

# Annual Report

# 2026







# Make it Count

# Appendix 4E

For the Year Ended 30 June 2026

## 1 Company details

|                  |                                 |
|------------------|---------------------------------|
| Name of entity   | Count Limited                   |
| ABN              | 11 126 990 832                  |
| 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

|                                                                                       |    |     |    |  | \$'000  |
|---------------------------------------------------------------------------------------|----|-----|----|--|---------|
| Revenues from contracts with customers                                                | Up | 16% | to |  | 165,903 |
| Profit from ordinary activities after tax attributable to the owners of Count Limited | Up | 71% | to |  | 15,184  |
| Profit for the year attributable to the owners of Count Limited                       | Up | 71% | to |  | 15,184  |

The profit for the Group after providing for income tax and non-controlling interest amounted to \$15,184,000 (30 June 2025: \$8,890,000).

## 3 Net tangible assets

|                                           | Reporting period<br>Cents | Previous period<br>Cents |
|-------------------------------------------|---------------------------|--------------------------|
| Net tangible assets per ordinary security | 21.04                     | (0.48)                   |

Deferred tax liabilities and Right-of-use assets and lease liabilities recognised under AASB 16: Leases (AASB – 16) have been excluded from this calculation. Including intangible assets, net assets per share are 90 cents (FY2025: 78 cents).

# Appendix 4E

For the Year Ended 30 June 2026

## 4 Entities where control was gained or lost

On 16 July 2025, Count Limited deregistered Personal Insurance Solutions Australia Pty Ltd and PTW Care Pty Ltd.

On 15 October 2025, Count Limited subsidiary, Accurium Holdings Pty Ltd, acquired 100% shares in McGing Advisory and Actuarial Pty Ltd (McGing), a Melbourne based actuarial firm.

On 1 December 2025, Count Limited subsidiary, Count GC Holdings Pty Ltd, disposed of its 61.28% shareholding in Specialised Business Solutions Pty Ltd.

On 15 December 2025, Count Limited acquired shares in the equity accounted associate firm WSC Group – Aust Pty Ltd, increasing its ownership interest from 32.75% to 50.01%. WSC Group – Aust Pty Ltd is a partly-owned subsidiary from 15 December 2025.

On 19 February 2026, Count Limited deregistered Tax Bytes Pty Ltd.

On 23 February 2026, Count Limited deregistered GPS Wealth Services Pty Ltd, The SMSF Expert Pty Ltd and Diverger Wealth Protection Pty Ltd.

## 5 Dividends

|                                                | Amount<br>per security<br>Cents | Franked amount<br>per security<br>Cents |
|------------------------------------------------|---------------------------------|-----------------------------------------|
| 2026 Half Year dividend paid on 20 March 2026  | 2.00                            | 2.00                                    |
| 2025 Full Year dividend paid on 7 October 2025 | 2.75                            | 2.75                                    |

The record date for determining entitlement to the 2026 Final dividend of 3.00 cents is Tuesday 1 September 2026 and payable on Thursday 8 October 2026. The Final dividend is not provided for at 30 June 2026 and there is a dividend reinvestment plan in place for the Group.

## 6 Details of associates

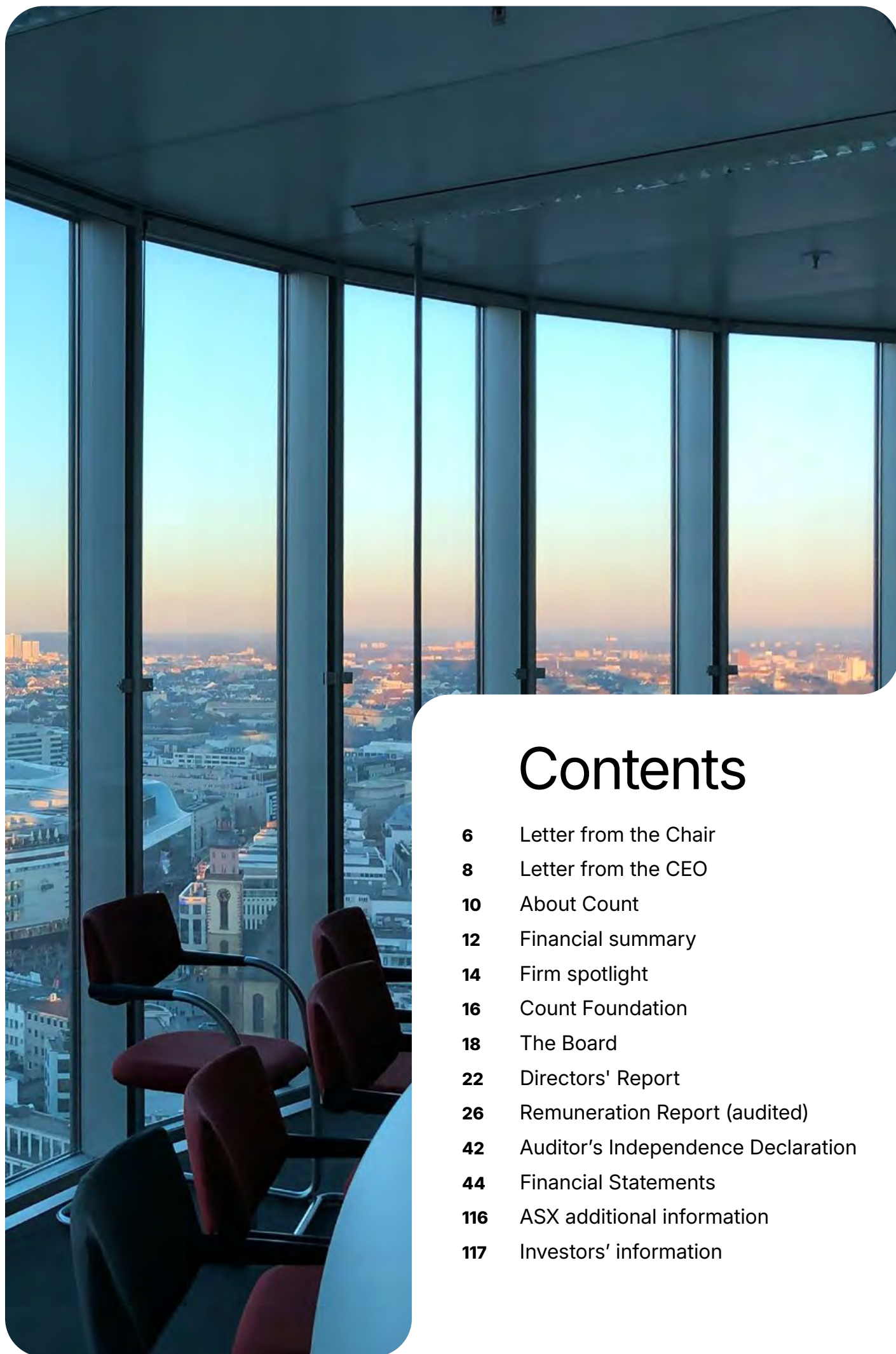
Please see note 5.2 of the Financial Report for period ending 30 June 2026 for details of all associates.

## 7 Audit opinion

The Financial Report for the year ending 30 June 2026 has been audited and an unqualified audit report has been issued.







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# Letter from the Chair



## Dear Shareholders,

I am pleased to present this year's Chair's Letter as Count enters its 46th year. While last year marked an important milestone in our history with the successful integration of Diverger into Count, Financial Year 2026 was about building on that legacy through disciplined execution, organic business growth and continued strategic progress.

Supported by the strength of our people, partners and integrated business model, we delivered another year of significant growth while at the same time continuing to invest in opportunities that will support long-term shareholder value creation. Our focus remained on delivering our strategy, enhancing client outcomes and strengthening Count's capabilities.

As the results in this report demonstrate, Count is well positioned to capitalise on industry tailwinds and consolidation opportunities. With increased scale, expanded capabilities and a growing network of high-quality partners, we are building a stronger, more integrated business with a clear pathway for continued growth.

## Strategy delivery driving business results

Our financial performance this year has been strong with statutory EBITA increasing by +39% to \$34.5 million and underlying EBITA increasing by +20% to \$33.4 million. Statutory profit attributable to shareholders and underlying net profit attributable to shareholders increased to \$15.2 million and \$13.9 million respectively. The growth reflects continued organic growth across our network together with the ongoing contribution of acquisitions completed in current and prior periods.

During the year, we delivered a balanced combination of organic expansion and strategic acquisitions. Increasing adoption of our Investment Solutions such as CARE drove growth in funds under management across the Count network to a new record of \$5.7 billion. Complementing this momentum, we announced a binding agreement to acquire Oracle Group, a scaled financial advice, accounting and investment management business, in March 2026. The acquisition strengthens our position as a leading integrated wealth and accounting business and will materially increase the scale of our wealth contributions in Financial Year 2027 following completion in July 2026.

Our success continues to be underpinned by a clear strategy, executed with discipline and supported by a highly capable leadership team deeply committed to our purpose of helping people achieve financial freedom. Count has continued to evolve its integrated accounting and financial services business, with a focus on quality mergers and acquisitions, operational excellence and client centric innovation, allowing us to serve more Australians with confidence and care.



## Capital allocation

The Board declared a dividend of 3.0 cents per share for the Final Dividend, bringing the total dividend for Financial Year 2026 to 5.0 cents per share, 100% franked. Count has continued to deliver year on year dividend increases with total dividends increasing by +82% over the last five years.

Following the equity capital raise in April 2026, we move into Financial Year 2027 with a strong balance sheet and increased debt headroom with the recently announced CBA debt facilities of \$77 million. The strong balance sheet ensures Count is well capitalised to capture growth from the tailwinds in the advice industry.

## Strengthening governance and risk management

Managing risk effectively continues to be fundamental to our culture and the way we operate. During Financial Year 2026, the Board maintained its focus on both existing and emerging risks, particularly in uplifting controls in cyber security, regulatory compliance and operational resilience.

The Board and Audit & Risk Committee continued to oversee the Group's risk management framework, key risk exposures and compliance obligations, supported by regular reporting and monitoring activities.

Significant reforms to Australia's Anti-Monetary Laundering (AML) / Counter Terrorism Financing (CTF) regime resulted in considerable efforts across our Wealth and Accounting businesses. During the year, we implemented a Group-wide AML / CTF Policy and progressed key initiatives to support compliance with these new obligations. Count continued to uplift the oversight of modern slavery risks through its broader risk management framework, including supplier due diligence activities and periodic reporting to the Board and Audit & Risk Committee.

To further strengthen independent assurance across the Group, Count implemented a formal internal audit program under a three-year audit plan supported by independent external consultants. This program ensures independent review and recommendations in driving more effective governance, risk management and compliance.

## Our communities

Beyond financial performance, Count remains committed to giving back to the communities in which we operate. The Count Charitable Foundation continued to make a meaningful difference in the lives of vulnerable and at-risk individuals during Financial Year 2026, donating \$1,243,911 to important causes across Australia, reinforcing our belief that success is best measured by the positive impact we create and the legacy we leave behind.

## In closing

As we look ahead, the Board remains focused on creating long-term shareholder value through continued organic growth, disciplined acquisitions and sustained operational excellence. With the Oracle Group acquisition complete and fully re-branded to Count Wealth, we are well positioned to accelerate and strengthen our position as Australia's leading integrated wealth and accounting business.

On behalf of the Board, I extend my sincere thanks to our people, partners and shareholders. Your support, dedication and belief in Count's vision have been instrumental in our success. As we look towards our 50th year in 2030, we do so with confidence, clarity and a shared commitment to building a better future – for our clients, our communities and our shareholders.

Thank you.



Warm regards,  
**Ray Kellerman**  
Chair

# Letter from the CEO

## Dear Shareholders,

FY2026 has been another year of significant progress for Count, as we continued to execute on our long-term growth strategy across both organic and inorganic initiatives, complemented by the announcement of the Oracle (Count Wealth) transaction which completed in July 2026. Given Count's increased scale and the long-term growth opportunities in the markets in which we operate, we are well-positioned to build on this momentum in the years ahead.

At Count, we have a clear purpose to Make it Count. This year, we made further progress on that promise, growing our platform through continued investment in our people, our capabilities and our client offering. Our flywheel continues to underpin how we operate our business – growing the advice margin, driving adoption of Count service offerings and supported by Board governance and Mergers and Acquisitions.



## Financial Year 2026 notable achievements

The financial performance reflected our strategy of increasing our earnings from wealth contributions and driving organic and inorganic growth. The increasing demand for accounting and wealth advice, sensible cost management and growth in Investment Solutions have contributed to the strong financial performance for the period ending 30 June 2026:

- Statutory and underlying EBITA increased by +39% and +20% to \$34.5 million and \$33.4 million respectively.
- Statutory Profit after tax increased by +67% to \$18.9 million and Underlying Profit after tax increased by +32% to \$17.6 million.
- EBITA margins lifting from 9% 2 years ago to 21% as at 30 June 2026.

One of the most significant developments during the year was the announcement of a binding agreement to acquire 100% of Oracle Group, a leading provider of financial advice, accounting and investment management services. With 14 offices across Australia's east coast and \$0.7 billion in Funds under Management, this business adds meaningful scale and capability to our wealth earnings contribution. The transaction was completed for an enterprise value of approximately \$65.6 million excluding earnout, with a Financial Year 2026 underlying EBITA of \$9.1 million. The acquisition strengthens our position as a leading integrated wealth and accounting business, increases our exposure to higher margin, recurring wealth revenues and supports our strategy to grow our employed advice network. With the transaction completed in July 2026, we have already rebranded the business as Count Wealth and are looking to execute growth initiatives for Count Wealth through organic and inorganic initiatives.

Count continued to execute well on its growth ambitions, having completed another 10 acquisitions in the period. On 1 July 2026, Count made a new equity partnership investment in Tailored Lifetime Solutions (Tailored), a leading Melbourne-based advice business recognised for the quality of its advice, strong client relationships and consistent growth. Tailored is well known to us, is a Pinnacle (top 25) firm and was recently awarded Count Financial's 2025 'Firm of the Year', reflecting its client centric approach and sustained performance.

Together, these transactions reflect the strength of our partnership model and our commitment to supporting high-quality firms to grow, scale and succeed, while strengthening our position as a leading integrated wealth and accounting business and increasing our exposure to recurring wealth revenues. We continue to deploy capital to the higher organic growth segments of our business, in particular Wealth.

## Record flows into investment solutions

Beyond these strategic investments, our investment solutions continued to be standout performers during the year, with CARE Funds under Management continuing to grow to a new record of \$5.7 billion as more firms within the Count network adopted our investment solutions through CARE, the Count Portfolios and Count Managed Discretionary Accounts.

Following the completion of the Oracle transaction, this will add additional Funds under Management of \$0.7 billion as at 30 June 2026. This organic growth in Funds under Management underscores the strength of our investment offering and its growing relevance to our end clients.

## A people business

Our people remain our greatest asset and pleasingly, our employee engagement score improved by +7% compared to the prior corresponding period. Our automation initiatives and AI programs will enhance our people's performance. At Count, we are committed to reflecting the communities we serve and fostering a workplace where everyone feels valued and respected. We value our culture where partnership and service excellence are central to everything we do.

## Strategic priorities for FY2027

Our immediate priority for FY2027 is the successful integration of Oracle into the Count network. We will be considered in how we implement changes, minimising disruption and ensuring continuity for advisers and clients, whilst at the same time setting up the platform for long-term growth.

Beyond integration, we remain focused on the continued execution of Count's flywheel and driving shareholder returns. We remain focused on driving positive shareholder outcomes, having delivered Total Shareholder Return for the period ending 30 June 2026 for 1 year and 3 year period of +18% and +147% respectively.

This ambition is supported by four strategic pillars Advice, Services, Investments and Equity Partnerships, backed by our 2030 strategic objectives and will be delivered by:

- growing our employed Financial Advisers, targeting financial planning revenues equal to 50% of total Equity Partnership revenues by 2030;
- continuing the disciplined execution of our M&A strategy;
- accelerating the rollout of our CARE investment philosophy and Count Investment Solutions, targeting \$10 billion in Funds under Management by 2030; and
- improving adoption of Count's outsourcing, IT managed services and Education products to half the network by 2030.

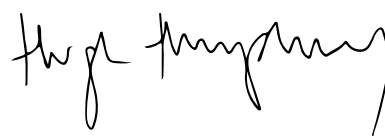
These priorities will continue to shape our approach to organic growth, mergers and acquisitions, and the ongoing development of our people and culture, as we build the leading integrated wealth and accounting business in Australia.

## Looking ahead

We remain committed to executing our strategy with discipline, investing in our people and capabilities, and delivering value to our shareholders. The foundations laid in FY2026, together with the pending completion of the Oracle Group acquisition, position Count for sustainable growth, and we are excited to pursue our 2030 strategic objectives.

On behalf of my Executive Leadership Team, I would like to thank our people, partners and shareholders for their continued support. Your belief in Count's vision and values has been instrumental in our success.

With thanks,



**Hugh Humphrey**  
Chief Executive Officer and Managing Director



# About Count



482

Firms

16th largest

Accounting firm  
in Australia<sup>1</sup>

\$6.5B

Funds under management<sup>2</sup>

\$43.0B

Funds under advice<sup>3</sup>

\$165.9M

Statutory Revenue<sup>4</sup>

167

Firms using Count  
investment solutions

175K

Clients served<sup>5</sup>

\$33.4M

Underlying EBITA<sup>6</sup>

21

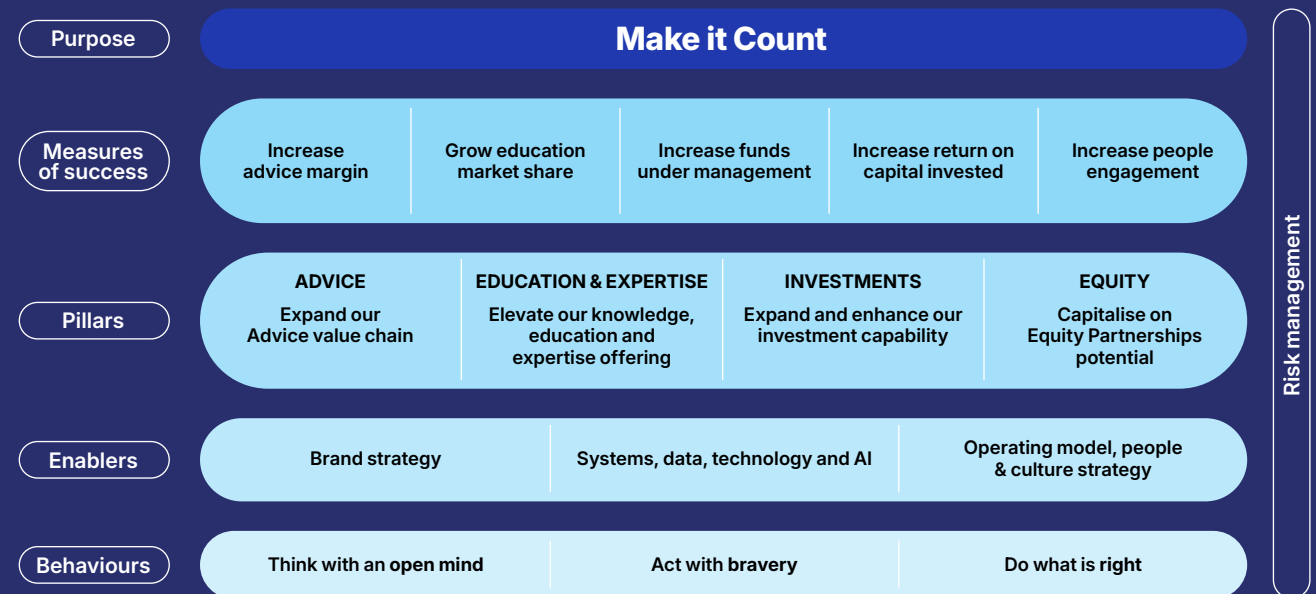
Equity Partnerships Firms

**Note: Unless otherwise stated, all metrics above are as at 30 June 2026.**

- 1 Australian Financial Review, Top 100 Accounting Firms, November 2025
- 2 Includes Oracle FUM of \$740M as at 30 June 2026, noting that the transaction completed on 20 July 2026
- 3 Including Oracle FUM and FUA as at 30 June 2026, noting that the transaction completed on 20 July 2026
- 4 Statutory revenue for the 12 months ending 30 June 2026
- 5 Approximate 175,000 total clients serviced by our network in FY2026
- 6 Underlying EBITA for the 12 months ending 30 June 2026

## Our ambition

To be the leading provider of integrated accounting and wealth services, helping clients plan for a future where they can do what matters most to them.



# Financial summary

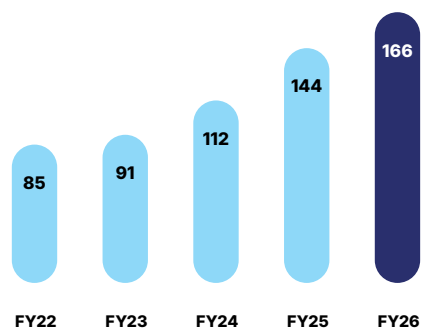
| Statutory performance                                                        | 2026<br>\$'000 | 2025<br>\$'000 | Change<br>% |
|------------------------------------------------------------------------------|----------------|----------------|-------------|
| Revenue from contracts with customers                                        | 165,903        | 143,567        | 16%         |
| Earnings before interest, tax and amortisation (EBITA)                       | 34,496         | 24,881         | 39%         |
| Net Profit after tax (NPAT)                                                  | 18,882         | 11,306         | 67%         |
| NPAT attributable to the owners of Count Limited                             | 15,184         | 8,890          | 71%         |
| NPAT before amortisation (NPATA) attributable to the owners of Count Limited | 18,968         | 12,695         | 49%         |
| Diluted earnings per share (EPS) (cents)                                     | 8.30           | 5.18           | 60%         |

| Underlying performance                                                    | 2026<br>\$'000 | 2025<br>\$'000 | Change<br>% |
|---------------------------------------------------------------------------|----------------|----------------|-------------|
| Underlying EBITA <sup>1</sup>                                             | 33,426         | 27,746         | 20%         |
| Underlying NPAT <sup>2</sup>                                              | 17,561         | 13,312         | 32%         |
| Underlying NPAT attributable to the owners of Count Limited               | 13,863         | 10,896         | 27%         |
| Underlying NPATA <sup>3</sup> attributable to the owners of Count Limited | 17,647         | 14,700         | 20%         |
| Underlying diluted EPS (cents) <sup>4</sup>                               | 7.58           | 6.35           | 19%         |

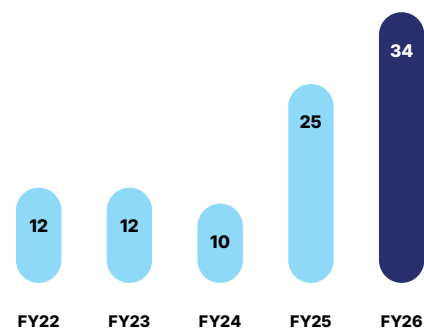
| Key business metrics   | 2026<br>\$billion | 2025<br>\$billion | Change<br>% |
|------------------------|-------------------|-------------------|-------------|
| Funds Under Advice     | 41.6              | 37.8              | 10%         |
| Funds Under Management | 5.7               | 3.9               | 46%         |

- 1 Underlying EBITA – The cumulative impact from the removal of revenue generated from businesses divested during the period, expenses from businesses divested during the period, material integration and transaction costs and removal of other one-off items.
- 2 Underlying NPAT – Tax effected impact of the above adjustments, based on the respective tax treatment.
- 3 Underlying NPATA – Underlying NPAT before tax-effected amortisation.
- 4 Underlying diluted EPS – Underlying NPAT per weighted average number of shares used in calculating the diluted EPS.

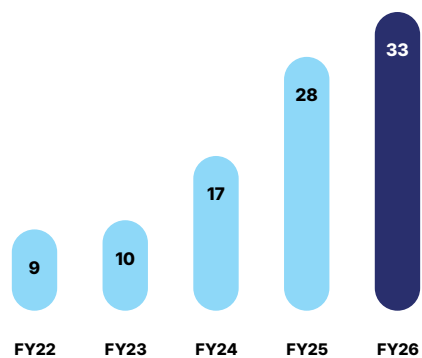




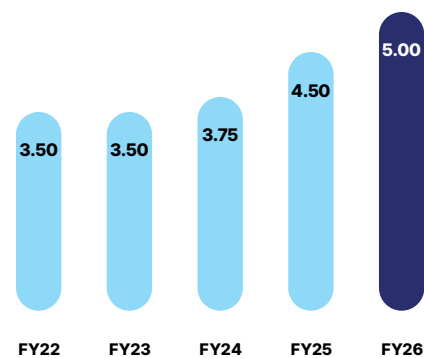
Annual Revenue – \$'M



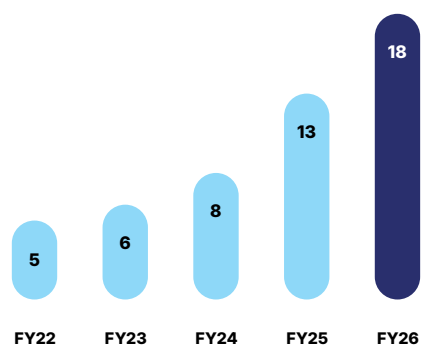
Statutory EBITA – \$'M



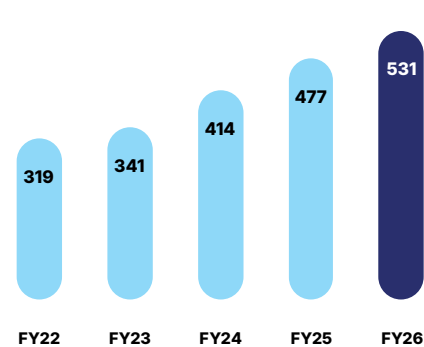
Underlying EBITA – \$'M



Dividend per share – Cents



Underlying NPAT – \$'M



Gross Business Earnings per adviser – \$'000

# Firm spotlight

## Count Gold Coast Building back stronger

Count Gold Coast is just one example of how the Count network helps equity partners transform, accelerate growth and build more resilient, scalable businesses.



**+28%**

Revenue growth  
year on year

**+133%**

Increase in EBITA  
year on year

**5**

Acquisitions completed  
over two years

### The transformation

Over the past two years, Count Gold Coast has undergone a significant turnaround – strengthening its leadership capability, rebuilding culture, improving performance and executing a disciplined growth strategy through acquisitions across accounting and financial planning.

For Managing Principal James Brown, the transformation was not the result of one single decision but a deliberate focus on building strong foundations for long-term success.

Following a period of significant leadership change and team turnover, Count Gold Coast focused first on restoring its foundations – attracting the right people, developing leadership depth and fostering a stronger, more accountable culture. With those foundations in place, the business was well positioned for its next phase: growth.

Today, Count Gold Coast is a stronger and more scalable business, supported by deeper leadership capability, improved systems and greater alignment across service lines. The transformation has unlocked new opportunities for organic growth particularly by deepening relationships with accounting clients through financial planning services.

"Turning a business around is not one big moment it's about putting the right building blocks in place. Once we improved the culture, backed our leaders and created the right foundations, the performance started to follow."

**James Brown**  
Managing Principal  
Count Gold Coast

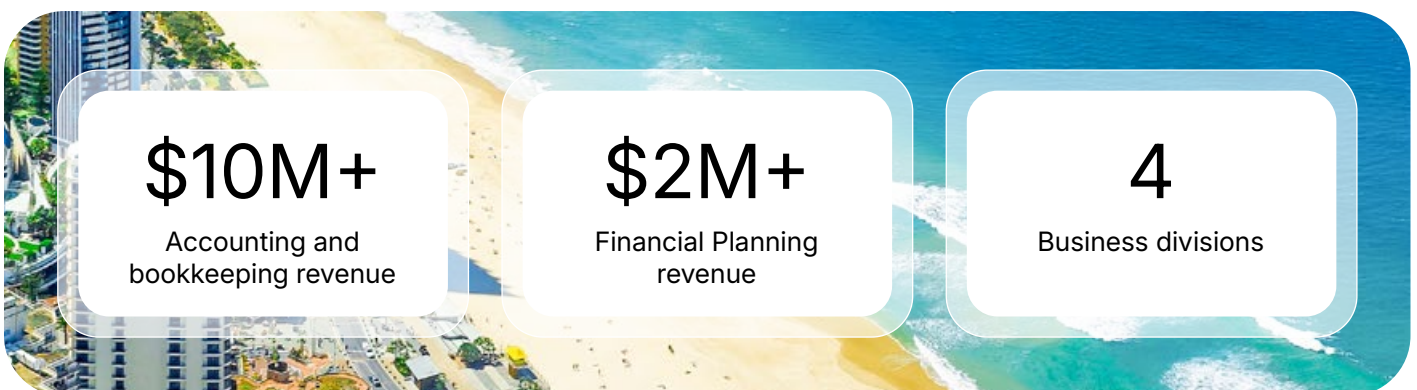
## How Count supported the rebuild

- 1 M&A support and growth**  
Count helped identify acquisition opportunities, supported transaction execution and funding, and leveraged the strength of the Count brand in discussions with Vendors enabling five acquisitions over two years.
- 2 Financial planning integration**  
Count's integration support helped seamless transition of client data and operations following the acquisition of a financial planning business, delivering the most effective integration the firm had experienced.
- 3 Leadership mentoring**  
Access to mentoring and specialist expertise embedded with the leadership team strengthened decision-making and helped rebuild confidence across the leadership group.
- 4 Network and benchmarking**  
Managing Principals forums, benchmarking initiatives and specialist working groups provided practical insights that enhanced team engagement and improved business performance.
- 5 Systems and best practice**  
Support from the Count network guided the firm's migration to Xero and its broader software ecosystem, which was subsequently rolled out across the acquired businesses as part of a standardised operating model.

"Being part of Count gives us access to ideas, expertise and support that would be hard to replicate on our own. Whether it's mentoring, benchmarking, acquisitions or solving operational challenges, there's real value in being part of a network that helps you move faster and make better decisions."

**James Brown**  
Managing Principal  
Count Gold Coast

## The business today



### Looking ahead

Count Gold Coast continues to build momentum across its accounting, financial planning, IT and offshore resourcing businesses. Growing referral activity and increasing demand for specialist services across the Count network are creating additional avenues for growth. The firm remains focused on balancing further acquisition opportunities with organic expansion, particularly within wealth management.

For Count, the success of Count Gold Coast highlights the power of its partnership model – combining entrepreneurial local leadership with the scale, expertise and capabilities of a national network to drive sustainable growth and long-term value creation.



# Count Foundation



## What membership means for firms

When a Count firm becomes a Foundation member, it doesn't just write a cheque it joins a multiplier. Monthly contributions from \$250 to \$2,000 are tripled by the Foundation, sending up to \$36,000 per year to the charities a firm cares most about. New firms joining the Count network will receive a \$1,000 joining bonus in year one, so the impact starts immediately.

## What participation unlocks

- ★ Donation matching that multiplies every dollar
- ★ Stronger client relationships through shared community values
- ★ Staff engagement and culture that retains great people
- ★ Brand differentiation in competitive local markets
- ★ Recruitment advantage with purpose-driven talent
- ★ Practical, measurable ESG credentials

## Causes we champion

### Supporting the charities that matter most to our firms and their communities

The Count Charitable Foundation currently supports more than twenty charitable organisations across Australia and internationally chosen because our firms have a personal connection to them, their clients do, or because they address a need that's impossible to ignore.

#### Australian Charities

- Lifeline Australia
- Cerebral Palsy Alliance
- Epilepsy Action Australia
- Danii Foundation
- Mater Foundation
- The Salvation Army
- Pat Cronin Foundation
- We Care Connect
- Youth Off the Streets
- Wayside Chapel
- Coffs Coast Legacy

#### International Aid

- St Jude's School Tanzania
- Emerge Foundation – Timor Leste
- So They Can
- Lifeline International
- Hands Across the Water
- Rotary Australia Overseas Aid Fund

# Stories of impact

Count firms making a real difference in their communities



## FIRM SPOTLIGHT – HUNTER FINANCIAL

### Phil Smith Leading with heart

Phil Smith, Director at Hunter Financial and three-time Count Advisor of the Year, donates \$2,000 per month to CCF funded personally as well as through the business. But the giving doesn't stop there. As a volunteer director of We Care Connect, Phil and his team delivered 1,000+ toys for the Christmas appeal, packed 300+ school-ready backpacks for kids in need and raised \$25,000 during Poverty Week. Every team bonding event includes a charitable component, because for Phil, community isn't a footnote, it's the whole story.

## BARRY LAMBERT AWARD WINNER – MOGGS ADVISORY

### Moggs Advisory Community is who they are

For Moggs Advisory winner of the 2025 Barry Lambert Award community involvement was never a marketing strategy. It grew organically from staff interests, client relationships and local need across Albury, Cobram, Finley and Shepparton.

Their team has clocked 3,900 volunteer hours, served as treasurers for local sports clubs, sat on hospital and aged care boards, and built bicycles donated to children with cancer. When the Foundation matched their fundraising, the firm directed a further \$5,000 to a local cause chosen by staff giving the team a direct say in where the impact landed.

**"Community involvement is not an add-on at Moggs Advisory — it is part of who they are."**

**\$600K**

Available annually  
to member firms

**\$1K**

Joining bonus for  
new members

**100+**

Charities supported  
today

**"Turn good intentions into structured,  
visible and lasting community impact."**

# The Board



## Ray Kellerman

### Chair and Independent Non-Executive Director

Ray has over 35 years of experience in the financial services industry including in the funds management, financial advisory, life insurance and corporate and structured finance industries. Previous appointments include Independent Chair of ClearView Wealth, an ASX listed life insurance and financial services company, and Independent Chair of Credit Suisse Asset Management Australia. Prior to this he was with Perpetual Trustees Australia for 10 years before establishing his own financial services and compliance advisory business in 2001.

Ray currently acts as a Director for Goodman Funds Management Australia, Ironbark Asset Management (Fund Services), Serene Capital and Ryder Capital (ASX:RYD). He is also active in a number of governance related roles for some major fund managers operating in Australia.

Ray holds qualifications in law, economics, investment securities and management.

Ray was appointed a Director of Count in January 2017 and Chair in April 2017.

Ray is a member of the Count Remuneration and Nominations Committee.



## Alison Ledger

### Independent Non-Executive Director

Alison has more than 30 years of experience in the financial services industry. She has held senior operational and strategic roles in banking, funds management and insurance with Chase, Bankers Trust and IAG. As a Partner with McKinsey & Company, Alison advised leading global and Australian banks on strategy, performance improvement and organisational change.

Alison's Executive experience has been in digital transformation, strategy, pricing, product innovation and customer experience (CX). As Executive General Manager of Product, Pricing and eBusiness, Alison ran IAG's digital business and CX for the consumer brands including NRMA, SGIO and SGIC.

Alison is Chair and Non-Executive Director of Audinate Group Limited (ASX: AD8), and Non-Executive Director of Latitude Group Holdings Limited (ASX: LFS) and Auto & General Insurance Company Limited.

Alison holds a Bachelor of Arts (Hons) in Economics from Boston College and an MBA from Harvard Business School. She is also a graduate of the Australian Institute of Company Directors.

Alison was appointed a Director of Count in October 2016.

Alison is Chair of the Count Remuneration and Nominations Committee and a member of the Count Audit and Risk Committee.



## Kate Hill

### Independent Non-Executive Director

Kate is an experienced director of small to mid-cap companies listed on the ASX and other global exchanges, with particular focus on governance and risk. She currently serves as Chair of Seeing Machines Limited (LSE:SEE) and of Adheris Health Limited (ASX:AHE) and a Non-Executive Director of hiPages Group Holdings Limited (ASX:HPG), and of Artrya Limited (ASX:AYA).

Prior to her Board career, Kate gained over 20 years' experience as an audit partner with Deloitte Touche Tohmatsu, working with ASX listed and privately-owned clients. She has worked extensively in regulated environments including assisting with Initial Public Offerings, capital raising and general compliance, as well as operating in an audit environment.

She held a variety of leadership and executive roles at Deloitte and served for a period on the Board of Partners of the Australian firm.

Kate holds a Bachelor of Science (Hons) from Bristol University, is a member of the Institute of Chartered Accountants in Australia and New Zealand, and a graduate of the Australian Institute of Company Directors.

Kate was appointed a Director of Count in June 2017.

Kate is Chair of the Count Audit and Risk Committee and a member of the Count Acquisitions Committee.





## Carolyn Colley

### Independent Non-Executive Director

Carolyn has more than 30 years of leadership experience spanning financial services, product development and innovation. Carolyn also co-founded Faethm, a global SaaS analytics platform addressing the future of work. She was the Chief Operating Officer of Asgard Wealth Solutions and St.George Bank's Wealth Management business and was the Head of Strategy for Macquarie Adviser Services and the Head of Personal Banking at Macquarie Bank. Carolyn was also the CEO of formerly listed software business, Decimal Software Limited.

Carolyn is an Independent Non-Executive Director of the subsidiary Clearing and Settlement boards of the Australian Securities Exchange (ASX:ASX) and a member of the ASX Technology Committee. Carolyn also holds the positions of Chair of the Audit Committee and Independent Non-Executive Director at Rabobank Australia Limited.

Carolyn is also an Independent Non-Executive Director, Chair of the Information Technology Committee and member of the Remuneration and Nominations Committee and Audit and Risk Committee of ASX listed salary packaging and leasing business Smartgroup (ASX: SIQ). Carolyn is also Chair and Treasurer of Liverpool Neighbourhood Connections, a community based not-for-profit organisation.

Carolyn was appointed a Director of Count in October 2020.

Carolyn is Chair of the Count Technology and Innovation Committee and a member of the Count Audit and Risk Committee.



## Tim Martin

### Independent Non-Executive Director

Tim began his career with global strategy consulting firm Bain & Company, spending over a decade working with clients in the UK and Australia.

His experience with Bain spanned multiple sectors including healthcare, telecommunications, utilities and financial services for both large public companies and private equity owned businesses.

Tim has spent the last twenty years in direct investing including over a decade as a Partner at Crescent Capital Partners, one of Australasia's leading private equity investment firms.

During his career Tim has served as a Chair and Non-Executive Director of multiple private equity portfolio companies. He also served two terms as a Director of the Australian Investment Council, the industry body representing private capital in Australia.

Tim holds a first-class honours degree from Oxford University and an MBA from Harvard Business School.

Tim was appointed a Director of Count in June 2023.

Tim is Chair of the Count Acquisitions Committee, a member of the Count Technology and Innovation Committee, and member of the Count Remuneration and Nominations Committee.



## Hugh Humphrey

### Chief Executive Officer and Managing Director

Hugh is an experienced financial services executive. He started his career at accounting firm PricewaterhouseCoopers, has been the CEO of Hillross Financial Services and was the Executive General Manager for Wealth Advice at the Commonwealth Bank of Australia (CBA).

Hugh is known for his growth leadership and has delivered large-scale change programs including wealth transformations at AMP and CBA. He has significant expertise in risk management, business compliance, mergers and acquisitions, digital, AI and customer experience.

Hugh has previously been a Director of Hillross, Vodafone (Pacific), the Future2 Foundation and The Infants' Home.

Hugh holds a Bachelor of Commerce from The University of Sydney with double majors in Economics and Marketing. His Master of Business Administration was conferred from Henley Business School at the University of Reading, UK. He is a FINSIA Chartered Banker and has completed the Australian Institute of Company Directors course.

Hugh is the Chief Executive Officer and Managing Director of Count Limited, roles he was appointed to effective 1 July 2022.

Hugh is a member of the Count Acquisitions Committee and the Count Technology and Innovation Committee.

He is a Director of Count's Wealth boards and is appointed to a number of Count's affiliate and subsidiary boards.

# Leadership team



## **Lisa Chambers**

### **Chief Risk and Legal Officer**

Lisa brings significant executive leadership, commercial risk expertise and a strategic mindset to Count. Prior to joining Count in March 2023, she held numerous senior leadership roles in financial services, most recently as the General Manager of Australian Executor Trustees, where she ran one of Australia's leading private trustee companies across multiple business lines. Prior to that, she held senior executive roles at National Australia Bank, Commonwealth Bank and BT.

Lisa leads Count's Legal, Risk and Governance function comprising Enterprise Risk and Legal, Company Secretariat and Professional Standards. She is a Director of Count's Wealth Boards.



## **Andrew Kennedy**

### **Group Executive, Wealth**

Andrew was appointed Group Executive, Wealth in February 2020, after previously being the CEO and Managing Director of Total Financial Solutions. Andrew has over 28 years' experience in the financial services industry, having held a number of senior managerial positions across Project, Distribution and General Management functions in companies such as National Australia Bank, ING and AMP.

Andrew leads Count's Advice business, with responsibility for supporting advisers, driving professional standards and helping practices deliver exceptional outcomes for their clients. In 2026 Andrew celebrates his 10 year anniversary with the Group.



## **Lisa Broadhead**

### **Chief People Officer**

Lisa Broadhead joined Count in May 2026, bringing deep experience in building high-performing teams and a strong focus on culture. With over a decade in human resources, she combines expertise across people capability and talent management to deliver practical, sustainable people strategies.

Lisa leads Count's People & Culture function, with responsibility for talent acquisition, employee experience, leadership development, organisational effectiveness and fostering a strong and inclusive culture across the Group.



## **Sarah Little**

### **Chief Operating Officer**

Sarah joined Count as Group Head of Integration in January 2023 and brings over 20 years' experience in strategy, advocacy, regulatory reform and program management in the financial services industry. She previously worked for the Commonwealth Bank, Colonial First State and the Australian Securities and Investments Commission (ASIC) in senior strategic and operational roles.

Sarah is responsible for Count's Strategic Programs, Operations, Marketing and Group Technology functions. She is a Director of Count's Wealth boards.



## **Keith Leung**

### **Chief Financial Officer**

Keith joined Count in October 2023 after 15 years with APA Group, a leading ASX Top 50 Australian energy infrastructure business. He brings deep M&A corporate development experience and a strategic commercial mindset to Count, along with a proven track record of developing successful businesses. He is a Certified Practising Accountant (CPA) and a Graduate of the Australian Institute of Company Directors (GAICD).

Keith is responsible for Count's Finance function, Investor Relations, Mergers and Acquisitions and the Equity Partnership segment. He is a Director of a number of Count's affiliate and subsidiary boards.



## **Doug McBirnie**

### **Group Executive, Services**

Doug is a qualified actuary with extensive experience in superannuation, retirement income and SMSFs. Doug joined Count in 2021 when, as Managing Director of leading SMSF actuarial firm, Accurium, he brought the business into the Group as an Equity Partner firm. He previously worked at KPMG in the UK advising large corporate pension schemes.

Doug leads Count's Services businesses and brings deep technical expertise, strategic leadership and a strong understanding of the financial services sector.



# Directors' Report

The Directors present their report, together with the financial statements, on the consolidated entity (referred to hereafter as the 'Group') consisting of Count Limited (referred to hereafter as the 'Company', or 'Count') and the entities it controlled during the year ended 30 June 2026.

## Board of Directors and Company Secretaries

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

|                        |                                               |
|------------------------|-----------------------------------------------|
| <b>Ray Kellerman</b>   | Chair and Independent Non-Executive Director  |
| <b>Alison Ledger</b>   | Independent Non-Executive Director            |
| <b>Kate Hill</b>       | Independent Non-Executive Director            |
| <b>Carolyn Colley</b>  | Independent Non-Executive Director            |
| <b>Tim Martin</b>      | Independent Non-Executive Director            |
| <b>Hugh Humphrey</b>   | Chief Executive Officer and Managing Director |
| <b>Doug Richardson</b> | Company Secretary                             |

## Meetings of Directors

| Board of Directors    |                                              |                   | Audit and Risk Committee |                   | Acquisitions Committee |                   | Remuneration and Nominations Committee |                   | Technology and Innovation Committee |                   |
|-----------------------|----------------------------------------------|-------------------|--------------------------|-------------------|------------------------|-------------------|----------------------------------------|-------------------|-------------------------------------|-------------------|
| Name                  | Position                                     | Meetings Attended | Position                 | Meetings Attended | Position               | Meetings Attended | Position                               | Meetings Attended | Position                            | Meetings Attended |
| <b>Ray Kellerman</b>  | Chair and Independent Non-Executive Director | 9/10              |                          |                   |                        |                   | Member                                 | 3/3               |                                     |                   |
| <b>Alison Ledger</b>  | Non-Executive Director                       | 9/10              | Member                   | 4/4               |                        |                   | Chair                                  | 3/3               |                                     |                   |
| <b>Kate Hill</b>      | Non-Executive Director                       | 10/10             | Chair                    | 4/4               | Member                 | 4/4               |                                        |                   |                                     |                   |
| <b>Carolyn Colley</b> | Non-Executive Director                       | 10/10             | Member                   | 4/4               |                        |                   |                                        |                   | Chair                               | 4/4               |
| <b>Tim Martin</b>     | Non-Executive Director                       | 9/10              |                          |                   | Chair                  | 4/4               | Member                                 | 3/3               | Member                              | 4/4               |
| <b>Hugh Humphrey</b>  | CEO and Managing Director                    | 10/10             |                          |                   | Member                 | 4/4               |                                        |                   | Member                              | 4/4               |

## Principal activities

During the financial year the principal continuing activities of the Group consisted of:

|                            |                                                                                                                                                                       |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Equity Partnerships</b> | which includes investments in firms that provide accounting, audit and assurance, taxation, financial planning services and business and corporate advisory services. |
| <b>Wealth</b>              | which includes financial services and investment products provided by Australian Financial Services Licence (AFSL) holders.                                           |
| <b>Services</b>            | which includes services that support the activities of accounting and financial planning firms both internal and external to the Group's network.                     |

## Review of operations

The profit for the Group after providing for income tax and non-controlling interest amounted to \$15,184,000 (30 June 2025: \$8,890,000).

The management team has been focused on driving organic and inorganic growth within the business, in particular the higher organic growth wealth business segments such as Count Investment Solutions, financial planning within the Equity Partnerships segment and the AFSL licensing business.

## Significant changes in the state of affairs

On 15 September 2025, Count GC Pty Ltd (Count Gold Coast) acquired the financial planning business of All Finanz Group Pty Ltd.

On 15 October 2025, Count Limited subsidiary, Accurium Holdings Pty Ltd, acquired 100% shares in McGing Advisory and Actuarial Pty Ltd (McGing), a Melbourne based actuarial firm.

On 31 October 2025, Count Limited subsidiary, Countplus One Pty Ltd (trading as Count North Sydney), acquired the accounting advisory business of Brigden & Partners Pty. Limited.

On 15 December 2025, Count Limited acquired shares in the equity accounted associate firm WSC Group – Aust Pty Ltd. WSC Group – Aust Pty Ltd is a partly-owned subsidiary from 15 December 2025.

All other business acquisitions, not material to the Group individually, have been disclosed in the Financial Report for the period ended 30 June 2026.

## Dividends

Count's dividend policy targets a payout ratio of between 60% and 90% of maintainable profit after income tax expense and minority interest, subject to market conditions and company performance.

Count is committed to the following principles in determining the dividend policy;

- payment of dividends out of operating cashflows; and
- consideration of debt reduction, working capital and investments.

The Board is pleased to declare a Final dividend of 3.00 cents per share fully franked for the financial year ended 30 June 2026 (30 June 2025: 2.75 cents per share). The half year 2026 dividend paid and final 2026 dividend declared were 72.23% of maintainable net profit after tax and minority interest for the equivalent financial period.

Dividends paid during the financial year were as follows:

| Financial year ended | Franking      | Status | Cents per share             | Payment date   |
|----------------------|---------------|--------|-----------------------------|----------------|
| 2025                 | Fully franked | Paid   | 2.75 (per fully paid share) | 7 October 2025 |
| 2026                 | Fully franked | Paid   | 2.00 (per fully paid share) | 20 March 2026  |

## Events after reporting date

On 1 July 2026, the Group acquired a 17.7% shareholding in Tailored Lifetime Solutions Pty Ltd for a purchase consideration of circa \$2.9 million.

On 1 July 2026, the Group acquired an additional 8.66% shareholding in WSC Group – Aust Pty Ltd for a purchase consideration of \$1.3 million, increasing the Group's ownership from 50.01% to 58.67%.

On 1 July 2026, the Group acquired an additional 2.5% shareholding in OBM Financial Services Pty Ltd for a purchase consideration of \$173,188, increasing its ownership from 48.1% to 50.6%. The transaction resulted in OBM Financial Services Pty Ltd becoming a partly-owned subsidiary from 1 July 2026.

On 13 July 2026, the Group entered into an debt funding facility agreement with Commonwealth Bank of Australia (CBA). The new funding facility will replace the Group's existing debt facilities with Westpac Banking Corporation. The CBA funding facility comprises:

- a \$77.0 million acquisition facility on a three-year term to fund the Acquisition, re-finance existing debt facilities and enable growth plans;
- access to an additional \$33.0 million credit-approved accordion facility; and
- a \$6.6 million working capital facility.

Following initial announcement on 31 March 2026, on 20 July 2026, the Group completed the acquisition of 100% of the businesses operated by Oracle Advisory Group Pty Ltd, Oracle Accounting (Australia) Pty Ltd and Oracle Investment Management Pty Ltd (Oracle Group).

The key terms of the acquisition are as follows:

- upfront consideration of approximately \$49.0 million (subject to customary completion adjustments) comprising approximately \$45.6 million in cash (subject to customary completion adjustments) and approximately \$3.4 million in new Count shares to be issued to certain existing Oracle Group shareholders on or around 28 August 2026;

- deferred cash consideration of up to \$16.6 million in aggregate, payable following the first and second anniversaries following completion subject to the achievement of agreed performance milestones; and
- earn-out cash consideration of up to \$12.6 million in aggregate which may be payable following the first and second anniversaries following completion subject to the achievement of agreed performance milestones during the first and second years following completion.

The acquisition represents a non-adjusting event after the reporting period. The Group is continuing to assess the fair values of the identifiable assets acquired and liabilities assumed and, accordingly, the initial accounting for the business combination has not yet been finalised.

On 21 July 2026, the Group announced that an Extraordinary General Meeting of the shareholders will be held on 27 August 2026. Details of the meeting including resolutions to be tabled can be found in the Notice of Meeting available on Company's website.

On 14 August 2026, Count Limited entered into binding agreements to merge WSC Group – Aust Pty Ltd (WSC) and CountPlus One Pty Ltd (CNS). Under the transaction, WSC will acquire all of the issued shares in CNS in consideration for the issue of new shares in WSC to Count Limited, resulting in Count holding approximately 70.2% of the merged entity. Completion is expected to occur on 1 September 2026.

On 26 August 2026, the Directors resolved to declare a Final dividend of 3.00 cents (fully franked) to be paid on Thursday 8 October 2026 (record date Tuesday 1 September 2026).

No other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect:

- a) the Group's operations in future financial periods, or consolidated entity;
- b) the results of those operations in future financial periods; or
- c) the Group's state of affairs of the consolidated entity in future financial periods.



## Material business risks

The Group continued to enhance its risk management framework during the year, including improvements to governance, systems, reporting and oversight. Material risks are regularly monitored and reported to the Count Board and Audit and Risk Committee.

### Operational risk

Operational risk arises from failures in people, processes, systems or third party arrangements, including ineffective change management and disruption to critical business activities. This could result in service failures, fraud, client detriment, delays to strategic initiatives, business interruption or financial loss. During the year, Count continued to enhance its Enterprise Risk Management Framework, including improvements to risk reporting, incident management and oversight capabilities.

### Compliance risk

Count operates in a highly regulated environment across wealth, accounting and related services. Failure to comply with legal, regulatory, licence or internal policy requirements may result in regulatory action, financial crime exposure, client detriment, remediation costs, financial penalties or reputational damage. During the year, Count continued its preparedness activities for Australia's expanded AML / CTF regime and ongoing monitoring of regulatory obligations.

### Technology, cyber and data risk

Technology, cyber and data risk arises from system failures, cyber security threats, data management weaknesses and increasing reliance on technology and third party service providers. A significant technology disruption or cyber incident could impact critical services, compromise sensitive information, affect client outcomes and result in financial or reputational harm. Count continues to strengthen its cyber security and data governance capabilities through security monitoring, vulnerability management, incident response planning and resilience testing.

### Financial, liquidity and capital structure funding risk

Financial, liquidity and capital risk arises from ineffective financial management, inadequate liquidity, capital constraints or adverse market conditions. Failure to appropriately manage these risks may impact Count's ability to fund operations and growth initiatives, meet financial obligations, maintain access to capital and deliver sustainable shareholder returns. Count actively monitors its financial position, liquidity, capital requirements and debt obligations through established governance and reporting processes.

### Strategic risk

Count's long-term success depends on its ability to execute strategy, adapt to changing market conditions and respond to regulatory, competitive and technological developments. Failure to effectively execute strategic priorities or respond to industry change may reduce growth opportunities, profitability and shareholder value. Strategic planning activities continue to consider industry consolidation, technology developments, regulatory change and the integration of acquired businesses.

### Mergers and acquisitions risk

Acquisitions and investments in partner businesses form an important component of Count's growth strategy. Inadequate assessment, valuation, execution or integration of acquisition opportunities, or ineffective oversight of Equity Partner investments, may reduce expected strategic and financial benefits and impact shareholder returns. Count applies financial, legal, operational and compliance due diligence together with post-acquisition integration processes.

### Environmental, social and governance risk

ESG risk arises from a failure to appropriately identify and manage environmental, social, governance and sustainability matters, risks and stakeholder expectations. This may result in regulatory action, reputational damage, reduced stakeholder confidence or adverse business impacts. Count continues to monitor modern slavery risks across its operations and supply chain and assesses emerging sustainability and climate-related reporting developments and their potential impact on the Group.

### People, culture and conduct risk

People, culture and conduct risk arises from an inability to attract, retain and develop employees, maintain a safe and inclusive workplace, or uphold expected standards of behaviour. These risks may adversely affect employee wellbeing, organisational performance, productivity, client outcomes and reputation. Count seeks to manage these risks through its people, conduct, safety and performance management frameworks, supported by employee engagement initiatives and ongoing oversight of workplace health and safety.

### Investment management risk

Investment management risk arises from inadequate governance, oversight or monitoring of investment solutions, approved products and managed portfolios, including the management of actual or perceived conflicts of interest. Failure to effectively manage these risks could result in poor client outcomes, remediation costs, regulatory action and reputational damage. Count maintains dedicated investment governance arrangements, including oversight by the Count Wealth Segment Investment Committee and DWA Investment Committee.

# Remuneration Report (audited)



This Remuneration Report for the year ended 30 June 2026 forms part of the Directors' Report.

It has been prepared in accordance with the Corporations Act 2001 (Cth) (the Act), the Corporations Regulations 2001 (Cth) and AASB124 Related Party Disclosures and audited as required by the Act. It also includes additional information and disclosures that are intended to enable a deeper understanding by shareholders of Count's remuneration governance and practices.

## Letter from the Chair of the Remuneration and Nominations Committee

Dear Shareholders,

On behalf of the Board, I am pleased to present the Remuneration Report for Count Limited (Count) and its consolidated entities for the year ended 30 June 2026 (FY2026). The Remuneration Report provides shareholders and other stakeholders with a transparent overview of the remuneration framework and outcomes for Key Management Personnel (KMP), comprising the Non-Executive Directors (NEDs), CEO and CFO, and explains how those outcomes align with Count's performance, strategy, risk management approach and the long-term interests of shareholders.

### Strong FY2026 scorecard outcomes

For the year ended 30 June 2026, the Company delivered strong outcomes in its financial and non-financial Key Performance Indicators (KPIs). Of note, Count delivered a particularly strong financial performance, with statutory EBITA increasing to \$34.5 million and underlying EBITA increasing to \$33.4 million. The result was driven by increasing Count's earnings through Wealth contributions, growth in both organic and inorganic revenue and continued discipline in cost management.

The Board remains focused on ensuring that remuneration outcomes are appropriately aligned with financial and non-financial performance and the value delivered to shareholders.

The Remuneration and Nominations Committee has carefully considered these factors in determining remuneration outcomes for FY2026. This has included a continued focus on ensuring that performance measures appropriately reflect both short-term execution and long-term value creation.

## FY2026 remuneration outcomes

Following the announcement of the Oracle acquisition in March 2026 and the associated capital raising, Count's size and scale will increase materially in FY2027. This trajectory was already evident in FY2026, with strong financial results including significant increases in statutory EBITA to \$34.5 million and statutory NPAT to \$18.9 million. As a reflection of this, and to ensure the remuneration framework remains competitive and keeps pace with the changing size of the organisation, Count has engaged an independent, external remuneration benchmarking provider to source industry relevant data for FY2027. Remuneration benchmarking is now completed on an annual basis for the entire organisation.

Following the review and linking pay with performance principles in FY2025, Count made changes to the remuneration of the Board, KMP and ELT in FY2026 to better meet competitive market benchmarks including:

- market-based increases in the remuneration for the KMPs and ELT in response to the growth of the business and to incentivise continued long-term shareholder value. Details on the increases are provided in Section 3 and 5 of this report.
- a market-based increase in the NED fees effective 1 July 2025 to align with market benchmarks. The total fees remain within the NED fee pool of \$0.9 million with the new limits approved in the Annual General Meeting held in November 2025.

Reflecting the business performance, the Board determined the following variable remuneration outcomes for the Group's STI pool and the KMP roles in FY2026:

- the Company achieved 92% of the maximum award taking account of the enterprise scorecard;
- Short-Term Incentives (STIs) for the key management personnel were awarded at 92% for CEO and 85% for CFO of the maximum STI award;
- the FY2023 LTI plan vested at 100% for Tranche 1 (EPS growth) and 81.2% for Tranche 2 (ROE), resulting in an award of 90.6% of the total maximum LTI award.

## Looking to the future

The Company remains committed to pursuing growth opportunities, with a strong emphasis on delivering and maximising shareholder value and managing risk. The Board remains committed to linking pay with performance commensurate to the delivery of the Company's growth ambitions.

We continue to enhance our performance frameworks through ongoing development of Objectives and Key Results (OKRs) in our scorecard. The annual review of the balanced scorecard is designed to further strengthen the variable remuneration linkage with individual and collective performance for the Group.

Thank you for your ongoing support and for continuing to be a valued shareholder of Count.



**Alison Ledger**  
Chair, Remuneration and Nominations Committee



# 1 People covered by this report

This report covers KMP which are defined as those who have the authority and responsibility for planning, directing and controlling the activities of Count.

|                          |                                                           |                          | Committee Membership |                            |              |                         |
|--------------------------|-----------------------------------------------------------|--------------------------|----------------------|----------------------------|--------------|-------------------------|
| Name                     | Role                                                      | Appointed                | Audit & Risk         | Remuneration & Nominations | Acquisitions | Technology & Innovation |
| <b>Non-Executive KMP</b> |                                                           |                          |                      |                            |              |                         |
| <b>Ray Kellerman</b>     | Independent Non-Executive Director<br>Non-Executive Chair | 16/01/2017<br>27/04/2017 |                      | ✓                          |              |                         |
| <b>Alison Ledger</b>     | Independent Non-Executive Director                        | 1/10/2016                | ✓                    | Chair                      |              |                         |
| <b>Kate Hill</b>         | Independent Non-Executive Director                        | 26/06/2017               | Chair                |                            | ✓            |                         |
| <b>Carolyn Colley</b>    | Independent Non-Executive Director                        | 6/10/2020                | ✓                    |                            |              | Chair                   |
| <b>Tim Martin</b>        | Independent Non-Executive Director                        | 8/06/2023                |                      | ✓                          | Chair        | ✓                       |
| <b>Executive KMP</b>     |                                                           |                          |                      |                            |              |                         |
| <b>Hugh Humphrey</b>     | Chief Executive Officer and Managing Director             | 1/07/2022                |                      |                            | ✓            | ✓                       |
| <b>Keith Leung</b>       | Chief Financial Officer                                   | 2/10/2023                |                      |                            |              |                         |

✓ = Member of Committee

## 2 Remuneration overview

### 2.1 Executive remuneration structure

During FY2026, the broad remuneration structures in place for KMPs were unchanged from the prior year. A similar structure is expected to apply in FY2027. The following diagrams outline Count's approach to executive remuneration and the remuneration cycle under the framework applicable to FY2026:

|                                   | Fixed Pay                                                                                                                                                                                                                                                                | Variable Remuneration                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                      |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                   |                                                                                                                                                                                                                                                                          | Short-Term Incentive (STI)                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Long-Term Incentive (LTI)                                                                                                                                                                                            |
| <b>Purpose</b>                    | To reward executives with reference to position, responsibility and performance relative to market benchmarks.                                                                                                                                                           | To reward Executive KMP for meeting annual performance targets set by the Board at the beginning of the reporting period.                                                                                                                                                                                                                                                                                                                                                           | To align Executive KMP remuneration with shareholder value over the longer term subject to the satisfaction of challenging performance conditions.                                                                   |
| <b>FY26 Approach</b>              | The level of fixed pay is based on multiple factors, including the skills and experience of the individual, size and complexity of the role.<br><br>Executive KMP and ELT roles are benchmarked against similar roles in companies within the financial services sector. | Performance is assessed against a Company scorecard of financial and non-financial measures which determine STI outcomes for the CEO / MD and KMP.                                                                                                                                                                                                                                                                                                                                  | LTI outcomes are assessed against EPS growth (50%) and ROE (50%) over a three year period above hurdle rates.                                                                                                        |
| <b>FY26 Remuneration Outcomes</b> | Based on a review of the remuneration, the following fixed pay changes were made during FY26: <ul style="list-style-type: none"> <li>The CEO and MD fixed pay was increased by 5.7%</li> <li>The CFO fixed pay was increased by 5.7%</li> </ul>                          | The outcomes were: <ul style="list-style-type: none"> <li>CEO and MD 92%</li> <li>CFO 85%</li> <li>The STI outcome for the Count ELT had a wide range of differentiated performance outcomes</li> </ul> Section 4.2 provides details of the scorecards.                                                                                                                                                                                                                             | The 2023 LTI award was tested on 30 June 2026 resulting in following outcomes: <ul style="list-style-type: none"> <li>EPS Growth tranche award of 100.0%</li> <li>Return on Equity tranche award of 81.2%</li> </ul> |
| <b>Delivery</b>                   | Base Salary, Superannuation, and Non-Monetary Benefits.                                                                                                                                                                                                                  | Cash.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Performance Rights over a Measurement Period of three years.                                                                                                                                                         |
| <b>Malus and Clawback</b>         |                                                                                                                                                                                                                                                                          | The Group may immediately terminate employment at any time in the case of serious misconduct, and the CEO and Other Executive KMP will only be entitled to payment of total fixed pay up to the date of termination. On termination without notice by the Group in event of serious misconduct: all unvested STI or LTI benefits will be forfeited; and any equity instruments provided to the employee on vesting of STI and LTI awards that are held in trust, will be forfeited. |                                                                                                                                                                                                                      |

### 2.2 Executive remuneration opportunities and outcomes at-a-glance

#### Hugh Humphrey



#### Keith Leung



■ Base Pay   ■ Cash STI and other one off payments   ■ LTI

\* Based on \$329,704. Total FY2025 expense is \$528,837 which includes \$199,133 in relation to changes in vesting assumptions on the ROE Tranche of the respective FY2023 and FY2024 LTI awards.

## 3 Count's remuneration strategy, guiding principles and framework

### 3.1 Overview of the executive remuneration framework and guiding principles

The objective of the Group's executive reward framework is to ensure reward for performance is competitive to attract and retain the best talent, and reflect an appropriate reward for the results delivered.

The framework aligns executive reward with the achievement of strategic objectives and the creation of long-term value for shareholders.

The Board of Directors and the Remuneration and Nominations Committee aim to ensure that executive reward satisfies the following guiding principles that underpin our remuneration framework:

- **Shareholder aligned**

Our executive remuneration framework supports the delivery of our strategy and helps to create shareholder value by linking remuneration outcomes to relevant and measurable financial and non-financial goals.

- **Simple and transparent**

Our remuneration framework is designed to ensure the highest level of transparency and understanding, externally and internally, particularly in relation to KMP remuneration. Remuneration should maintain appropriate proportions of fixed and performance-related pay to avoid excessive risk-taking.

- **Clear remuneration governance**

Our remuneration framework and processes are governed by clear guidelines and accountabilities balanced with the ability for the Board to apply judgement over potential unintended or inequitable outcomes. All remuneration for the CEO and KMP requires final approval by the Count Limited Board with support of the Remuneration and Nominations Committee.

- **Fair, equitable and motivational**

Our remuneration arrangements are designed to attract and retain high-calibre individuals who live our behaviours and are collectively motivated by our vision, purpose and achievement of our business strategy. Remuneration should where possible for a comparable role sit in the mid-quartile of the industry sector we operate.

- **Personal accountability and shared responsibility**

Our remuneration framework appropriately rewards individual discretionary effort, teamwork, and behaviour that is aligned with our values-based culture. This is balanced with business unit and team performance, and must be reflective of the overall performance of Count.

- **Recognises the importance of our non-financial strategic drivers**

Count remuneration framework includes non-financial KPIs that are designed to meet the objectives of Count's stakeholders. The non-financial KPIs cover areas within strategy, strategic programs, people & culture, Count's partners, clients and community.

- **Risk disciplined**

Our remuneration framework acknowledges that managing risk is a priority for the Group and all its stakeholders. The Board retains the discretion to apply a risk modifier to reduce an incentive all the way to zero.



## Governance

Count's Remuneration Philosophy, Guiding Principles and Governance has been approved by the Board which outlines overall responsibility for all remuneration decisions. The guidelines are reviewed at least once every three years to ensure ongoing compliance with regulatory changes as more information becomes known and the changes are due to take effect.

Count has an established Remuneration and Nominations Committee which, among other things, is responsible for overseeing the remuneration and human resource practices for the Group. In discharging these responsibilities, the Remuneration and Nominations Committee adheres to Count's Policies, which is in place to outline employee obligations and Count's obligations;

- set out clear reporting and controls;
- define various terms to ensure a common understanding; and
- clarify what happens if this policy or associated procedures are breached.

### Board

The Board has overarching responsibilities for the approval of Executive KMP and NED remuneration framework, pay outcomes and policies, based on the recommendations of the Remuneration and Nominations Committee.

### Audit and Risk Committee

The Remuneration and Nominations Committee consults with the Audit and Risk Committee on whether the proposed remuneration outcomes are appropriate considering relevant risk outcomes and corporate culture.

## Remuneration and Nominations Committee

The Committee has been established by the Board to oversee Executive KMP, NED and senior management remuneration and other people & culture matters related to Count.

The purpose of the Committee is to oversee the development of Count's financial and non-financial performance and remuneration frameworks to reflect Count's behaviours, culture, strategic direction and risk appetite.

Specifically, in relation to remuneration, the Committee ensures there is a robust remuneration and reward system that awards pay for performance and are aligned to shareholders' and stakeholders' interests, positive culture and facilitates the effective attraction, retention and development of a diverse and talented workforce.

The full responsibilities of the Committee can be found in Count's Remuneration and Nominations Committee Charter available on Count's website.

### Management

Management is responsible for providing relevant information and analysis to the Board and the Remuneration and Nominations Committee. The advice provided by management is used as a guide and does not serve as a substitute for the thorough consideration of the issues by each NED.

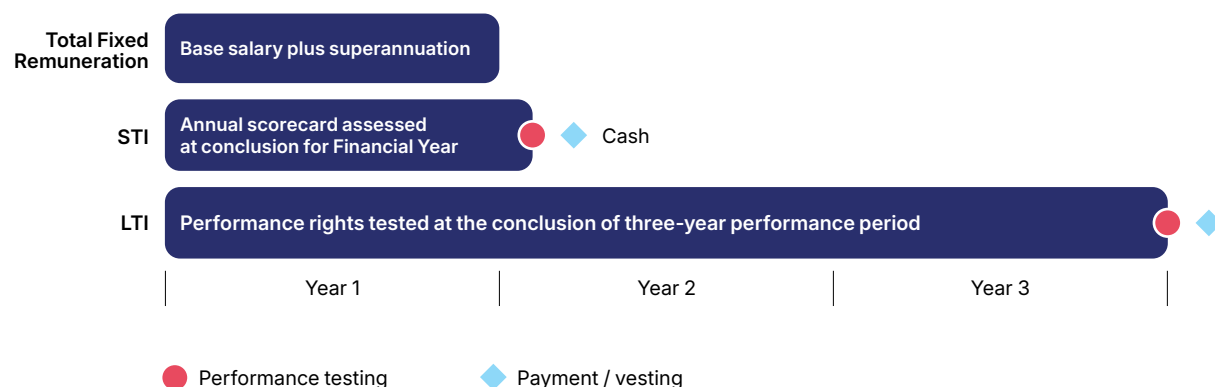
### External advisers

The Remuneration and Nominations Committee seeks external professional advice from time to time on matters within its terms of reference.

## 3.2 Overview of executive remuneration

The Group aims to reward executives based on their position, responsibility, and performance, with a level and mix of remuneration which has both fixed and variable components. The executive remuneration and reward framework has three components:

- fixed pay which includes salary, superannuation and non-monetary benefits;
- short-term performance incentives; and
- long-term performance incentives.



### Total Fixed Remuneration

The combination of these comprise the executive's total remuneration. Fixed pay, consisting of base salary, superannuation and any non-monetary benefits for the CEO and ELT are reviewed annually by the Committee based on individual and business unit performance, the overall performance of the consolidated entity and comparable market remuneration.

### Short-Term Incentive (STI)

The STI program is designed to align the targets of the business units with the performance hurdles of executives. STI payments may be made to executives based on specific annual targets and key performance indicators being achieved.

The STI is assessed against financial, risk, strategy & programs, customer and people key performance indicators (KPIs).

Financial KPIs – the KMP has to deliver a number of financial metrics which includes the Group underlying EBITA budget, and organic and inorganic growth targets. EBITA was used as it is the most important measure to assess the Group's financial performance.

Other KPIs – include measures in strategy & programs, customer and people & culture.

The risk modifier may reduce an incentive all the way to zero.

### Long-Term Incentive (LTI)

Under the LTI plan, the Executive Leadership Team, including the KMP, may be invited to participate in the plan.

The LTI is a share-based payment. Performance rights are awarded annually to executives over a period based on long-term incentive measures. These measures are growth in earnings per share (EPS) and return on equity (ROE) performance hurdles. The Committee reviews the long-term equity-linked performance incentives for executives annually and the information is detailed in Section 3.4.

### 3.3 FY2026 Short-Term Incentive plan

A description of the STI structure applicable for FY2026 is set out below:

|                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|--|-------------------------------------------------|--|--|-----|-----|-----------|-----|-----|-----|-----|-----|
| Purpose                        | To reward Executive Key Management Personnel and the Executive Leadership Team for meeting annual performance targets set by the Board at the beginning of the reporting period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |
| Measurement Period             | The financial year of the Company (1 July 2025 – 30 June 2026).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |
| Opportunity                    | <table><tr><td></td><td colspan="2">Opportunity as % of<br/>Total Fixed Remuneration</td></tr><tr><td></td><td>CEO</td><td>CFO</td></tr><tr><td>At target</td><td>50%</td><td>40%</td></tr><tr><td>Cap</td><td>75%</td><td>60%</td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |     |  |  | Opportunity as % of<br>Total Fixed Remuneration |  |  | CEO | CFO | At target | 50% | 40% | Cap | 75% | 60% |
|                                | Opportunity as % of<br>Total Fixed Remuneration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |     |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |
|                                | CEO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | CFO |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |
| At target                      | 50%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 40% |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |
| Cap                            | 75%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 60% |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |
| Outcome Metrics and Weightings | <p>Short-term incentives are in place to reward Executive Key Management Personnel and the Executive Leadership Team for meeting annual performance targets set by the Board at the beginning of the reporting period. The STI is set as a percentage of Total Fixed Remuneration and performance is assessed against a balanced scorecard of both financial and non-financial key performance indicators (KPIs). Financial KPIs may change year to year but may include; Earnings Before Interest Taxes and Amortisation (EBITA) targets and growth targets. Non-financial KPIs may evolve year to year and typically include Strategy, Customer and People performance targets and success measures for the implementation of strategic initiatives.</p> <p>All STIs awarded are recommended by the Committee to the Board for approval. As a listed Company, the Directors are mindful of shareholder expectations for the Group's performance when setting and approving these incentives. Refer to the section "The Link Between Performance and Reward in FY2026" for additional information regarding performance outcomes relative to objectives.</p> <p>The Board has the discretion to adjust for material one-off impacts to the outcome metrics to ensure the intent and integrity of the plan is preserved.</p> |     |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |
| Pool and Modifier              | <p>The STI pool is determined by a balanced scorecard including significant weighting on Earnings Before Interest, Taxes and Amortisation (EBITA). The size of the pool is dependent on the achievement against the individual scorecard measures.</p> <p>Outcomes are subject to Board consideration of conduct and risk matters. Understanding and managing risks are critical to achieving Count's financial and strategic outcomes. The Board may adjust STI outcomes down where inadequate risk management behaviours are indicated.</p> <p>The risk modifier may reduce any incentive including down to zero.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |     |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |
| Award, Settlement and Deferral | Awards finalised following the auditing of financial statements. These are delivered in cash.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |     |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |
| Malus and Clawback             | <p>The Group may immediately terminate employment at any time in the case of serious misconduct, and the CEO and Other Executive KMP will only be entitled to payment of total base pay up to the date of termination. On termination without notice by the Group in event of serious misconduct: all unvested STI or LTI benefits will be forfeited; and any equity instruments provided to the employee on vesting of STI and LTI awards that are held in trust, will be forfeited.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |  |  |                                                 |  |  |     |     |           |     |     |     |     |     |

### 3.4 FY2026 Long-Term Incentive plan

A description of the LTI structure applicable for FY2026 is set out below:

| <b>Purpose</b>                              | <p>To align Executive Key Management Personnel, Executive Leadership Team and senior leaders remuneration with shareholder value and Count's strategy, and strike an appropriate balance between growth and long-term profitability.</p> <p>This is delivered in two tranches and subject to the satisfaction of two separate performance milestones; Diluted EPS Growth and Average ROE.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|--|-------------------------------|----------------------------------|--------|-------|---------|-----------|-------|-------|--|-------------|----------------------------------|--------|-------|--------|-----------|------|-------|
| <b>Instrument</b>                           | The LTI is in the form of Performance Rights (Rights) with a nil exercise price, which are subject to performance and service vesting conditions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                  |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
| <b>Measurement Period</b>                   | 1 July 2025 to 30 June 2028 (three Years).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                  |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
| <b>Opportunity</b>                          | <table border="1"> <thead> <tr> <th rowspan="2"></th><th colspan="2">Opportunity as % of Fixed Pay</th></tr> <tr> <th>CEO</th><th>CFO</th></tr> </thead> <tbody> <tr> <td>Target*</td><td>80%</td><td>30%</td></tr> </tbody> </table> <p>* Target opportunity is the maximum opportunity that executives may be awarded.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |  | Opportunity as % of Fixed Pay |                                  | CEO    | CFO   | Target* | 80%       | 30%   |       |  |             |                                  |        |       |        |           |      |       |
|                                             | Opportunity as % of Fixed Pay                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
|                                             | CEO                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CFO                              |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
| Target*                                     | 80%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 30%                              |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
| <b>Grant Calculation</b>                    | <p>The number of Rights in a Tranche of LTI to be granted are calculated via the application of the following formula:</p> <p><b>Maximum LTI Award Value ÷ 10-day Volume Weighted Average Price (VWAP)</b></p> <p>where the 10-day period is defined as the 10 trading days (inclusive) post the release of the financial year results to the Australian Stock Exchange (ASX).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                  |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
| <b>Performance Metric and Vesting Scale</b> | <p>These metrics have been selected because the Board believes they:</p> <ul style="list-style-type: none"> <li>align with Count's strategy and interests of shareholders;</li> <li>best reflect the key financial performance metrics of Count; and</li> <li>strike an appropriate balance between growth and long-term profitability.</li> </ul> <p><b>Tranche 1 – Diluted EPS growth (50%) Target and Vesting Schedule:</b></p> <table border="1"> <thead> <tr> <th></th><th>Diluted EPS Growth</th><th>% of Performance Rights Vesting*</th></tr> </thead> <tbody> <tr> <td>Target</td><td>12.5%</td><td>100.0%</td></tr> <tr> <td>Threshold</td><td>10.0%</td><td>50.0%</td></tr> </tbody> </table> <p>* Straight-line vesting between threshold and target.</p> <p><b>Tranche 2 – Average ROE (50%) Target and Vesting Schedule:</b></p> <table border="1"> <thead> <tr> <th></th><th>Average ROE</th><th>% of Performance Rights Vesting*</th></tr> </thead> <tbody> <tr> <td>Target</td><td>11.0%</td><td>100.0%</td></tr> <tr> <td>Threshold</td><td>7.0%</td><td>50.0%</td></tr> </tbody> </table> <p>* Straight-line vesting between threshold and target.</p> <p>The Board retains discretion to apply adjustments for material one-off impacts to the performance metrics to ensure the intent and integrity of the hurdles are preserved.</p> |                                  |  | Diluted EPS Growth            | % of Performance Rights Vesting* | Target | 12.5% | 100.0%  | Threshold | 10.0% | 50.0% |  | Average ROE | % of Performance Rights Vesting* | Target | 11.0% | 100.0% | Threshold | 7.0% | 50.0% |
|                                             | Diluted EPS Growth                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | % of Performance Rights Vesting* |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
| Target                                      | 12.5%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 100.0%                           |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
| Threshold                                   | 10.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 50.0%                            |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
|                                             | Average ROE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | % of Performance Rights Vesting* |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
| Target                                      | 11.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 100.0%                           |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
| Threshold                                   | 7.0%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 50.0%                            |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |
| <b>Retesting</b>                            | No retesting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                  |  |                               |                                  |        |       |         |           |       |       |  |             |                                  |        |       |        |           |      |       |



|                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|--------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Share Issuance</b>          | Award participants who satisfy vesting conditions are issued shares in September 2028, based on the proportionate vesting of performance rights.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Change of Control</b>       | If a change of control occurs, or the Board determines in its absolute discretion that a change of control is likely to occur, the Board will determine, in its sole and absolute discretion, the manner in which all unvested and vested Awards will be dealt with.                                                                                                                                                                                                                                                                                                                                                         |
| <b>Cessation of Employment</b> | <p>If an executive ceases employment before the vesting conditions are satisfied, the Rights will automatically lapse (unless the Board determines otherwise).</p> <p>In the case of cessation of employment because of retirement, redundancy, death, or permanent incapacity, the Board may approve a pro-rata vesting of the Rights. The number of Rights that may vest on cessation of the KMPs' employment in these circumstances will be calculated as follows:</p> <p><b>Date of grant to date of termination (in days) ÷ date of grant to intended vesting date (in days) × no. of rights held on cessation.</b></p> |
| <b>Disposal Restriction</b>    | Rights cannot be transferred, disposed of, or have a security interest imposed over them.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Malus and Clawback</b>      | The Group may immediately terminate employment at any time in the case of serious misconduct, and the CEO and Other Executive KMP will only be entitled to payment of total fixed pay up to the date of termination. On termination without notice by the Group in event of serious misconduct: all unvested STI or LTI benefits will be forfeited; and any equity instruments provided to the employee on vesting of STI and LTI awards that are held in trust, will be forfeited.                                                                                                                                          |

### 3.5 FY2026 Non-Executive Director remuneration

The following outlines the principles that Count applies to governing NED remuneration:

Policy

Fees and payments to Non-Executive Directors reflect the demands and responsibilities of their role.

Non-Executive Directors' fees and payments are reviewed annually by the Remuneration and Nominations Committee which may, from time to time, receive advice from independent remuneration consultants to ensure NED fees and payments are appropriate and in line with the market. The Chair's fees are determined independently to the fees of other NEDs taking into account the fees paid for similar roles in comparable companies. The Chair is not present at any discussions relating to the determination of their own remuneration. NEDs are not entitled to participate in equity schemes of the Company and are not entitled to receive performance-based bonuses. NEDs are not entitled to retirement benefits other than in respect of any superannuation entitlements.

The following outlines the Board Fees that were paid in FY2026:

| Role                   | Main Board* | Committee |
|------------------------|-------------|-----------|
| Chair                  | \$186,963   | n/a       |
| Non-Executive Director | \$110,066   | n/a       |

\* Fees are inclusive of superannuation.

Aggregate Board Fees

The total amount of fees paid to NEDs in the year ended 30 June 2026 is within the aggregate amount of \$900,000 which was approved at the Annual General Meeting on 10/11/2025.

## 4 The link between performance and reward in FY2026

The Board views the outcomes of remuneration for FY2026 performance as appropriately aligned to stakeholder interests, given the strong group and individual performance against annual objectives, the shareholder value created through market capitalisation growth to the end of FY2026, and strong progress towards the strategic objectives made by the executive team.

### 4.1 Financial summary

In considering the Company's financial performance and impacts to shareholders, the following table sets out Count's financial performance over five years:

Count delivered materially stronger FY2026 underlying EBITA and NPAT growth of +20.4% and +31.9% respectively compared to the prior year due to Count's increasing exposure to the higher growth wealth earnings, execution of mergers and acquisitions and disciplined cost management.

| Financial Summary                                                | FY2022<br>\$'000  | FY2023<br>\$'000  | FY2024<br>\$'000 | FY2025<br>\$'000 | FY2026<br>\$'000 |
|------------------------------------------------------------------|-------------------|-------------------|------------------|------------------|------------------|
| Share Price as at 30 June                                        | \$0.720           | \$0.540           | \$0.570          | \$0.955          | <b>\$1.055</b>   |
| Dividend declared for period ending 30 June<br>(cents per share) | \$0.030           | \$0.035           | \$0.0375         | \$0.045          | <b>\$0.050</b>   |
| Revenue                                                          | 85,293            | 91,481            | 111,799          | 143,567          | <b>165,903</b>   |
| Underlying EBITA                                                 | 8,832             | 10,353            | 16,633           | 27,746           | <b>33,426</b>    |
| Underlying NPAT                                                  | 5,366             | 5,809             | 8,049            | 13,312           | <b>17,561</b>    |
| Diluted Underlying EPS (cents per share) <sup>1</sup>            | 4.57 <sup>1</sup> | 4.57 <sup>1</sup> | 4.39             | 6.35             | <b>7.58</b>      |
| ROE (%) <sup>2</sup>                                             | 7.0%              | 6.8%              | 9.7%             | 13.0%            | <b>14.8%</b>     |
| Annual EPS growth (%)                                            | +4.1%             | +0.1%             | (4.0)%           | +44.6%           | <b>+19.3%</b>    |

Underlying metrics exclude integration and acquisition costs, divested businesses and other one-off gains or impairment losses.

1 Diluted EPS has been used for FY2022 and FY2023.

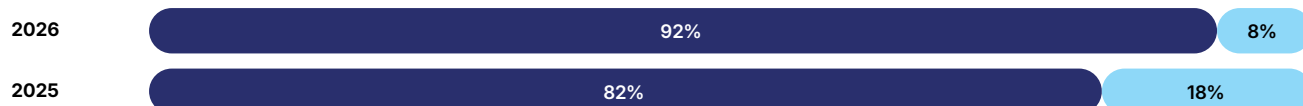
2 ROE Includes normalisation adjustments in FY2024, FY2025 and FY2026 as a result of the additional shares on issue due to the Diverger acquisition and the capital raising announced as part of the Oracle acquisition in March 2026.

### 4.2 FY2026 STI outcomes

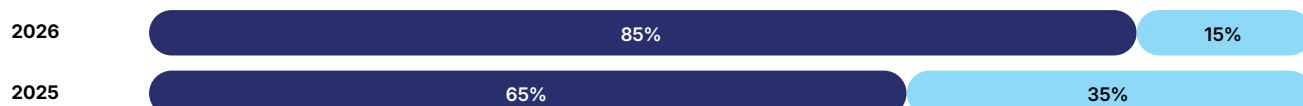
The STI plan is designed to reward executives for the achievement against annual performance objectives set by the Board at the beginning of the performance period. The payment of an STI is dependent on delivery of performance against a range of outcome metrics.

Overall STI outcomes for FY2025 and FY2026 expressed as a % of maximum award and forfeited in the graph below.

#### Hugh Humphrey



#### Keith Leung



■ Awarded %    ■ Forfeited %

At the end of each financial year, the Board assesses CEO performance against the scorecard agreed at the start of the year and reviews the performance assessment undertaken by the CEO of their direct reports.

The Board tested the FY2026 STI scorecard and determined an award of 92% of the maximum available award. Further information on the CEO performance against the scorecard is detailed below. Risk testing was completed and no risk modifier was required to be applied.

|                      |                                                                                                                                                                                         | Weighting |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| <b>Financial</b>     | Achievement of the Company's budget EBITA including stretch goals, achievement of M&A EBITA targets including annualised EBITA contributions and achievement of organic growth targets. | 50%       |
| <b>Non-Financial</b> | Strategy & Programs                                                                                                                                                                     | 20%       |
|                      | Partners & Clients                                                                                                                                                                      | 20%       |
|                      | People & Culture                                                                                                                                                                        | 10%       |

### 4.3 FY2024 LTI outcomes

Based on the financial outcomes of the FY2024 LTI Award, there was an award vested.

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Instrument</b>                                    | Performance Rights.                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Measurement Period</b>                            | FY2024 to FY2026 completion.                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Performance Metrics and Weightings</b>            | Tranche 1 Diluted EPS growth 50% weighting.<br>Tranche 2 Average ROE 50% weighting.                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Service Conditions</b>                            | A service test for the measurement period ending on 15 November 2026.                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Performance Outcome and Vesting Determination</b> | The Board has assessed that the performance vesting conditions have been partially met. Should the service vesting conditions be met, 100.0% of Tranche 1 and 81.2% of Tranche 2 vesting will apply in respect of the completed FY2026 reporting period for participants that held unvested FY2024 Performance Rights at the Vesting Date. This is in the Board's opinion appropriate given the value created for shareholders over the Measurement Period. |
| <b>Board Discretions Applied</b>                     | The Board did not apply any discretionary adjustments to the performance assessment or vesting.                                                                                                                                                                                                                                                                                                                                                             |

### 4.4 Use of Board discretion

During the financial year and to the date of this report, the Board did not exercise the discretion available to it to exceed maximum STI or LTI outcomes, vesting or awards.

## 5 Statutory tables and supporting disclosures

### 5.1 Executive KMP statutory remuneration for FY2026

The following table outlines the statutory remuneration of Executive KMP (\$, except where otherwise indicated):

| Name          | Role(s)                 | Year | Fixed pay |        |                 | Variable remuneration |                      |                              | Total for the year               |                             | Other statutory items |                         |
|---------------|-------------------------|------|-----------|--------|-----------------|-----------------------|----------------------|------------------------------|----------------------------------|-----------------------------|-----------------------|-------------------------|
|               |                         |      | Salary    | Super  | Total fixed pay | Cash STI              | LTI <sup>1</sup>     | One-off payment <sup>2</sup> | Total remuneration package (TRP) | Variable remuneration % TRP | Termination benefits  | Change in accrued leave |
| Hugh Humphrey | CEO & Managing Director | 2026 | 637,856   | 30,000 | 667,856         | 462,490               | 378,051              | –                            | 1,508,397                        | 56%                         | –                     | 31,639                  |
|               |                         | 2025 | 600,120   | 29,932 | 630,052         | 387,483               | 528,837 <sup>3</sup> | 70,000                       | 1,616,372                        | 61%                         | –                     | 25,290                  |
| Keith Leung   | Chief Financial Officer | 2026 | 415,200   | 30,000 | 445,200         | 226,910               | 83,226               | –                            | 755,336                          | 41%                         | –                     | 4,581                   |
|               |                         | 2025 | 390,068   | 29,932 | 420,000         | 139,482               | 62,605               | 33,600                       | 655,687                          | 36%                         | –                     | 12,314                  |

- 1 Note that the LTI / equity value reported in this table is the amortised accounting charge of all grants that have not lapsed or vested as at the start of the reporting period.
- 2 Note the one-off payment relates to an incentive split over 2 years for successful delivery and integration of a major transaction.
- 3 FY2025 expense of \$528,837 includes \$199,133 in relation to changes in vesting assumptions on the ROE Tranche of the respective FY2023 and FY2024 LTI awards.

### 5.2 Non-Executive Director KMP statutory remuneration for FY2026

The following table outlines the statutory and audited remuneration of NEDs (\$, except where otherwise indicated):

| Name           | Role                                         | Year | Board fee | Committee fees | Superannuation | Total   |
|----------------|----------------------------------------------|------|-----------|----------------|----------------|---------|
| Ray Kellerman  | Chair and Independent Non-Executive Director | 2026 | 166,931   | –              | 20,032         | 186,963 |
|                | Chair and Independent Non-Executive Director | 2025 | 158,191   | –              | 18,192         | 176,383 |
| Alison Ledger  | Independent Non-Executive Director           | 2026 | 98,273    | –              | 11,793         | 110,066 |
|                | Independent Non-Executive Director           | 2025 | 87,687    | 9,050          | 9,096          | 105,833 |
| Kate Hill      | Independent Non-Executive Director           | 2026 | 98,273    | –              | 11,793         | 110,066 |
|                | Independent Non-Executive Director           | 2025 | 85,868    | 9,050          | 10,915         | 105,833 |
| Carolyn Colley | Independent Non-Executive Director           | 2026 | 98,273    | –              | 11,793         | 110,066 |
|                | Independent Non-Executive Director           | 2025 | 85,868    | 9,050          | 10,915         | 105,833 |
| Tim Martin     | Independent Non-Executive Director           | 2026 | 98,273    | –              | 11,793         | 110,066 |
|                | Independent Non-Executive Director           | 2025 | 85,868    | 9,050          | 10,915         | 105,833 |



### 5.3 KMP equity interests and changes during FY2026

Movements in equity interests held by executive KMP during the reporting period, including their related parties, are set out below:

| Name          | Instrument      | Held at open FY2026 | Granted during FY2026 |         | Lapsed / forfeited during FY2026 | Vested during FY2026 | FY2026 exercised (or shares received from exercising) | FY2026 purchased / other | FY2026 sold | Held at close FY2026 |
|---------------|-----------------|---------------------|-----------------------|---------|----------------------------------|----------------------|-------------------------------------------------------|--------------------------|-------------|----------------------|
|               |                 | Number              | Date granted          | Number  | Number                           | Number               | Number                                                | Number                   | Number      | Number               |
| Hugh Humphrey | Shares          | 307,912             | –                     | –       | –                                | –                    | 512,928                                               | 62,145                   | –           | 882,985              |
|               | Unvested Rights | 2,056,746           | 22/09/25              | 522,016 | (127,032)                        | –                    | (512,928)                                             | –                        | –           | 1,938,802            |
| Keith Leung   | Shares          | 9,500               | –                     | –       | –                                | –                    | –                                                     | 19,482                   | –           | 28,982               |
|               | Unvested Rights | 268,624             | 22/09/25              | 130,493 | –                                | –                    | –                                                     | –                        | –           | 399,117              |

Movements in equity interests held by Non-Executive KMP during the reporting period, including their related parties, are set out below:

| Name           | Instrument | Held at open FY2026 | FY2026 purchased / other | FY2026 sold | Held at close FY2026 |
|----------------|------------|---------------------|--------------------------|-------------|----------------------|
|                |            | Number              | Number                   | Number      | Number               |
| Ray Kellerman  | Shares     | 3,800,000           | 100,000                  | –           | 3,900,000            |
| Alison Ledger  | Shares     | 10,000              | –                        | –           | 10,000               |
| Kate Hill      | Shares     | 200,000             | –                        | –           | 200,000              |
| Carolyn Colley | Shares     | 6,000               | –                        | –           | 6,000                |
| Tim Martin     | Shares     | 70,000              | 28,572                   | –           | 98,572               |
| TOTALS         |            | 4,086,000           | 128,572                  | –           | 4,214,572            |

The following outlines the accounting values and potential future costs of equity remuneration granted during FY2025 and FY2026 for executive KMP and all outstanding performance rights (\$, except where otherwise indicated):

#### Current executive KMP's

| Equity grants |                               | Grant type | Grant date | Grant expiry date | Fair value per rights at grant date | Total value at grant | Value expensed in FY2026 | Max value to be expensed in future years |
|---------------|-------------------------------|------------|------------|-------------------|-------------------------------------|----------------------|--------------------------|------------------------------------------|
| Name          | Tranche                       |            |            |                   |                                     |                      |                          |                                          |
| Hugh Humphrey | FY2026 LTI Performance Rights | LTI        | 22/09/2025 | 30/6/2028         | 1.02                                | 534,283              | 166,443                  | 367,840                                  |
|               | FY2025 LTI Performance Rights | LTI        | 13/11/2024 | 30/6/2027         | 0.71                                | 504,042              | 139,046                  | 196,982                                  |
|               | FY2024 LTI Performance Rights | LTI        | 15/11/2023 | 30/6/2026         | 0.62                                | 433,125              | 72,561                   | 30,234                                   |
| Keith Leung   | FY2026 LTI Performance Rights | LTI        | 22/09/2025 | 30/6/2028         | 1.02                                | 133,560              | 41,607                   | 91,952                                   |
|               | FY2025 LTI Performance Rights | LTI        | 13/11/2024 | 30/6/2027         | 0.71                                | 107,100              | 29,545                   | 41,855                                   |
|               | FY2024 LTI Performance Rights | LTI        | 15/11/2023 | 30/6/2026         | 0.62                                | 72,072               | 12,074                   | 5,031                                    |

## 5.4 KMP service agreements

### 5.4.1 Executive KMP service agreements

The following outlines current executive KMP service agreements:

| Name                 | Role(s)                                       | Employing Company | Duration of Contract | Period of Notice |              |
|----------------------|-----------------------------------------------|-------------------|----------------------|------------------|--------------|
|                      |                                               |                   |                      | From Company     | From KMP     |
| <b>Hugh Humphrey</b> | Chief Executive Officer and Managing Director | Count Limited     | No Fixed Term        | Six months       | Six months   |
| <b>Keith Leung</b>   | Chief Financial Officer                       | Count Limited     | No Fixed Term        | Three months     | Three months |

### 5.4.2 Non-Executive Directors service agreements

The appointment of Non-Executive Directors is subject to a letter of appointment. The letter summarises the Board policies and terms, including remuneration. The NEDs are not eligible for any termination benefits following termination of their office, nor any payments other than those required under law such as in respect of superannuation. There are no notice periods applicable to either party under this approach.

## 5.5 Other statutory disclosures

### 5.5.1 Loans to KMP and their related parties

During the financial year and as at the date of this report, the Company made no loans to Directors or KMPs and none were outstanding as at 30 June 2026 (2025: Nil).

### 5.5.2 Other transactions with KMP

\$29,994 revenue inclusive of GST was earned from KMPs relating to accounting and financial planning services charged at arm's length.

### 5.5.3 External remuneration consultants

External independent consultants were not engaged in the preparation of the FY2026 remuneration recommendations for the Non-Executive Directors or KMP roles.

**This concludes the remuneration report, which has been audited.**

## Indemnity and insurance of auditor

The Group has not, during or since the end of the financial year, indemnified or agreed to indemnify the auditor of the Company or any related entity against a liability incurred by the auditor.

During the financial year, the Group has not paid a premium in respect of a contract to insure the auditor of the Company or any related entity.

## Environmental regulation

The Group is not subject to any significant environmental regulation under Australian Commonwealth or State law.

## Non-audit services

The auditors, KPMG (including any other person or firm on the auditor's behalf), did not provide any non-audit services during the year.

## 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.

## Rounding of amounts

The Group is of a kind referred to in Corporations Instrument 2026 / 183, issued by the Australian Securities and Investments Commission, relating to 'rounding off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest thousand dollars, or in certain cases, the nearest dollar.

## Corporate governance statement

The Group's Directors and management are committed to conducting the business of the Group in an ethical manner. The Group has adopted and has substantially complied with the ASX Corporate Governance Principles and Recommendations (Fourth Edition) (Recommendations) to the extent appropriate to the size and nature of the Group's operations.

The Group has prepared a statement which sets out the corporate governance practices that were in operation throughout the financial year for the Group, identifies any Recommendations that have not been followed, and provides reasons for not following such Recommendations (Corporate Governance Statement).

In accordance with the ASX Listing Rules 4.7.4 and 4.10.3, the Corporate Governance Statement will be available for review on Count's website ([www.count.au](http://www.count.au)) and will be lodged together with an Appendix 4G with the ASX while this Annual Report is lodged with ASX. The Appendix 4G will identify each Recommendation that needs to be reported against by Count and will provide shareholders with information as to where relevant governance disclosures can be found. The Group's corporate governance policies and charters and policies are all available on Count's website.

This report is made in accordance with a resolution of Directors, pursuant to section 298(2)(a) of the Corporations Act 2001.

On behalf of the Directors,



**Ray Kellerman**  
Chair  
26 August 2026  
Sydney

# Auditor's Independence Declaration



## Lead Auditor's Independence Declaration under Section 307C of the Corporations Act 2001

To the Directors of Count Limited

I declare that, to the best of my knowledge and belief, in relation to the audit of the financial report of Count Limited for the financial year ended 30 June 2026 there have been:

- i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

KPMG

KPMG

A handwritten signature in black ink, appearing to read 'Julie Cleary', written in a cursive style.

Julie Cleary

Partner

Sydney

26 August 2026

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# Financial Statements





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Consolidated Statement of Profit or Loss and Other Comprehensive Income  
For the Year Ended 30 June 2026

|                                                                      | Note | 2026<br>\$'000 | 2025<br>\$'000 |
|----------------------------------------------------------------------|------|----------------|----------------|
| <b>Revenue from contracts with customers</b>                         | 2.2  | <b>165,903</b> | 143,567        |
| Direct costs                                                         | 2.3  | (64,490)       | (58,547)       |
| <b>Contribution margin</b>                                           |      | <b>101,413</b> | 85,020         |
| Other income                                                         | 2.1  | 3,537          | 2,971          |
| Indirect salaries and employee benefits expense                      |      | (44,900)       | (39,713)       |
| Administrative expenses                                              | 2.3  | (19,313)       | (17,768)       |
| Other operating expenses                                             | 2.3  | (17,006)       | (15,882)       |
| <b>Operating profit</b>                                              |      | <b>23,731</b>  | 14,628         |
| Share of net profits of associates accounted for using equity method | 5.2  | 4,511          | 4,330          |
| Finance income                                                       |      | 749            | 599            |
| Finance costs                                                        |      | (4,220)        | (4,751)        |
| <b>Profit before income tax expense</b>                              |      | <b>24,771</b>  | 14,806         |
| Income tax expense                                                   | 2.4  | (5,889)        | (3,500)        |
| <b>Profit after income tax expense for the year</b>                  |      | <b>18,882</b>  | 11,306         |
| <b>Other comprehensive income</b>                                    |      |                |                |
| Other comprehensive (loss) / income for the year, net of tax         |      | (186)          | (75)           |
| <b>Total comprehensive income for the year</b>                       |      | <b>18,696</b>  | 11,231         |
| <b>Profit for the year is attributable to:</b>                       |      |                |                |
| Owners of Count Limited                                              |      | 15,184         | 8,890          |
| Non-controlling interest                                             | 5.3  | 3,698          | 2,416          |
|                                                                      |      | <b>18,882</b>  | 11,306         |
| <b>Total comprehensive income for the year is attributable to:</b>   |      |                |                |
| Owners of Count Limited                                              |      | 14,998         | 8,815          |
| Non-controlling interest                                             | 5.3  | 3,698          | 2,416          |
|                                                                      |      | <b>18,696</b>  | 11,231         |
|                                                                      |      | <b>Cents</b>   | <b>Cents</b>   |
| Basic earnings per share                                             | 2.5  | <b>8.56</b>    | 5.34           |
| Diluted earnings per share                                           | 2.5  | <b>8.30</b>    | 5.18           |

The above Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying notes.



Consolidated Statement of Financial Position  
As at 30 June 2026

|                                                    | Note | 2026<br>\$'000 | 2025<br>\$'000 |
|----------------------------------------------------|------|----------------|----------------|
| <b>Assets</b>                                      |      |                |                |
| <b>Current assets</b>                              |      |                |                |
| Cash and cash equivalents                          | 3.1  | 63,929         | 23,226         |
| Trade and other receivables                        | 3.2  | 49,683         | 48,223         |
| Contract assets                                    | 3.3  | 57,634         | 54,184         |
| <b>Total current assets</b>                        |      | <b>171,246</b> | <b>125,633</b> |
| <b>Non-current assets</b>                          |      |                |                |
| Trade and other receivables                        | 3.2  | –              | 33             |
| Contract assets                                    | 3.3  | 166,595        | 141,975        |
| Investments in associates                          | 5.2  | 28,770         | 31,335         |
| Property, plant and equipment                      | 4.2  | 3,304          | 3,309          |
| Right-of-use assets                                | 4.3  | 15,846         | 15,157         |
| Intangible assets                                  | 4.1  | 145,243        | 130,829        |
| <b>Total non-current assets</b>                    |      | <b>359,758</b> | <b>322,638</b> |
| <b>Total assets</b>                                |      | <b>531,004</b> | <b>448,271</b> |
| <b>Liabilities</b>                                 |      |                |                |
| <b>Current liabilities</b>                         |      |                |                |
| Trade and other payables                           | 3.4  | 46,130         | 45,194         |
| Contract liabilities                               | 3.3  | 54,431         | 51,315         |
| Interest bearing loans and borrowings              | 6.4  | 26,969         | 5,713          |
| Lease liabilities                                  | 4.3  | 4,078          | 3,976          |
| Current tax liabilities                            | 2.4  | 2,628          | 1,722          |
| Provisions                                         | 3.5  | 14,749         | 12,709         |
| Other liabilities                                  | 3.6  | 3,706          | 3,849          |
| <b>Total current liabilities</b>                   |      | <b>152,691</b> | <b>124,478</b> |
| <b>Non-current liabilities</b>                     |      |                |                |
| Contract liabilities                               | 3.3  | 163,567        | 138,904        |
| Interest bearing loans and borrowings              | 6.4  | 10,839         | 40,625         |
| Lease liabilities                                  | 4.3  | 13,908         | 13,473         |
| Provisions                                         | 3.5  | 2,045          | 1,997          |
| Other liabilities                                  | 3.6  | 520            | 1,051          |
| Deferred tax liabilities                           | 2.4  | 6,357          | 2,463          |
| <b>Total non-current liabilities</b>               |      | <b>197,236</b> | <b>198,513</b> |
| <b>Total liabilities</b>                           |      | <b>349,927</b> | <b>322,991</b> |
| <b>Net assets</b>                                  |      | <b>181,077</b> | <b>125,280</b> |
| <b>Equity</b>                                      |      |                |                |
| Contributed equity                                 | 6.1  | 201,263        | 156,367        |
| Reserves                                           | 6.2  | (34,398)       | (39,698)       |
| Accumulated losses                                 |      | (2,802)        | (5,024)        |
| Equity attributable to the owners of Count Limited |      | 164,063        | 111,645        |
| Non-controlling interest                           | 5.3  | 17,014         | 13,635         |
| <b>Total equity</b>                                |      | <b>181,077</b> | <b>125,280</b> |

The above Consolidated Statement of Financial Position should be read in conjunction with the accompanying notes.

Consolidated Statement of Changes in Equity  
For the Year Ended 30 June 2026

|                                                              | Issued<br>Capital<br>\$'000 | Treasury<br>Shares*<br>\$'000 | Share-<br>Based<br>Payment<br>Reserve<br>\$'000 | Acquisition<br>Reserve<br>\$'000 | Foreign<br>Currency<br>Translation<br>Reserve<br>\$'000 | Accumulated<br>Losses<br>\$'000 | Total<br>\$'000 | Non-<br>Controlling<br>Interests<br>(NCI)<br>\$'000 | Total<br>Equity<br>\$'000 |
|--------------------------------------------------------------|-----------------------------|-------------------------------|-------------------------------------------------|----------------------------------|---------------------------------------------------------|---------------------------------|-----------------|-----------------------------------------------------|---------------------------|
| <b>Balance at 1 July 2025</b>                                | 159,876                     | (3,509)                       | 2,085                                           | (41,645)                         | (138)                                                   | (5,024)                         | 111,645         | 13,635                                              | 125,280                   |
| Profit after income tax expense for the year                 | -                           | -                             | -                                               | -                                | -                                                       | 15,184                          | 15,184          | 3,698                                               | 18,882                    |
| Other comprehensive income for the year, net of tax          | -                           | -                             | -                                               | -                                | (186)                                                   | -                               | (186)           | -                                                   | (186)                     |
| <b>Total comprehensive income for the year</b>               | -                           | -                             | -                                               | -                                | (186)                                                   | 15,184                          | 14,998          | 3,698                                               | 18,696                    |
| <b>Transactions with owners in their capacity as owners:</b> |                             |                               |                                                 |                                  |                                                         |                                 |                 |                                                     |                           |
| Issue of ordinary shares                                     | 42,026                      | -                             | -                                               | -                                | -                                                       | -                               | 42,026          | -                                                   | 42,026                    |
| Transactions with non-controlling interests (NCI)            | -                           | -                             | -                                               | -                                | -                                                       | 167                             | 167             | 2,265                                               | 2,432                     |
| Transfer of acquisition reserves on disposal of subsidiary   | -                           | -                             | -                                               | 4,542                            | -                                                       | (4,569)                         | (27)            | -                                                   | (27)                      |
| Share-based payments for long-term incentives (LTI)          | -                           | 1,250                         | 944                                             | -                                | -                                                       | (602)                           | 1,592           | -                                                   | 1,592                     |
| Shares issued through the dividend reinvestment plan         | 1,620                       | -                             | -                                               | -                                | -                                                       | (1,620)                         | -               | -                                                   | -                         |
| Dividends paid                                               | -                           | -                             | -                                               | -                                | -                                                       | (6,338)                         | (6,338)         | (2,584)                                             | (8,922)                   |
| Transfer of treasury shares                                  | -                           | -                             | -                                               | -                                | -                                                       | -                               | -               | -                                                   | -                         |
| <b>Balance at 30 June 2026</b>                               | 203,522                     | (2,259)                       | 3,029                                           | (37,103)                         | (324)                                                   | (2,802)                         | 164,063         | 17,014                                              | 181,077                   |

|                                                              | Issued<br>Capital<br>\$'000 | Treasury<br>Shares*<br>\$'000 | Share-<br>Based<br>Payment<br>Reserve<br>\$'000 | Acquisition<br>Reserve<br>\$'000 | Foreign<br>Currency<br>Translation<br>Reserve<br>\$'000 | Accumulated<br>Losses<br>\$'000 | Total<br>\$'000 | Non-<br>Controlling<br>Interests<br>(NCI)<br>\$'000 | Total<br>Equity<br>\$'000 |
|--------------------------------------------------------------|-----------------------------|-------------------------------|-------------------------------------------------|----------------------------------|---------------------------------------------------------|---------------------------------|-----------------|-----------------------------------------------------|---------------------------|
| <b>Balance at 1 July 2024</b>                                | 159,506                     | (3,297)                       | 584                                             | (44,100)                         | (63)                                                    | (3,632)                         | 108,998         | 12,787                                              | 121,785                   |
| Profit after income tax expense for the year                 | -                           | -                             | -                                               | -                                | -                                                       | 8,890                           | 8,890           | 2,416                                               | 11,306                    |
| Other comprehensive income for the year, net of tax          | -                           | -                             | -                                               | -                                | (75)                                                    | -                               | (75)            | -                                                   | (75)                      |
| <b>Total comprehensive income for the year</b>               | -                           | -                             | -                                               | -                                | (75)                                                    | 8,890                           | 8,815           | 2,416                                               | 11,231                    |
| <b>Transactions with owners in their capacity as owners:</b> |                             |                               |                                                 |                                  |                                                         |                                 |                 |                                                     |                           |
| Transactions with non-controlling interests (NCI)            | -                           | -                             | -                                               | 15                               | -                                                       | (1,191)                         | (1,176)         | 213                                                 | (963)                     |
| Transfer on disposal of subsidiary                           | -                           | -                             | -                                               | 2,440                            | -                                                       | (2,440)                         | -               | -                                                   | -                         |
| Share-based payments for long-term incentives (LTI)          | -                           | -                             | 1,501                                           | -                                | -                                                       | -                               | 1,501           | -                                                   | 1,501                     |
| Shares issued through the dividend reinvestment plan         | 370                         | -                             | -                                               | -                                | -                                                       | (370)                           | -               | -                                                   | -                         |
| Dividends paid                                               | -                           | -                             | -                                               | -                                | -                                                       | (6,281)                         | (6,281)         | (1,781)                                             | (8,062)                   |
| Transfer of treasury shares                                  | -                           | (212)                         | -                                               | -                                | -                                                       | -                               | (212)           | -                                                   | (212)                     |
| <b>Balance at 30 June 2025</b>                               | 159,876                     | (3,509)                       | 2,085                                           | (41,645)                         | (138)                                                   | (5,024)                         | 111,645         | 13,635                                              | 125,280                   |

\* The Company has formed a trust to administer our Long-Term Incentive Plan. Shares held by the trust are disclosed as Treasury Shares and deducted from contributed equity.

The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes.

**Consolidated Statement of Cash Flows**  
**For the Year Ended 30 June 2026**

|                                                                                           | Note | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------------------------------------------------------------------------|------|----------------|----------------|
| <b>Cash flows from operating activities</b>                                               |      |                |                |
| Receipts from customers (inclusive of GST)                                                |      | 470,307        | 444,973        |
| Payments to suppliers and employees (inclusive of GST)                                    |      | (435,509)      | (419,286)      |
| Dividends / distributions received from associates                                        | 5.2  | 3,656          | 3,621          |
|                                                                                           |      | <b>38,454</b>  | 29,308         |
| Interest received                                                                         |      | 729            | 599            |
| Interest and other finance costs paid                                                     |      | (3,942)        | (4,671)        |
| Income taxes paid                                                                         |      | (4,100)        | (3,169)        |
| <b>Net cash from operating activities</b>                                                 | 3.1  | <b>31,141</b>  | 22,067         |
| <b>Cash flows from investing activities</b>                                               |      |                |                |
| Purchase of shares under equity partnership model                                         |      | (532)          | (2,993)        |
| Proceeds from sales under the equity partnership model                                    |      | 1,437          | 501            |
| Purchase of business assets, net of cash acquired                                         | 5.1  | (4,649)        | (7,954)        |
| Proceeds from sale of business assets, net of cash disposed                               |      | –              | 1,620          |
| Payments for acquisition of subsidiary, net of cash acquired                              |      | (4,305)        | –              |
| Proceeds from disposal of subsidiary, net of cash disposed                                |      | 841            | 2,613          |
| Payments for investments in associates                                                    |      | (600)          | (280)          |
| Proceeds from sale of investments in associates                                           |      | 777            | 112            |
| Payment for deferred consideration on acquisition of controlled entities and associates   |      | (222)          | (899)          |
| Payment for contingent consideration on acquisition of controlled entities and associates |      | (2,367)        | (2,651)        |
| Proceeds from deferred consideration on sale of controlled entities                       |      | –              | 100            |
| Payments for other intangible assets                                                      | 4.1  | (48)           | –              |
| Payments for property, plant and equipment                                                | 4.2  | (631)          | (1,177)        |
| Proceeds from sale of equipment and other non-current assets                              |      | 691            | 203            |
| <b>Net cash used in investing activities</b>                                              |      | <b>(9,608)</b> | (10,805)       |
| <b>Cash flows from financing activities</b>                                               |      |                |                |
| Proceeds from issue of shares and other equity securities (net of transaction costs)      |      | 41,511         | –              |
| Proceeds from borrowings                                                                  | 6.4  | 100,654        | 22,302         |
| Repayments of borrowings                                                                  | 6.4  | (109,631)      | (24,042)       |
| Repayment of lease liability                                                              | 4.3  | (4,442)        | (3,262)        |
| Dividends paid                                                                            |      | (6,338)        | (6,281)        |
| Dividends paid to minority interest in subsidiaries                                       | 5.3  | (2,584)        | (1,781)        |
| <b>Net cash from / (used in) financing activities</b>                                     |      | <b>19,170</b>  | (13,064)       |
| <b>Net increase / (decrease) in cash and cash equivalents</b>                             |      | <b>40,703</b>  | (1,802)        |
| Cash and cash equivalents at the beginning of the financial year                          | 3.1  | 23,226         | 25,028         |
| <b>Cash and cash equivalents at the end of the financial year</b>                         | 3.1  | <b>63,929</b>  | 23,226         |

*The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes.*

## 1 Basis of preparation

### 1.1 General information

Count Limited (the Company) is a listed public company limited by shares, incorporated and domiciled in Australia, whose shares are publicly traded on the Australian Securities Exchange (ASX). The consolidated financial report for the year ended 30 June 2026 (the financial report) comprises the parent and its controlled entities (the Group). Count Limited is the ultimate parent entity in the Group.

The Group's core business is to collaborate with leading accounting and advice firms for the long-term success of the clients, people and shareholders by the way of shared values, mutual success and sense of community.

The financial statements were authorised for issue, in accordance with a resolution of Directors, on 26 August 2026.

### 1.2 Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below or within their respective note.

#### Impairment

At each reporting date, the Group reviews the recoverable amount of its tangible and intangible assets to determine whether there is any indication that these assets may be impaired. If such an indication exists, the recoverable amount of the asset, assessed as the higher of its fair value less costs to sell and its value in use, is compared to its current carrying amount.

Any excess of the asset's carrying value over its recoverable amount is expensed in the Consolidated Statement of Profit or Loss and Other Comprehensive Income.

The Group determines whether goodwill is impaired at least on an annual basis. This requires estimation of the recoverable amount of the Cash Generating Unit (CGU) by determining the value in use of each grouped CGU.

The following key assumptions are used in determining the value in use calculation for each grouped CGU:

- Revenue growth 3%;
- Direct employment expense ratio 23% to 49%;
- Discount rates 16.4% or 19.3% (pre-tax); and
- Long-term growth rate (terminal rate) 2.5%.

#### Acquired client relationships and adviser networks

Acquired client relationships and adviser networks are intangible assets identified in the acquisition of businesses and represent that part of the purchase consideration that is attributable to and represented by the clients and customers with long-term relationships with the business being acquired. The Group values these intangible assets as part of the acquisition of the business by estimating the future cashflows that would be generated from these relationships and networks. The useful life of these assets are 10 years and they are amortised and expensed using the straight-line method.

#### Recovery of deferred tax assets

Deferred tax assets are recognised only if the Group considers it is probable that future taxable amounts will be available to utilise those temporary differences and losses.



## 2 Financial performance

### 2.1 Operating segments

#### Identification of reportable operating segments

The Group is organised into three operating segments. These operating segments are based on the internal reports that are reviewed and used by the Chief Operating Decision Makers (CODM) in assessing performance and in determining the allocation of resources. There is no aggregation of operating segments.

|                            |                                                                                                                                                                         |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Equity Partnerships</b> | which includes investments into firms that provide accounting, audit and assurance, taxation, financial planning services and business and corporate advisory services. |
| <b>Wealth</b>              | which includes financial services and investment products provided by Australian Financial Services Licence (AFSL) holders.                                             |
| <b>Services</b>            | which includes services businesses that support the activities of firms both internal and external to the Group's network.                                              |

The CODM primarily uses the measure of Earnings Before Interest, Tax and Amortisation (EBITA) and contribution margin (revenue less direct costs) to assess the performance of the operating segments.

No segment assets and liabilities are disclosed because there is no measure of segment assets and liabilities regularly reported to the CODM.

The information reported to the CODM is on a regular basis.

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

| At 30 June 2026                                        | Equity Partnerships<br>\$'000 | Wealth<br>\$'000 | Services<br>\$'000 | Corporate costs<br>(Unallocated)<br>\$'000 | Total<br>\$'000 |
|--------------------------------------------------------|-------------------------------|------------------|--------------------|--------------------------------------------|-----------------|
| Gross revenue                                          | 87,116                        | 45,794           | 32,993             | –                                          | 165,903         |
| <b>Revenue from external parties</b>                   | <b>87,116</b>                 | <b>45,794</b>    | <b>32,993</b>      | <b>–</b>                                   | <b>165,903</b>  |
| Revenue excluded from segment results                  | –                             | –                | –                  | –                                          | –               |
| <b>Underlying segment revenue</b>                      | <b>87,116</b>                 | <b>45,794</b>    | <b>32,993</b>      | <b>–</b>                                   | <b>165,903</b>  |
| <b>Underlying segment contribution margin</b>          | <b>43,125</b>                 | <b>35,422</b>    | <b>22,866</b>      | <b>–</b>                                   | <b>101,413</b>  |
| Underlying other income                                | 758                           | –                | 4                  | 704                                        | 1,466           |
| Underlying expenses                                    | (29,103)                      | (20,321)         | (11,720)           | (12,820)                                   | (73,964)        |
| Share of net profit of associates earnings             | 4,511                         | –                | –                  | –                                          | 4,511           |
| <b>Underlying EBITA</b>                                | <b>19,291</b>                 | <b>15,101</b>    | <b>11,150</b>      | <b>(12,116)</b>                            | <b>33,426</b>   |
| Acquisition costs <sup>1</sup>                         | –                             | –                | –                  | (1,001)                                    | (1,001)         |
| Net impact of non-underlying other income <sup>2</sup> | 165                           | 600              | –                  | 1,306                                      | 2,071           |
| <b>Statutory EBITA</b>                                 | <b>19,456</b>                 | <b>15,701</b>    | <b>11,150</b>      | <b>(11,811)</b>                            | <b>34,496</b>   |
| Amortisation                                           | (2,353)                       | (2,164)          | (1,730)            | (7)                                        | (6,254)         |
| <b>Statutory EBIT</b>                                  | <b>17,103</b>                 | <b>13,537</b>    | <b>9,420</b>       | <b>(11,818)</b>                            | <b>28,242</b>   |
| Finance income                                         |                               |                  |                    |                                            | 749             |
| Finance costs                                          |                               |                  |                    |                                            | (4,220)         |
| <b>Profit before Tax</b>                               |                               |                  |                    |                                            | <b>24,771</b>   |
| Tax expense                                            |                               |                  |                    |                                            | (5,889)         |
| <b>Net Profit after Tax</b>                            |                               |                  |                    |                                            | <b>18,882</b>   |

| At 30 June 2025                                    | Equity Partnerships<br>\$'000 | Wealth<br>\$'000 | Services<br>\$'000 | Corporate costs<br>(Unallocated)<br>\$'000 | Total<br>\$'000 |
|----------------------------------------------------|-------------------------------|------------------|--------------------|--------------------------------------------|-----------------|
| Gross revenue                                      | 70,818                        | 42,253           | 30,496             | –                                          | 143,567         |
| <b>Revenue from external parties</b>               | <b>70,818</b>                 | <b>42,253</b>    | <b>30,496</b>      | <b>–</b>                                   | <b>143,567</b>  |
| Revenue excluded from segment results <sup>4</sup> | (2,464)                       | –                | –                  | –                                          | (2,464)         |
| <b>Underlying segment revenue</b>                  | <b>68,354</b>                 | <b>42,253</b>    | <b>30,496</b>      | <b>–</b>                                   | <b>141,103</b>  |
| <b>Underlying segment contribution margin</b>      | <b>31,687</b>                 | <b>31,908</b>    | <b>20,999</b>      | <b>–</b>                                   | <b>84,594</b>   |
| Underlying other income                            | 1,905                         | 62               | –                  | 199                                        | 2,166           |
| Underlying expenses                                | (23,529)                      | (19,006)         | (11,762)           | (9,047)                                    | (63,344)        |
| Share of net profit of associates earnings         | 4,330                         | –                | –                  | –                                          | 4,330           |
| <b>Underlying EBITA</b>                            | <b>14,393</b>                 | <b>12,964</b>    | <b>9,237</b>       | <b>(8,848)</b>                             | <b>27,746</b>   |
| Integration and acquisition costs <sup>3</sup>     | –                             | –                | –                  | (3,084)                                    | (3,084)         |
| Net Impact of divested operations <sup>4</sup>     | (631)                         | –                | –                  | 850                                        | 219             |
| <b>Statutory EBITA</b>                             | <b>13,762</b>                 | <b>12,964</b>    | <b>9,237</b>       | <b>(11,082)</b>                            | <b>24,881</b>   |
| Amortisation                                       | (1,545)                       | (2,279)          | (2,086)            | (13)                                       | (5,923)         |
| <b>Statutory EBIT</b>                              | <b>12,217</b>                 | <b>10,685</b>    | <b>7,151</b>       | <b>(11,095)</b>                            | <b>18,958</b>   |
| Finance income                                     |                               |                  |                    |                                            | 599             |
| Finance costs                                      |                               |                  |                    |                                            | (4,751)         |
| <b>Profit before Tax</b>                           |                               |                  |                    |                                            | <b>14,806</b>   |
| Tax expense                                        |                               |                  |                    |                                            | (3,500)         |
| <b>Net Profit after Tax</b>                        |                               |                  |                    |                                            | <b>11,306</b>   |

1 Acquisition costs incurred to 30 June 2026 related to the acquisition of Oracle Group, associated with transactions costs;

2 Net impact of non-underlying other income relates to gain on disposal of WSC Group – Aust Pty Ltd associate investment of \$1.3 million, gain on lease variation due to the Bentley divestment and the write back of Diverger subsidiary's related gains on contingent consideration totalling \$0.8 million;

3 Integration and acquisition costs related to the Diverger acquisition incurred to 30 June 2025 associated with brand strategy; integration and associated termination costs; and technology program costs;

4 The impact of entities that were a part of the Group in the prior period, but have since been disposed or operations divested, have been excluded from Underlying performance. The combined revenue excluded for Evolution Advisers Pty Ltd (Evolution Advisers) and Bentleys (WA) Pty Ltd (Bentleys) totalled \$2.20 million. The EBITA impact excluded from Underlying EBITA for Evolution Advisers was \$0.05 million, and for Bentleys it was an EBITA loss of (\$0.53 million) which is attributable to separation costs incurred for the Bentleys divestment and ongoing lease liabilities.

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

## Other income

|                                                          | 2026<br>\$'000 | 2025<br>\$'000 |
|----------------------------------------------------------|----------------|----------------|
| Gain on disposal of investments                          | 207            | 100            |
| Gain on disposal of business asset                       | 521            | 1,090          |
| Other income                                             | 738            | 931            |
| <b>Other Income – operating segments</b>                 | <b>1,466</b>   | <b>2,121</b>   |
| Gain on disposal of subsidiaries and associates          | 1,306          | 850            |
| Gain on lease variation                                  | 165            | –              |
| Gain on write back of contingent purchase consideration  | 600            | –              |
| <b>Other income – not included in operating segments</b> | <b>2,071</b>   | <b>850</b>     |
| <b>Total Other Income</b>                                | <b>3,537</b>   | <b>2,971</b>   |

### Other income

Included in “Other income – not included in operating segments” in the current period are gain on contingent consideration totalling \$0.6 million and gain on disposal of WSC Group – Aust Pty Ltd associate investment of \$1.3 million. Total gain on contingent & deferred consideration included in Consolidated Statement of Profit or Loss is \$1.0 million of which \$0.4 million is included in “Other income – operating segments” in the table above.

## 2.2 Revenue from contracts with customers

|                                                    | 2026<br>\$'000 | 2025<br>\$'000 |
|----------------------------------------------------|----------------|----------------|
| <b>Equity Partnerships</b>                         |                |                |
| Accounting services revenue                        | 67,876         | 53,087         |
| Financial planning revenue                         | 16,790         | 15,504         |
| Other operating revenue                            | 2,450          | 2,227          |
| <b>Total Equity Partnerships revenue</b>           | <b>87,116</b>  | <b>70,818</b>  |
| <b>Wealth</b>                                      |                |                |
| Wealth revenue                                     | 18,498         | 18,243         |
| Investment management fee revenue                  | 12,056         | 9,313          |
| Other operating revenue                            | 15,240         | 14,697         |
| <b>Total Wealth revenue</b>                        | <b>45,794</b>  | <b>42,253</b>  |
| <b>Services</b>                                    |                |                |
| Actuarial certificates                             | 5,338          | 5,195          |
| Subscriptions                                      | 7,135          | 7,045          |
| Training                                           | 9,956          | 8,542          |
| Other operating revenue                            | 10,564         | 9,714          |
| <b>Total Services revenue</b>                      | <b>32,993</b>  | <b>30,496</b>  |
| <b>Total Revenue from contracts with customers</b> | <b>165,903</b> | <b>143,567</b> |
| <b>Timing of revenue recognition</b>               |                |                |
| Transferred at a point in time                     | 33,292         | 20,673         |
| Transferred over time                              | 132,611        | 122,894        |
|                                                    | <b>165,903</b> | <b>143,567</b> |

## Material accounting policy information

### Revenue recognition

To determine whether to recognise revenue, the Group follows a five-step process:

1. Identifying the contract with a customer;
2. Identifying the performance obligations;
3. Determining the transaction price;
4. Allocating the transaction price to the performance obligations; and
5. Recognising revenue when / as performance obligation(s) are satisfied.

The Group regularly enters into transactions involving a range of the company's products and services, for accounting, financial planning, wealth and services. In all cases, the total fee charged for an engagement is allocated amongst the various performance obligations based on their relative stand-alone fees. The fee charged for an engagement excludes any amounts collected on behalf of third parties. Revenue is recognised either at a point in time or over time, when (or as) the Group satisfies performance obligations by transferring the promised services to its customers.

### Performance obligations for accounting, financial planning, wealth and services revenue

The Group's contracts comprise performance obligations around completing client deliverables in line with engagement letter terms (based on the agreed billing method, standard of work and timeline). Under AASB 15, the Group must evaluate the separability of the promised services based on whether they are 'distinct'. A promised service is 'distinct' if both:

- the customer benefits from the item either on its own or together with other readily available resources; and
- it is 'separately identifiable' (i.e. the Group does not provide a significant service integrating, modifying or customising it).

All revenue is stated net of the amount of goods and services tax (GST).

## Equity Partnerships segment revenue policy

### (i) Accounting services revenue

Accounting services revenue includes fees generated by Count firms from services provided to clients.

Accounting services revenue is recognised over a period of time. Accounting revenue from the provision of accounting services is recognised on an accrual basis in the period in which the service is provided, based on time spent and performance obligations satisfied. Any amounts unbilled at the end of the reporting period are presented in the Consolidated Statement of Financial Position as contract assets. Recognition is in accordance with the terms of the client services agreement or engagement letter, adjusted for any time that may not be recoverable with reference to the professional hours incurred. Client engagement letter gives an enforceable right to payment for performance completed to date, including a reasonable margin if the contract is terminated by the customer for reasons other than Count's failure to perform as promised.

### (ii) Financial planning revenue

Financial planning revenue includes fees for advice generated by Count firms from financial planning services provided to clients. Revenues also include permitted insurance commissions and in some instances may include loan commissions.

Financial planning revenue is recognised at a point in time. Financial planning revenue from the provision of permitted insurance and loan commission is recognised at a point in time in the period in which the service is provided.

### (iii) Other operating revenue

Other operating revenue includes fees received where the Company acts in the capacity of an agent rather than principal through facilitation of software licences and information technology equipment.

Dividends received from associates are accounted for in accordance with the equity method of accounting. Other operating revenue is recognised when the right to receive payment is established.

Interest revenue is recognised when there is control of the right to receive the interest payment.



## Wealth segment revenue policy

Wealth revenue includes revenue generated from services performed by authorised representatives of Count Financial Limited (Count AFSL), GPS Wealth Ltd (GPS), Merit Wealth Pty Ltd (Merit), DWA Managed Accounts Pty Ltd (CARE) and Paragem Pty Limited (Paragem) (all AFSL holders). The AFSLs are considered to be acting as an agent under the requirements of AASB 15 for revenue generated from Commissions, as responsibility for the delivery of underlying services rests with the authorised representatives.

Commissions are deducted from the gross number to obtain the reported net revenue figure as disclosed in the Consolidated Statement of Profit or Loss and Other Comprehensive Income. The AFSLs are considered to be acting as a principal under the requirements of AASB 15 for revenue generated from Fees and other related costs.

Wealth revenue is measured at the fair value of the consideration received or receivable.

Wealth revenue is recognised when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Group, and specific criteria have been met for each of the Group's activities as described below.

## Wealth revenue

### (i) Advice fee income

Advice fees are received from end customers for advice services which are available to a client. The performance obligation is to provide advice services to the customer throughout the period, as well as the continuous administration and maintenance of the end customers' portfolios. Income is recognised on an annual basis in accordance with rates specified in agreements with Corporate authorised representatives and product providers. These fees are recognised and charged over the period of the service.

### (ii) Adviser fees

Adviser fees are received from financial advisers for financial advice licensee services which are provided on an ongoing basis. The performance obligation is to provide advisers with an authority to trade, to provide training services and financial advice support. Income is recognised over time in accordance with rates specified in agreements with advisers.

## Investment management fee revenue

Investment management fee revenue are received from end customers for providing investment management services. The revenue is calculated as a percentage of funds under management balance and is recognised over time as the underlying services are provided.

## Other operating revenue

Other operating revenue mainly comprises of education partner fees, insurance commission and conference fees. Revenue for education partner fees is recognised over a period of time as the underlying services are delivered, whilst revenue for conference fees is recognised at a point in time when the event occurs.

Insurance commission income is recognised when a customer has been successfully referred into an insurance policy.

The net present value of future insurance commissions is recognised at the start of a contract when the performance obligation has been met, typically when a customer is introduced to a new product.

For investment referral services, the Group is unable to forecast the insurance commission revenue in line with the highly probable test in AASB 15. Therefore insurance commission revenue on investment referral balances are recognised when received or paid.

## Services segment revenue policy

Services revenue includes fees generated by Count services divisions through outsourcing for the provision of actuarial certificates, consulting, IT services, training and membership subscription to help desk and support services.

### (i) Actuarial certificates revenue

Revenue related to the provision of s390 and death benefit actuarial certificates to clients is recognised at a point in time when the certificates are issued to the client and the performance obligation is met.

### (ii) Training revenue

Training revenue is derived via face-to-face training, webinar and other online formats. In all cases, training revenue is recognised at a point in time when the training program is delivered to the customer.

### (iii) Membership subscription revenue

Membership subscription to accounting solutions help desk and practice support services is recognised over time on a monthly basis in line with the provision of access to the support services.

### (iv) Outsourcing revenue

Revenue related to outsourced staff is recognised over time on a monthly basis when the provision of offshore staff services is delivered to the customer.

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

## 2.3 Expenses

### Direct costs

|                                               | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------------|----------------|----------------|
| Direct salaries and employee benefits expense | 43,345         | 38,656         |
| Superannuation                                | 4,869          | 4,021          |
| Other direct costs                            | 16,276         | 15,870         |
|                                               | <b>64,490</b>  | <b>58,547</b>  |

### Administrative and other operating expenses

|                                         | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------|----------------|----------------|
| Acquisition and other professional fees | 2,179          | 2,174          |
| Administration and office expenses      | 9,983          | 8,921          |
| Technology expenses                     | 7,313          | 6,812          |
| Share based payment expenses            | 1,590          | 1,502          |
| Depreciation expenses                   | 4,569          | 4,788          |
| Amortisation expenses                   | 6,254          | 5,923          |
| Other                                   | 4,431          | 3,530          |
|                                         | <b>36,319</b>  | <b>33,650</b>  |

## 2.4 Taxation

### Income tax expense

|                                                                  | 2026<br>\$'000 | 2025<br>\$'000 |
|------------------------------------------------------------------|----------------|----------------|
| <b>Income tax expense</b>                                        |                |                |
| Current tax                                                      | 4,964          | 2,993          |
| Deferred tax – origination and reversal of temporary differences | 1,016          | 70             |
| (Over) / under provision / adjustments in prior years            | (91)           | 437            |
| Aggregate income tax expense                                     | <b>5,889</b>   | <b>3,500</b>   |
| <b>Income tax expense is attributable to:</b>                    |                |                |
| Profit from continuing operations                                | <b>5,889</b>   | <b>3,500</b>   |
| <b>Deferred tax included in income tax expense comprises:</b>    |                |                |
| Increase in deferred tax assets                                  | (6,385)        | (43,361)       |
| Increase in deferred tax liabilities                             | 7,401          | 43,431         |
| Deferred tax – origination and reversal of temporary differences | <b>1,016</b>   | <b>70</b>      |

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

|                                                                                     | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------------------------------------------------------------------|----------------|----------------|
| <b>Numerical reconciliation of income tax expense and tax at the statutory rate</b> |                |                |
| Profit before income tax                                                            | 24,771         | 14,806         |
| Tax at the statutory tax rate of 30%                                                | 7,431          | 4,442          |
|                                                                                     |                |                |
|                                                                                     | 2026<br>\$'000 | 2025<br>\$'000 |
| Tax at the statutory tax rate of 30%                                                | 7,431          | 4,442          |
| Share of equity accounted investments                                               | (1,353)        | (1,299)        |
| Non-deductible expenses                                                             | 765            | 575            |
| Tax effect of capital loss on disposal of subsidiary                                | (82)           | –              |
| Gain on disposal of investment in associates / subsidiaries                         | (610)          | (573)          |
| Gain on contingent consideration                                                    | (297)          | (230)          |
| Non-deductible depreciation and amortisation                                        | 138            | 95             |
| Other items                                                                         | (12)           | 53             |
|                                                                                     | 5,980          | 3,063          |
| Under / (over) provision in prior years                                             | (91)           | 437            |
| Income tax expense                                                                  | 5,889          | 3,500          |

**Deferred tax assets**

|                                                                     | 2026<br>\$'000 | 2025<br>\$'000 |
|---------------------------------------------------------------------|----------------|----------------|
| <b>The balance comprises temporary differences attributable to:</b> |                |                |
| Employee liabilities (annual leave and long service leave)          | 5,017          | 3,063          |
| Allowance for expected credit losses – trade receivables            | 299            | 290            |
| Accruals                                                            | 3,875          | 3,239          |
| Contract liability – accrued insurance commission expense           | 64,293         | 55,783         |
| Tax losses                                                          | 808            | 5,615          |
| Lease liabilities                                                   | 5,389          | 5,235          |
| Depreciation                                                        | 93             | 80             |
| Capital losses                                                      | 1,154          | 1,072          |
| Other                                                               | 1,740          | 1,005          |
| Total deferred tax assets                                           | 82,668         | 75,382         |
| Set-off of deferred tax liabilities pursuant to set-off provisions  | (82,668)       | (75,382)       |
| <b>Net deferred tax assets</b>                                      | –              | –              |

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

**Movements in deferred tax assets**

|                                                                 | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------------------------------|----------------|----------------|
| Opening balance                                                 | 75,382         | 31,695         |
| Charged to income tax expense                                   | 6,385          | 43,350         |
| Charged directly to equity                                      | 440            | –              |
| Deferred tax balances on acquisition / (disposal) of subsidiary | 576            | 337            |
| Other                                                           | (115)          | –              |
| <b>Net deferred tax assets</b>                                  | <b>82,668</b>  | <b>75,382</b>  |

**Deferred tax liabilities**

|                                                                     | 2026<br>\$'000 | 2025<br>\$'000 |
|---------------------------------------------------------------------|----------------|----------------|
| <b>The balance comprises temporary differences attributable to:</b> |                |                |
| Work in progress                                                    | 1,800          | 1,835          |
| Prepaid expenses                                                    | 28             | 22             |
| Fair valued intangible assets                                       | 13,157         | 11,577         |
| Right-of-use assets                                                 | 4,747          | 4,547          |
| Contract asset – accrued insurance commission income                | 69,018         | 59,604         |
| Other                                                               | 275            | 260            |
| <b>Total deferred tax liabilities</b>                               | <b>89,025</b>  | <b>77,845</b>  |
| Set-off of deferred tax assets pursuant to set-off provisions       | (82,668)       | (75,382)       |
| <b>Net deferred tax liabilities</b>                                 | <b>6,357</b>   | <b>2,463</b>   |

**Movements in deferred tax liabilities**

|                                                          | Fair Valued<br>Intangible assets<br>\$'000 | Other<br>\$'000 | Total<br>\$'000 |
|----------------------------------------------------------|--------------------------------------------|-----------------|-----------------|
| <b>At 1 July 2024</b>                                    | 11,335                                     | 21,076          | 32,411          |
| Net deferred tax balance on acquisition of subsidiaries* | 2,024                                      | (21)            | 2,003           |
| Charged / (credited) to the income tax expense           | (1,782)                                    | 45,213          | 43,431          |
| <b>At 30 June 2025</b>                                   | 11,577                                     | 66,268          | 77,845          |
| <b>At 1 July 2025</b>                                    | 11,577                                     | 66,268          | 77,845          |
| Net deferred tax balance on acquisition of subsidiaries* | 2,890                                      | 966             | 3,856           |
| Charged / (credited) to the income tax expense           | (1,310)                                    | 8,711           | 7,401           |
| Other                                                    | –                                          | (77)            | (77)            |
| <b>At 30 June 2026</b>                                   | <b>13,157</b>                              | <b>75,868</b>   | <b>89,025</b>   |

\* Includes business assets acquired by member firms.

**AASB interpretation 23 uncertainty over income tax treatments (Interpretation 23)**

Interpretation 23 clarifies the application of the recognition and measurement criteria in AASB 112 Income Taxes where there is uncertainty over income tax treatments. It requires an assessment of each uncertain tax position to determine whether it is probable that a taxation authority will accept the position. Where it is not considered probable, the effect of the uncertainty will be reflected in determining the relevant taxable profit or loss, tax bases, unused tax credits or tax rates. The amount will be determined as either the single most likely amount or the sum of the probability weighted amounts in a range of possible outcomes, whichever better predicts the resolution of the uncertainty. The Group had no uncertain tax positions for the year ended 30 June 2026.



## Notes to the Consolidated Financial Statements For the Year Ended 30 June 2026

### Material accounting policy information

#### Income tax

The income tax expense or benefit for the period is the tax payable on that period's taxable income based on the applicable income tax rate for each jurisdiction, adjusted by the changes in deferred tax assets and liabilities attributable to temporary differences, unused tax losses and the adjustment recognised for prior periods, where applicable.

Deferred tax assets and liabilities are recognised for temporary differences at the tax rates expected to be applied when the assets are recovered, or liabilities are settled, based on those tax rates that are enacted or substantively enacted, except for:

- when the deferred income tax asset or liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting nor taxable profits; or
- when the taxable temporary difference is associated with interests in subsidiaries, associates or joint ventures, and the timing of the reversal can be controlled, and it is probable that the temporary difference will not reverse in the foreseeable future.

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.

#### Tax consolidation legislation

The parent and its 100% owned Australian subsidiaries formed an income tax consolidation group with effect from 5 November 2010. Subsidiaries joined the tax consolidation group from the date they became wholly owned. They would exit the tax consolidation group once they are less than 100% owned. The parent and the controlled entities in the tax consolidated group account for their own current and deferred tax amounts. These tax amounts are measured as if each entity in the tax consolidated group continues to be a stand-alone taxpayer.

Members of the Count tax consolidation group entered into a tax sharing and funding agreement. Under the terms of this agreement, each member in the tax consolidation group agreed to make a tax equivalent payment to the parent based on their current tax liability or current tax asset. Deferred taxes are recorded by members of the tax consolidation group in accordance with the principles of AASB 112 Income Taxes.

#### Current tax assets and liabilities

|                     | 2026<br>\$'000 | 2025<br>\$'000 |
|---------------------|----------------|----------------|
| Current tax payable | 2,628          | 1,722          |

### Critical accounting judgements, estimates and assumptions

#### Income taxes

The Group is subject to taxes in Australia. The application of tax law to the specific circumstances and transactions of the Consolidated entity requires the exercise of judgement by management. The tax treatments adopted by management in preparing the financial statements may be impacted by changes in legislation and interpretations or be subject to challenge by tax authorities.

#### Recognition of deferred tax assets on capital losses

Deferred tax assets are recognised for deductible temporary differences only if the Group considers it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Count has recognised a deferred tax asset on tax capital losses. Count plans to continue with the successful Equity Partnership model which is expected to result in transactions with firms in the segment over the next two to three years. A consequence of these transactions are likely to create taxable capital gains. The envisaged structure of most of the transactions, being share sale transactions, are subject to pre-defined financial hurdles being met by firms. Both the structure of the transactions and the potential increase in value in the firms are likely to give rise to taxable capital gains which the Group has concluded will result in the deferred tax assets being utilised in the foreseeable future.

Deferred tax assets has not been recognised in respect of carried forward capital losses of \$1,206,869 (2025: \$1,522,474).

In the current year, Count generated capital losses of \$272,683.

## 2.5 Earnings per share

|                                                                                           | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------------------------------------------------------------------------|----------------|----------------|
| <b>Earnings per share for profit</b>                                                      |                |                |
| Profit after income tax                                                                   | 18,882         | 11,306         |
| Non-controlling interest                                                                  | (3,698)        | (2,416)        |
| Profit after income tax attributable to the owners of Count Limited                       | 15,184         | 8,890          |
|                                                                                           |                |                |
|                                                                                           | 2026<br>Number | 2025<br>Number |
| Weighted average number of ordinary shares used in calculating basic earnings per share   | 177,435,647    | 166,398,927    |
| <b>Adjustments for calculation of diluted earnings per share</b>                          |                |                |
| Long-term incentive performance rights                                                    | 5,473,231      | 5,206,285      |
| Weighted average number of ordinary shares used in calculating diluted earnings per share | 182,908,878    | 171,605,212    |
|                                                                                           |                |                |
|                                                                                           | 2026<br>Cents  | 2025<br>Cents  |
| Basic earnings per share                                                                  | 8.56           | 5.34           |
| Diluted earnings per share                                                                | 8.30           | 5.18           |

## 2.6 Dividends

Dividends paid during the financial year were as follows:

|                                                                                       | 2026<br>\$'000 | 2025<br>\$'000 |
|---------------------------------------------------------------------------------------|----------------|----------------|
| <b>Dividends paid during the year</b>                                                 |                |                |
| 2.00 cents per share dividend paid in respect of the half year ended 31 December 2025 | 3,672          | –              |
| 2.75 cents per share dividend paid in respect of the year ended 30 June 2025          | 2,666          | –              |
| 1.75 cents per share dividend paid in respect of the half year ended 31 December 2024 | –              | 2,540          |
| 2.25 cents per share dividend paid in respect of the year ended 30 June 2024          | –              | 3,741          |
| <b>Total dividends paid during the year</b>                                           | 6,338          | 6,281          |

## Franking credits

|                                                                                      | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------------------------------------------------------|----------------|----------------|
| Franking credits available for subsequent financial years based on a tax rate of 30% | 20,022         | 20,355         |

The above amounts represent the balance of the franking account as at the end of the financial year, adjusted for:

- franking credits that will arise from the payment of the amount of the provision for income tax at the reporting date;
- franking debits that will arise from the payment of dividends recognised as a liability at the reporting date; and
- franking credits that will arise from the receipt of dividends recognised as receivables at the reporting date.

### 3 Working capital

#### 3.1 Cash and cash equivalents

|                                                                                                                                                                 | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------|
| <b>Current assets</b>                                                                                                                                           |                |                |
| Cash at bank                                                                                                                                                    | 63,929         | 23,226         |
| <b>Reconciliation to cash and cash equivalents at the end of the financial year</b>                                                                             |                |                |
| The above figures are reconciled to cash and cash equivalents at the end of the financial year as shown in the Consolidated Statement of Cash Flows as follows: |                |                |
| Balance as per Consolidated Statement of Cash Flows                                                                                                             | 63,929         | 23,226         |

Cash and cash equivalents comprise of cash on hand, demand deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the Consolidated Statement of Financial Position.

#### Risk exposure

The Group's exposure to interest rate risk is discussed in note 6.5. The maximum exposure to credit risk at the end of each reporting period is the carrying amount of cash and cash equivalents mentioned above.

#### Reconciliation of profit after income tax to net cash from operating activities

|                                                     | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------------------|----------------|----------------|
| <b>Profit after income tax expense for the year</b> | 18,882         | 11,306         |
| <i>Adjustments for :</i>                            |                |                |
| Depreciation and amortisation                       | 10,822         | 10,711         |
| Share-based payments                                | 1,590          | 1,502          |
| Impairment of receivables                           | 219            | 481            |
| Other non-cash gains in other income                | (392)          | (319)          |
| Net (gain) on deferred and contingent consideration | (1,041)        | (712)          |
| (Gain) / loss on disposal of subsidiary             | (1,306)        | (850)          |
| (Gain) / loss on disposal of non-current assets     | (521)          | (1,090)        |
| Loss on disposal of property, plant and equipment   | 197            | –              |
| Share of associate net profit                       | (4,511)        | (4,330)        |
| Dividends received from associates                  | 3,656          | 3,621          |
| Notional interest on lease liabilities              | 1,005          | 932            |
| Notional interest on deferred cash consideration    | 259            | 85             |
| (Increase) in trade and other receivables           | (595)          | (3,649)        |
| (Decrease) in contract assets and liabilities       | (28)           | (73)           |
| Increase in trade and other payables                | 1,000          | 617            |
| Increase / (decrease) in current tax liability      | 625            | 334            |
| Increase / (decrease) in deferred tax liability     | (298)          | 1,747          |
| Increase / (decrease) in employee benefits          | 1,578          | 1,754          |
| <b>Net cash from operating activities</b>           | 31,141         | 22,067         |

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

### 3.2 Trade and other receivables

|                                            | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------------|----------------|----------------|
| <b>Current assets</b>                      |                |                |
| Trade receivables                          | 11,489         | 11,682         |
| Less: Allowance for expected credit losses | (998)          | (976)          |
|                                            | 10,491         | 10,706         |
| Other receivables                          | 429            | 513            |
| Prepayments                                | 5,308          | 5,242          |
| AFSL adviser revenue receivable            | 33,455         | 31,762         |
| <b>Total current assets</b>                | <b>49,683</b>  | <b>48,223</b>  |
|                                            |                |                |
|                                            | 2026<br>\$'000 | 2025<br>\$'000 |
| <b>Non-current assets</b>                  |                |                |
| Deferred cash consideration receivable     | -              | 33             |
| <b>Total non-current assets</b>            | <b>-</b>       | <b>33</b>      |

#### Ageing analysis of trade receivables

As at 30 June, the ageing analysis of receivables is as follows and represents both current and overdue but not impaired receivables:

|               | 2026                        |                                                | 2025                        |                                                |
|---------------|-----------------------------|------------------------------------------------|-----------------------------|------------------------------------------------|
|               | Trade receivables<br>\$'000 | Allowance for expected credit losses<br>\$'000 | Trade receivables<br>\$'000 | Allowance for expected credit losses<br>\$'000 |
| Current       | 7,365                       | (75)                                           | 6,770                       | (1)                                            |
| 1 to 3 months | 1,796                       | (8)                                            | 2,343                       | (34)                                           |
| 3 to 6 months | 1,120                       | (44)                                           | 774                         | (99)                                           |
| Over 6 months | 1,208                       | (871)                                          | 1,795                       | (842)                                          |
|               | 11,489                      | (998)                                          | 11,682                      | (976)                                          |

Trade receivables are non-interest bearing and are generally on 7, 15 or 30-day terms. Allowance for expected losses is based on the lifetime expected credit loss and Group policies, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. These amounts have been included on the face of the Consolidated Statement of Profit or Loss and Other Comprehensive Income.

Movements in the allowance for expected credit losses are as follows:

|                                                          | 2026<br>\$'000 | 2025<br>\$'000 |
|----------------------------------------------------------|----------------|----------------|
| Opening balance                                          | (976)          | (500)          |
| Additional provisions recognised                         | (226)          | (635)          |
| Receivables written off during the year as uncollectable | 204            | 159            |
|                                                          | (998)          | (976)          |

The creation and release of the allowance for expected credit losses has been included in Other operating expenses. Amounts charged to the allowance account are generally written off when there is no expectation of recovery.

The maximum exposure to credit risk at reporting date is the carrying amount of each class of receivables mentioned above. Refer to note 6.5 for more information on the risk management policy of the Group.

## Material accounting policy information

### Trade receivables

Trade receivables are initially recognised at their fair value and subsequently measured at amortised cost using the effective interest method, less allowance for expected losses.

Recoverability of trade receivables is reviewed on an ongoing basis. Trade receivable balances which are known to be uncollectable are written off by reducing the carrying amount directly. An allowance for expected losses on trade receivables is raised by applying a rate based on historic collection rates for overdue balances, which are reassessed each year, and adjusted specific debtors where management is aware of specific conditions which affect the likely recovery of outstanding balances. The loss allowance is the amount equal to the expected lifetime credit losses.

## Critical accounting judgements, estimates and assumptions

### Allowance for expected losses of receivables

The allowance for expected losses of receivables assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. Outstanding debts that are deemed to be uncollectable are written off when identified.

Historical experience, information of the Group's client base and available forward-looking information are considered when determining the allowance for expected credit losses. The allowance for expected credit loss of receivables includes assumptions about risk of default and expected loss rates, management judgement is applied determining these rates.

## 3.3 Contract assets and liabilities

### Contract assets

|                                                         | 2026<br>\$'000 | 2025<br>\$'000 |
|---------------------------------------------------------|----------------|----------------|
| <b>Current assets</b>                                   |                |                |
| Contract assets                                         | 6,376          | 6,289          |
| Allowance for expected credit losses of contract assets | (375)          | (171)          |
| Ongoing insurance commission receivable                 | 51,661         | 48,095         |
| Loss allowance on insurance commission receivable       | (28)           | (29)           |
|                                                         | <b>57,634</b>  | <b>54,184</b>  |
|                                                         |                |                |
|                                                         | 2026<br>\$'000 | 2025<br>\$'000 |
| <b>Non-current assets</b>                               |                |                |
| Ongoing insurance commission receivable                 | 166,633        | 142,013        |
| Loss allowance on insurance commission receivable       | (38)           | (38)           |
|                                                         | <b>166,595</b> | <b>141,975</b> |

### Contract assets

Contract assets represents costs incurred and profit recognised on client assignments and services that are in progress and have not yet been invoiced at reporting date. Contract assets are valued at net realisable value after providing for any expected credit losses. Contract assets are recognised in the Consolidated Statement of Financial Position and the movement recognised in the Consolidated Statement of Profit or Loss and Other Comprehensive Income.

### Ongoing insurance commission receivable

Contract assets have been raised to reflect the recognition of ongoing permitted insurance commissions receivable across various commission arrangements. This reflects the upfront recognition of ongoing insurance commission income when a performance obligation has been met, e.g. a new customer is introduced to a product.

The amount of ongoing permitted insurance commission revenue and the associated expenses paid to aligned advisers is dependent on assumptions about the term of the underlying insurance policies generating the commission. The Group has recognised the net present value of expected future risk insurance commission income. Included in the recognition of the income are assumptions around the remaining life of the product and the likely run off of products over time. Ongoing insurance commission income, present valued, is only recognised to the extent that it is highly probable and on the basis that it is not expected to reverse in future periods.



Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

**Ageing of contract assets**

As at 30 June, the ageing of the contract assets is as follows:

|               | 2026                      |                                | 2025                      |                                |
|---------------|---------------------------|--------------------------------|---------------------------|--------------------------------|
|               | Contract assets<br>\$'000 | Expected credit loss<br>\$'000 | Contract assets<br>\$'000 | Expected credit loss<br>\$'000 |
| Current       | 2,782                     | (28)                           | 2,548                     | (18)                           |
| 1 to 3 months | 1,547                     | (34)                           | 1,993                     | (27)                           |
| 3 to 6 months | 1,017                     | (32)                           | 745                       | (18)                           |
| over 6 months | 1,030                     | (281)                          | 1,003                     | (108)                          |
|               | 6,376                     | (375)                          | 6,289                     | (171)                          |

**Movement in allowance of credit losses**

|                                                 | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------------------------------|----------------|----------------|
| At 1 July                                       | (200)          | (76)           |
| Changes in allowance for expected credit losses | (203)          | (124)          |
|                                                 | (403)          | (200)          |

The maximum exposure to credit risk at reporting date is the carrying amount of each class of receivables mentioned above. Refer to note 6.5 for more information on the risk management policy of the Group.

|                                                                   | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------------------------------------------------|----------------|----------------|
| <b>Ongoing insurance commission receivable balance at 1 July</b>  | 190,042        | 191,428        |
| Amount recognised in revenue from contracts with customers        | 83,910         | 52,528         |
| Receipt of ongoing insurance commission                           | (55,724)       | (53,914)       |
| <b>Ongoing insurance commission receivable balance at 30 June</b> | 218,228        | 190,042        |

**Contract liabilities**

|                                      | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------|----------------|----------------|
| <b>Current liabilities</b>           |                |                |
| Unearned revenue                     | 3,689          | 4,221          |
| Ongoing insurance commission payable | 50,742         | 47,094         |
|                                      | 54,431         | 51,315         |
| <b>Non-current liabilities</b>       |                |                |
| Ongoing insurance commission         | 163,567        | 138,904        |

**Unearned revenue**

Unearned revenue represents the Group's obligation to transfer goods or services to a customer and is recognised when a customer pays consideration before the Group has transferred the goods or services to the customer.

**Ongoing insurance commission payable**

Contract liabilities have been raised to reflect the recognition of ongoing insurance commissions payable across various commission arrangements. This reflects the recognition of certain future insurance commission expenses when a performance obligation has been met, e.g. a new customer is introduced to a product. The expense and contract liability are calculated based upon the estimated payout to aligned advisers.

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

|                                                                | 2026<br>\$'000  | 2025<br>\$'000 |
|----------------------------------------------------------------|-----------------|----------------|
| <b>Ongoing insurance commission payable balance at 1 July</b>  | <b>185,930</b>  | 187,375        |
| Amount recognised in revenue from contracts with customers     | <b>83,220</b>   | 51,643         |
| Payment of ongoing insurance commission                        | <b>(54,907)</b> | (53,088)       |
| <b>Ongoing insurance commission payable balance at 30 June</b> | <b>214,243</b>  | 185,930        |

|                                                       | 2026<br>\$'000  | 2025<br>\$'000 |
|-------------------------------------------------------|-----------------|----------------|
| <b>Movement in unearned revenue</b>                   |                 |                |
| Opening balance                                       | <b>4,221</b>    | 2,917          |
| Disposed during the year                              | <b>(9)</b>      | (111)          |
| Payments received in advance                          | <b>16,626</b>   | 13,452         |
| Transfer to revenue – included in the opening balance | <b>(4,213)</b>  | (2,754)        |
| Transfer to revenue – other balances                  | <b>(12,936)</b> | (9,283)        |
| <b>Closing balance</b>                                | <b>3,689</b>    | 4,221          |

#### Allowance for expected credit losses

The allowance for expected credit losses assessment requires a degree of estimation and judgement. It is based on the lifetime expected credit loss, grouped based on days overdue, and makes assumptions to allocate an overall expected credit loss rate for each group. Contract assets where amounts are in excess of net recoverable value are written off when identified. Historical experience, information of the Group's client base and available forward-looking information are considered when determining the allowance for expected credit losses. The allowance for expected credit loss of receivables includes assumptions about risk of default and expected loss rates, management judgement is applied in determining these rates.

#### Ongoing insurance commission

The key assumptions underlying the ongoing insurance commission liability are the remaining life of the insurance products, the likely run off of products over time and the adviser payout ratio.

It has been estimated that the insurance policies have a remaining average life of five years. Based on historical experience, it is assumed that 5.7% (2025: 10%) of Count AFSL policies, 7.9% (2025: 10%) of GPS policies, and 6.6% (2025: 10%) of Paragem policies are cancelled at the end of each year. These assumptions are subject to change and will be reviewed periodically based on the actual experience of the insurance arrangements over time.

In respect of the adviser payout ratio, it has been estimated that 96% (2025: 95%) of ongoing insurance commission is paid to aligned advisers in Count AFSL and 97% (2025: 96%) of ongoing insurance commission is paid to advisers in GPS. This is estimated to be 100% (2025: 100%) for Paragem. This is subject to change if the adviser pricing changes or if the average payout ratio changes across the portfolio; this may occur given the tiered pricing model applicable to aligned advisers.

### 3.4 Trade and other payables

|                                      | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------|----------------|----------------|
| <b>Current liabilities</b>           |                |                |
| Trade payables                       | <b>2,951</b>   | 3,850          |
| Other payables                       | <b>93</b>      | 48             |
| AFSL adviser payables                | <b>35,943</b>  | 34,514         |
| GST payable                          | <b>2,512</b>   | 1,787          |
| Sundry payables and accrued expenses | <b>4,631</b>   | 4,995          |
|                                      | <b>46,130</b>  | 45,194         |

Refer to note 6.5 for further information on financial instruments risk.

### 3.5 Provisions

#### Provisions

|                                        | 2026<br>\$'000 | 2025<br>\$'000 |
|----------------------------------------|----------------|----------------|
| <b>Current liabilities</b>             |                |                |
| Employee benefits – annual leave       | 4,350          | 3,922          |
| Employee benefits – long service leave | 4,903          | 4,264          |
| Bonus provision                        | 5,111          | 3,858          |
| Other                                  | 385            | 665            |
|                                        | <b>14,749</b>  | <b>12,709</b>  |
|                                        |                |                |
|                                        | 2026<br>\$'000 | 2025<br>\$'000 |
| <b>Non-current liabilities</b>         |                |                |
| Employee benefits – long service leave | 1,669          | 1,586          |
| Lease make good                        | 376            | 411            |
|                                        | <b>2,045</b>   | <b>1,997</b>   |

#### Provisions

Provisions are recognised when the economic entity has a legal, equitable or constructive obligation to make a future sacrifice of economic benefits to other entities as a result of past transactions or other past events. It is probable that a future sacrifice of economic benefits will be required, and a reliable estimate can be made of the amount of the obligation.

#### Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled within 12 months after the end of the period in which the employees render the related service, are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. All short-term employee benefit obligations are presented as payables and as provisions.

#### Long-term obligations

The liability for long service leave not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service, is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period of high-quality corporate bonds with terms and currencies that match, as closely as possible, the estimated future cash outflows. Remeasurements as a result of experience, adjustments and changes in actuarial assumptions are recognised in the Consolidated Statement of Profit or Loss and Other Comprehensive Income.

The obligations are presented as current liabilities in the Consolidated Statement of Financial Position if the entity does not have an unconditional right to defer settlement for at least 12 months after the reporting period, regardless of when the actual settlement is expected to occur.

### 3.6 Other liabilities

|                                | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------|----------------|----------------|
| <b>Current liabilities</b>     |                |                |
| Contingent consideration       | 3,536          | 3,633          |
| Deferred consideration         | 170            | 216            |
|                                | <b>3,706</b>   | <b>3,849</b>   |
|                                |                |                |
|                                | 2026<br>\$'000 | 2025<br>\$'000 |
| <b>Non-current liabilities</b> |                |                |
| Contingent consideration       | 520            | 891            |
| Deferred consideration         | –              | 160            |
|                                | <b>520</b>     | <b>1,051</b>   |

#### Movements in deferred and contingent consideration and other liabilities

|                                                                 | 2026<br>\$'000 |
|-----------------------------------------------------------------|----------------|
| <b>Current</b>                                                  |                |
| At 1 July 2025                                                  | 3,849          |
| Arising during the year                                         | 2,429          |
| Payments made during the year                                   | (2,582)        |
| Net gain on deferred and contingent consideration               | (1,041)        |
| Transfer from non-current deferred and contingent consideration | 1,051          |
| <b>Total current</b>                                            | <b>3,706</b>   |
|                                                                 |                |
|                                                                 | 2026<br>\$'000 |
| <b>Non-current</b>                                              |                |
| At 1 July 2025                                                  | 1,051          |
| Arising during the year                                         | 520            |
| Transfer to current deferred and contingent consideration       | (1,051)        |
| <b>Total non-current</b>                                        | <b>520</b>     |
| <b>Total</b>                                                    | <b>4,226</b>   |

#### Contingent consideration

Some acquisitions involve the payment of contingent consideration to vendors. This consideration is determined based on a multiple of actual earnings over a fixed period and is dependent on revenue or client retention. Consideration payable to the vendors in relation to acquisitions is recognised at fair value based on estimated financial performance over the applicable future financial years and the assessment of whether this estimated performance will meet thresholds for consideration to be paid. Subsequent changes in the fair value of the contingent consideration is recognised in the Consolidated Statement of Profit or Loss and Other Comprehensive Income. The component of deferred consideration not expected to be settled within 12 months after the end of the reporting period is measured as the present value of expected future payments to be made in respect of this contingent consideration, using a risk adjusted discount rate.

## 4 Capital investments

### 4.1 Intangibles

#### Reconciliations

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

|                                                      | Goodwill<br>\$'000 | Acquired client<br>relationship /<br>Adviser networks<br>\$'000 | Brand<br>\$'000 | IT Software /<br>Other<br>\$'000 | Total<br>\$'000 |
|------------------------------------------------------|--------------------|-----------------------------------------------------------------|-----------------|----------------------------------|-----------------|
| <b>Balance at 1 July 2024</b>                        | 79,073             | 39,037                                                          | 1,917           | 987                              | 121,014         |
| Additions                                            | –                  | –                                                               | –               | 67                               | 67              |
| Disposals                                            | –                  | (55)                                                            | –               | (28)                             | (83)            |
| Additions through business combinations <sup>1</sup> | 11,519             | 6,423                                                           | –               | 32                               | 17,974          |
| Disposals through disposals of subsidiaries          | (2,214)            | –                                                               | –               | (18)                             | (2,232)         |
| Amortisation expense                                 | –                  | (5,006)                                                         | (92)            | (813)                            | (5,911)         |
| <b>Balance at 30 June 2025</b>                       | <b>88,378</b>      | <b>40,399</b>                                                   | <b>1,825</b>    | <b>227</b>                       | <b>130,829</b>  |
| Additions                                            | –                  | –                                                               | –               | 48                               | 48              |
| Disposals                                            | (87)               | (15)                                                            | –               | –                                | (102)           |
| Additions through business combinations              | 11,580             | 9,166                                                           | –               | –                                | 20,746          |
| Disposals through disposal of subsidiaries           | (979)              | –                                                               | –               | –                                | (979)           |
| Changes during the measurement period <sup>1</sup>   | (917)              | 1,872                                                           | –               | –                                | 955             |
| Amortisation expense                                 | –                  | (6,034)                                                         | (91)            | (129)                            | (6,254)         |
| <b>Balance at 30 June 2026</b>                       | <b>97,975</b>      | <b>45,388</b>                                                   | <b>1,734</b>    | <b>146</b>                       | <b>145,243</b>  |

|                                         | Goodwill<br>\$'000 | Acquired client<br>relationship /<br>Adviser networks<br>\$'000 | Brand<br>\$'000 | IT Software /<br>Other<br>\$'000 | Total<br>\$'000 |
|-----------------------------------------|--------------------|-----------------------------------------------------------------|-----------------|----------------------------------|-----------------|
| <b>At 30 June 2025</b>                  |                    |                                                                 |                 |                                  |                 |
| Cost                                    | 99,386             | 72,218                                                          | 2,285           | 2,956                            | 176,845         |
| Accumulated amortisation and impairment | (11,008)           | (31,819)                                                        | (460)           | (2,729)                          | (46,016)        |
| Net book value                          | 88,378             | 40,399                                                          | 1,825           | 227                              | 130,829         |
| <b>At 30 June 2026</b>                  |                    |                                                                 |                 |                                  |                 |
| Cost                                    | 108,983            | 79,424                                                          | 2,285           | 2,876                            | 193,568         |
| Accumulated amortisation and impairment | (11,008)           | (34,036)                                                        | (551)           | (2,730)                          | (48,325)        |
| Net book value                          | 97,975             | 45,388                                                          | 1,734           | 146                              | 145,243         |

<sup>1</sup> Relates to changes to initial acquisition accounting entries for Count Adelaide acquisition. Please refer note 5.1 – Business Combinations for further details.

#### Allocation of goodwill to CGUs and groups of CGUs

Goodwill acquired through business combinations has been allocated to and is tested at the level of the respective groups of CGUs, for impairment testing. A CGU is the smallest group of assets that independently generates cash flow and whose cash flow is largely independent of the cash flows generated by other assets.

Goodwill is monitored by management in line with its operating segments except for any business which is still subject to an earnout, which is monitored separately. This represents the lowest level within the Group at which the goodwill is monitored for internal management purposes.

In the current financial year, the businesses monitored separately include Solutions Centric Pty Ltd (Solutions Centric).



## Notes to the Consolidated Financial Statements For the Year Ended 30 June 2026

For the purpose of annual impairment testing, goodwill is allocated to the following CGUs:

|                                                 | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------------------------------|----------------|----------------|
| <b>Significant grouped cash generating unit</b> |                |                |
| Equity Partnerships                             | 51,675         | 43,434         |
| Wealth                                          | 20,662         | 20,461         |
| Services                                        | 24,812         | 23,456         |
| Solutions Centric                               | 826            | 826            |
| AFSL Compliance                                 | –              | 201            |
|                                                 | <b>97,975</b>  | <b>88,378</b>  |

### Impairment of goodwill

At 30 June 2026 management performed impairment testing for each group of CGUs of Count. During the financial year ended 30 June 2026, no impairment expense was recognised.

### Key assumptions used for value in use calculations

Key assumptions for this value in use calculation at 30 June 2026 were:

- Revenue growth of 3% from year 2–5;
- Direct employment expense ratio 23% – 49%;
- Discount rate of either 16.4% or 19.3% (pre-tax); and
- The long-term growth rate (terminal rate) was estimated to be 2.5% p.a.

Revenue growth is based on the Board approved budgets for the next financial year as well as management assessment over the forecast period. Budget revenue for 2027 is based on historical growth rates and management expectations on market development. The average annual revenue growth thereafter is assumed to be maintained at 3% p.a. over the remaining forecast period for all CGUs.

Employment expense ratios are based on the Board approved budgets for the next financial year and management assessment over the forecast period. Direct employment expense ratio shows the employment cost as a percentage of net revenue. Operating expense ratios are based on the Board approved budgets for the next financial year and management assessment over the forecast period. The operating expense ratio shows the other operating costs as a percentage of net revenue, this is a key assumption for the Wealth CGU. This is assumed to be maintained between 23% and 49% over the forecast period of the CGUs. This is a key assumption for the Equity Partnerships, Services and Solutions Centric CGUs.

Discount rates represent the current market assessment of the risks specific to the CGU, considering the time value of money. The discount rate is calculated using the Weighted Average Cost of Capital (WACC) and considers both debt and equity.

The cost of equity is derived from the expected return on investment by the Group's investors. It incorporates a beta factor to reflect the specific risk associated with the industries in which the Group operates. The cost of debt is based on the interest-bearing borrowings the Group is obliged to service. Management utilised a pre-tax discount rate of 16.4% (2025: 19.3%) for the group of CGUs Equity Partnerships, Wealth and Services whilst a pre-tax discount rate of 19.3% (2025: 22.1%) for the Solutions Centric CGU.

It is assumed for the purpose of the analysis that the long-term growth rate (terminal rate) will equate to the long-term average growth rate of the national economy. Management estimate this to be 2.5% p.a. which is in line with the long-term expected Australian inflation rate. The sensitivity analysis concluded that changing this rate to reflect possible lower growth projections would not materially impact the valuations of the CGUs.

### Sensitivity to changes in assumptions

All CGU's are sensitivity tested, and that sensitivity testing on CGU's results in a recoverable amount exceeding carrying value in all instances. If all other things being equal, a reduction in the yearly revenue by 5%, an increase in the discount rate by 5% or a reduction in the long-term average growth rate to 1% all resulted in a recoverable amount greater than the carrying amount.

### Critical accounting judgements, estimates and assumptions

Intangible assets acquired as part of a business combination, other than goodwill, are initially measured at their fair value at the date of the acquisition. Intangible assets acquired separately are initially recognised at cost. Indefinite life intangible assets are not amortised and are subsequently measured at cost less any impairment. Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

#### Impairment of intangible assets

At each reporting date, the Group reviews the recoverable amount of its tangible and intangible assets to determine whether there is any indication that these assets may be impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or CGU to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a CGU. The Group value in use calculation uses cash flow projections from financial budgets approved by senior management covering a five-year period to assess the recoverable amount of the CGUs.

#### Goodwill

Goodwill arises on the acquisition of a business. Goodwill is not amortised. Instead, goodwill is tested annually for impairment, or more frequently if events or changes in circumstances indicate that it might be impaired, and is carried at cost less accumulated impairment losses. Impairment losses on goodwill are taken to profit or loss and are not subsequently reversed.

#### IT software

Costs incurred in developing products or systems and costs incurred in acquiring software and licenses that will contribute to future period financial benefits through revenue generation and / or cost reduction, are capitalised to software and systems.

Costs capitalised include external direct costs of materials and service and direct payroll and payroll related costs of employees' time spent on the project.

Significant costs associated with software are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of three to five years.

#### Acquired client relationships and Adviser networks

Acquired client relationships and adviser networks are intangible assets identified in the acquisition of businesses and represent that part of the purchase consideration that is attributable to and represented by the clients and customers with long-term relationships with the business being acquired. The useful life of these assets are 10 years and they are amortised and expensed using the straight-line method.

#### Brands

Brands are intangible assets identified in the acquisition of businesses and represent that part of the purchase consideration that is attributable to and represented by the value of the brand being acquired. They are amortised over 10 years and they are amortised and expensed using the straight-line method.

#### Other intangible assets

Other intangible assets acquired are recognised at cost at acquisition. Following initial recognition, they are carried at cost less any accumulated amortisation and accumulated impairment losses. These assets are amortised over the useful economic life and assessed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised in the Consolidated Statement of Profit or Loss and Other Comprehensive Income for the amount by which the asset's carrying amount exceeds its recoverable amount.

This is in accordance with the expected pattern of future benefits based on the net cash flows expected from those assets. The amortisation period and the amortisation method are reviewed at least annually as at 30 June to ensure the amortisation expense reflects the performance of the intangible asset.

## 4.2 Property, plant and equipment

### Reconciliations

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

|                                             | Office<br>equipment<br>\$'000 | Furniture,<br>fixtures and<br>fittings<br>\$'000 | Leasehold<br>improvements<br>\$'000 | Other<br>property,<br>plant and<br>equipment<br>\$'000 | Motor vehicle<br>\$'000 | Total<br>\$'000 |
|---------------------------------------------|-------------------------------|--------------------------------------------------|-------------------------------------|--------------------------------------------------------|-------------------------|-----------------|
| <b>Balance at 1 July 2024</b>               | 1,301                         | 689                                              | 1,257                               | 3                                                      | 20                      | 3,270           |
| Additions                                   | 400                           | 405                                              | 288                                 | 84                                                     | –                       | 1,177           |
| Additions through business combinations     | 89                            | 38                                               | 1                                   | 4                                                      | –                       | 132             |
| Disposals through disposals of subsidiaries | (27)                          | (18)                                             | (279)                               | –                                                      | –                       | (324)           |
| Disposals                                   | (71)                          | (5)                                              | (33)                                | –                                                      | –                       | (109)           |
| Depreciation expense                        | (401)                         | (175)                                            | (225)                               | (31)                                                   | (5)                     | (837)           |
| <b>Balance at 30 June 2025</b>              | <b>1,291</b>                  | <b>934</b>                                       | <b>1,009</b>                        | <b>60</b>                                              | <b>15</b>               | <b>3,309</b>    |
| Additions                                   | 338                           | 102                                              | 168                                 | 9                                                      | 14                      | 631             |
| Additions through business combinations     | 106                           | 8                                                | 146                                 | –                                                      | 17                      | 277             |
| Disposals through disposals of subsidiaries | (2)                           | (8)                                              | –                                   | –                                                      | –                       | (10)            |
| Disposals                                   | (9)                           | (27)                                             | (5)                                 | –                                                      | –                       | (41)            |
| Depreciation expense                        | (437)                         | (188)                                            | (223)                               | (7)                                                    | (7)                     | (862)           |
| <b>Balance at 30 June 2026</b>              | <b>1,287</b>                  | <b>821</b>                                       | <b>1,095</b>                        | <b>62</b>                                              | <b>39</b>               | <b>3,304</b>    |

|                                         | Office<br>equipment<br>\$'000 | Furniture,<br>fixtures and<br>fittings<br>\$'000 | Leasehold<br>improvements<br>\$'000 | Other<br>property,<br>plant and<br>equipment<br>\$'000 | Motor vehicle<br>\$'000 | Total<br>\$'000 |
|-----------------------------------------|-------------------------------|--------------------------------------------------|-------------------------------------|--------------------------------------------------------|-------------------------|-----------------|
| <b>At 30 June 2025</b>                  |                               |                                                  |                                     |                                                        |                         |                 |
| Cost                                    | 5,304                         | 2,861                                            | 3,222                               | 143                                                    | 69                      | 11,599          |
| Accumulated depreciation and impairment | (4,013)                       | (1,927)                                          | (2,213)                             | (83)                                                   | (54)                    | (8,290)         |
| Net book value                          | 1,291                         | 934                                              | 1,009                               | 60                                                     | 15                      | 3,309           |
| <b>At 30 June 2026</b>                  |                               |                                                  |                                     |                                                        |                         |                 |
| Cost                                    | 5,737                         | 2,936                                            | 3,531                               | 152                                                    | 100                     | 12,456          |
| Accumulated depreciation and impairment | (4,450)                       | (2,115)                                          | (2,436)                             | (90)                                                   | (61)                    | (9,152)         |
| Net book value                          | 1,287                         | 821                                              | 1,095                               | 62                                                     | 39                      | 3,304           |

### Material accounting policy information

Property, plant and equipment is stated at historical cost less accumulated depreciation and any impairment loss. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation is calculated using the straight-line method to allocate their cost, net of their residual values, over their estimated useful lives or, in the case of leasehold improvements and certain leased plant and equipment, the shorter lease term, as follows:

- Office equipment 4% – 20%
- Furniture, fixtures and fittings 8% – 37%
- Leasehold improvements over the estimated life of the asset or shorter of the lease term
- Make good over the estimated life of the lease
- Motor vehicle 20% – 25%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Consolidated Statement of Profit or Loss and Other Comprehensive Income.

## 4.3 Leases

### Right-of-use assets

#### The Group as a lessee

The Group considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

To apply this definition the Group assesses whether the contract meets three key criteria, which include:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Group;
- the Group has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract; and
- the Group has the right to direct the use of the identified asset throughout the period of use. The Group assesses whether it has the right to direct 'how and for what purpose' the asset is used throughout the period of use.

#### Measurement and recognition of leases as a lessee

At lease commencement date, the Group recognises a right-of-use asset and a lease liability on the Consolidated Statement of Financial Position. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Group, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Group depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Group also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Group measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Group's incremental borrowing rate.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit or loss if the right-of-use asset is already reduced to zero.

The Group has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

|                                 | 2026<br>\$'000 | 2025<br>\$'000 |
|---------------------------------|----------------|----------------|
| <b>Non-current assets</b>       |                |                |
| Premises – right-of-use         | 43,724         | 39,533         |
| Less: Accumulated depreciation  | (28,215)       | (24,764)       |
| <b>Total</b>                    | <b>15,509</b>  | <b>14,769</b>  |
| Office equipment – right-of-use | 1,171          | 1,094          |
| Less: Accumulated depreciation  | (964)          | (868)          |
| <b>Total</b>                    | <b>207</b>     | <b>226</b>     |
| Others – right-of-use           | 418            | 299            |
| Less: Accumulated depreciation  | (288)          | (137)          |
| <b>Total</b>                    | <b>130</b>     | <b>162</b>     |
| <b>Balance at 30 June</b>       | <b>15,846</b>  | <b>15,157</b>  |

## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2026

#### Reconciliations

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

|                                | Right-of-use assets<br>\$'000 |
|--------------------------------|-------------------------------|
| <b>Balance at 30 June 2024</b> | 12,014                        |
| Additions                      | 8,333                         |
| Acquired through acquisition   | 758                           |
| Depreciation expense           | (3,951)                       |
| Disposed through divestment    | (1,997)                       |
| <b>Balance at 30 June 2025</b> | <b>15,157</b>                 |
| Additions                      | 3,377                         |
| Acquired through acquisition   | 1,879                         |
| Depreciation expense           | (3,698)                       |
| Disposed through divestment    | (869)                         |
| <b>Balance at 30 June 2026</b> | <b>15,846</b>                 |

#### Lease liabilities

Lease liabilities are presented in the Consolidated Statement of Financial Position as follows:

|                                | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------|----------------|----------------|
| <b>Current liabilities</b>     |                |                |
| Lease liabilities              | 4,078          | 3,976          |
| <b>Non-current liabilities</b> |                |                |
| Lease liabilities              | 13,908         | 13,473         |

The Group has leases for office buildings and office equipment. With the exception of short-term leases and leases of low-value underlying assets, each lease is reflected on the Consolidated Statement of Financial Position as a right-of-use asset and a lease liability. Variable lease payments which do not depend on an index or a rate are excluded from the initial measurement of the lease liability and asset. The Group classifies its right-of-use assets in a consistent manner to its property, plant and equipment (see note 5.2).

Each lease generally imposes a restriction that, unless there is a contractual right for the Group to sublet the asset to another party, the right-of-use asset can only be used by the Group. Leases are either non-cancellable or may only be cancelled by incurring a substantive termination fee. For leases over office buildings the Group must keep those properties in a good state of repair and return the properties in their original condition at the end of the lease.

At 30 June 2026, 49 right-of-use assets were leased. The average lease term for premises is eight years, office equipment is five years and others is four years. The average lease term includes option periods which management are reasonably certain will be exercised.

The lease liabilities are secured by the related underlying assets. Future minimum lease payments (including option periods which management are reasonably certain will be exercised) at 30 June 2026 is \$17,986,204.

#### Lease payments not recognised as a liability

The Group has elected not to recognise a lease liability for short-term leases (leases with an expected term of 12 months or less) or for leases of low value assets. Payments made under such leases are expensed on a straight-line basis. In addition, certain variable lease payments are not permitted to be recognised as lease liabilities and are expensed as incurred.

Variable lease payments expensed on the basis that they are not recognised as a lease liability include excess use charges on office equipment. Variable payment terms are used for a variety of reasons, including minimising costs for information technology equipment with infrequent use. Variable lease payments are expensed in the period they are incurred.



Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

### Amounts relating to leases recognised for the reporting period

The following amounts are recognised in Consolidated Statement of Profit or Loss and Other Comprehensive Income:

|                                                                          | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------------------------------------------|----------------|----------------|
| <b>Depreciation charge for the right-of-use assets by class of asset</b> |                |                |
| Premises                                                                 | 3,452          | 3,758          |
| Office equipment                                                         | 96             | 106            |
| Others                                                                   | 150            | 87             |
| <b>Total depreciation charge</b>                                         | <b>3,698</b>   | <b>3,951</b>   |
| <b>Interest expense on lease liabilities (included in finance cost)</b>  | <b>1,005</b>   | <b>929</b>     |
| <b>Total expense related to leases</b>                                   | <b>4,703</b>   | <b>4,880</b>   |

The following amounts are recognised in the Consolidated Statement of Cash Flows:

|                                                        | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------------------------|----------------|----------------|
| Cash outflow for leases (AASB 16) – financing activity | 4,442          | 3,262          |
| Cash outflow for leases – operating activity           | 1,005          | 929            |
|                                                        | <b>5,447</b>   | <b>4,191</b>   |

## 5 Group structure

### 5.1 Business combinations

The Group has made the following material acquisitions during the period:

On 15 December 2025, Count Limited, (Count), acquired shares owned by one of the partners in the associate firm WSC Group – Aust Pty Ltd (WSC), for a purchase consideration of \$2.5 million. The transaction increased Count's ownership interest in WSC to 50.01% (from 32.75%) and resulted in Count Limited gaining control over WSC and transitioning from an equity accounted associate to a subsidiary. Preliminary accounting for this transaction has been completed at the date of this report and the table below shows the financial impacts of this transaction.

|                                                                                                                          | 2026<br>\$'000 |
|--------------------------------------------------------------------------------------------------------------------------|----------------|
| Consideration paid                                                                                                       | 2,505          |
| Assets consolidated in the Group's financials as at 15 December 2025                                                     | (3,528)        |
| Liabilities consolidated in the Group's financials as at 15 December 2025                                                | 4,837          |
| Investment in associates derecognised in the Group's financials as at 15 December 2025                                   | 3,446          |
| Gain / (loss) on investment in associate derecognition                                                                   | 1,306          |
| Non-controlling interest recognised in the Group's financials as at 15 December 2025                                     | 1,665          |
| Acquired client relationships                                                                                            | (4,639)        |
| <b>Acquired goodwill</b>                                                                                                 | <b>5,592</b>   |
| <b>Cash and cash equivalents consolidated in the Consolidated Statement of Financial Position – investing activities</b> | <b>463</b>     |

From the acquisition date to 30 June 2026, the acquired business contributed revenue of \$4.9 million and profit after tax of \$0.9 million to the Group's results. If the acquisition had taken place on 1 July 2025, the acquired business would have contributed revenue of \$8.8 million and profit after tax of \$1.6 million to the Group's results.

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

**Acquisition of Count Adelaide changes to preliminary acquisition accounting entries**

On 1 May 2025, Count Limited (Count) acquired shares in the associate firm Count Adelaide Holdings Pty Ltd (Count Adelaide). The transaction resulted in Count gaining control over Count Adelaide and transitioning from an equity accounted associate to a subsidiary. Preliminary accounting for this transaction was disclosed in the FY2025 financial statements. Subsequently, and in the light of new information, changes to the initial accounting entries are depicted in the table below:

|                               | Provisional FY2025<br>\$'000 | Adjustments<br>\$'000<br>Increase / (Decrease) | Final FY2026<br>\$'000 |
|-------------------------------|------------------------------|------------------------------------------------|------------------------|
| <b>Purchase consideration</b> | (1,400)                      | –                                              | <b>(1,400)</b>         |
| Net assets acquired           | 1,119                        | (562)                                          | <b>557</b>             |
| Acquired client relationships | –                            | 1,872                                          | <b>1,872</b>           |
| Goodwill                      | 3,137                        | (917)                                          | <b>2,220</b>           |
| Investment in associates      | (2,166)                      | –                                              | <b>(2,166)</b>         |
| Non-controlling interest      | (336)                        | (393)                                          | <b>(729)</b>           |
| Gain from the transaction     | (354)                        | –                                              | <b>(354)</b>           |

Adjustments mainly relate to:

- Changes to working capital stemming from an assessment carried out by the management over a period following acquisition.
- Recognition of Acquired Client Relationships follows transition of Count Adelaide from associate to subsidiary.

The Group has made the following other acquisitions during the period. Individually these acquisitions are not material to the Group:

- On 1 July 2025, Count Limited equity partner Count GC Pty Ltd acquired the accounting business of MJG Operations Pty Ltd, a Southeast Queensland firm.
- On 1 September 2025, Count Limited equity partner Moggs Accounting + Advisory Pty Ltd acquired the financial planning business of Nixon Street Financial Services Pty Ltd, a Victoria based firm.
- On 15 September 2025, Count Limited equity partner Count GC Pty Ltd acquired the financial planning business of All Finanz Group Pty Ltd, a Brisbane based firm.
- On 15 October 2025, Count Limited subsidiary Accurium Holdings Pty Ltd acquired the actuarial business of McGing Advisory & Actuarial Pty Ltd, a Melbourne based firm.
- On 31 October 2025, Count Limited subsidiary CountPlus One Pty Ltd acquired the accounting business of Brigden & Partners Pty. Limited, a Sydney based firm.
- On 28 November 2025, Count Limited equity partner AdviceCo CA Pty Ltd acquired the financial planning business of Coastal Wealth Financial Planning Pty Ltd, a regional New South Wales based firm.

Preliminary accounting for this merger has been completed at the date of this report and the table below shows the summary cash outflow.

|                                                   | 2026<br>\$'000 |
|---------------------------------------------------|----------------|
| Purchase consideration                            | 8,892          |
| Less: Acquired client relationship                | (4,488)        |
| Add: Acquired liabilities                         | 1,391          |
| <b>Acquired goodwill</b>                          | <b>5,795</b>   |
| <b>Outflow of cash to purchase business asset</b> |                |
| Total consideration paid and payable              | 8,892          |
| Less: deferred contingent consideration           | (2,895)        |
| <b>Net outflow of cash – investing activities</b> | <b>5,997</b>   |

## Notes to the Consolidated Financial Statements For the Year Ended 30 June 2026

From the acquisition date to 30 June 2026, the acquired businesses contributed revenue of \$4.7 million and profit after tax of \$1.1 million to the Group's results. If the acquisition had taken place on 1 July 2025, the acquired businesses would have contributed revenue of \$6.2 million and profit after tax of \$1.5 million to the Group's results.

Additionally following acquisitions were made by the Group's associates during the period:

- On 2 February 2026, DMG Financial Holdings Pty Ltd acquired the accounting business of Symes Business Consulting, a Geelong based firm.
- On 19 May 2026, SCBA Holdings Pty Ltd acquired clients of Forensic Accountants Australia Pty Ltd, a Melbourne based firm.
- On 1 June 2026, DMG Financial Holdings Pty Ltd acquired the accounting business of Mecklenburgh Enterprise Pty Ltd trading as Gippsland Accounting, a Victoria based firm.

Total consideration paid or payable for the above acquisitions is \$1.1 million.

### Material accounting policy information

The Group applies the acquisition method in accounting for business combinations. The consideration transferred by the Group to obtain control of a subsidiary is calculated as the sum of the acquisition-date fair values of assets transferred, liabilities incurred and the equity interests issued by the Group, which includes the fair value of any asset or liability arising from a contingent consideration arrangement. Integration and acquisition costs are expensed as incurred.

The Group recognises identifiable assets acquired and liabilities assumed in a business combination regardless of whether they have been previously recognised in the acquiree's financial statements prior to the acquisition. Assets acquired and liabilities assumed are generally measured at their acquisition-date fair values.

Goodwill is stated after separate recognition of identifiable intangible assets. It is calculated as the excess of the sum of a) fair value of consideration transferred, b) the recognised amount of any non-controlling interest in the acquiree and c) acquisition-date fair value of any existing equity interest in the acquiree, over the acquisition-date fair values of identifiable net assets. If the fair values of identifiable net assets exceed the sum calculated above, the excess amount (i.e. gain on a bargain purchase) is recognised in profit or loss immediately.

## 5.2 Investments in associates

Investments in associates are accounted for using the equity method of accounting. Information relating to associates are set out below:

| Name                                            | Principal place of business /<br>Country of incorporation | Ownership interest |           |
|-------------------------------------------------|-----------------------------------------------------------|--------------------|-----------|
|                                                 |                                                           | 2026<br>%          | 2025<br>% |
| Bruce Edmunds & Associates Pty Ltd              | Australia                                                 | 40.00%             | 40.00%    |
| DMG Financial Holdings Pty Ltd                  | Australia                                                 | 30.00%             | 30.00%    |
| Hunter Financial Pty Ltd                        | Australia                                                 | 40.00%             | 40.00%    |
| McGregor Wealth Management Pty Ltd <sup>1</sup> | Australia                                                 | 20.00%             | 35.00%    |
| OBM Financial Services Pty Ltd <sup>2</sup>     | Australia                                                 | 48.11%             | 40.00%    |
| One Hood Sweeney Pty Ltd                        | Australia                                                 | 32.36%             | 32.36%    |
| Rundles Countplus Pty Ltd                       | Australia                                                 | 40.00%             | 40.00%    |
| Rundles Financial Planning Pty Ltd              | Australia                                                 | 20.00%             | 20.00%    |
| SCBA Holdings Pty Ltd <sup>1</sup>              | Australia                                                 | 45.00%             | 47.00%    |
| WSC Group – Aust Pty Ltd <sup>3</sup>           | Australia                                                 | –                  | 32.75%    |

The percentage of ownership interest held is equivalent to the percentage of voting rights for all associates. All associates have the same year end as the parent entity (30 June). All investments in associates are accounted for under the equity method of accounting.

There are no significant restrictions on the ability of the associates to transfer funds in the form of cash dividends or to repay loans or advances to the consolidated entity.

1 Partial sale down of Group's shareholding during the period.

2 Partial increase in the Group's shareholding during the period.

3 WSC Group – Aust Pty Ltd became a subsidiary on 15 December 2025 and is included in the Group's consolidation.

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

**Other information in respect of associates held during the year**

- a) The principal activity of each associate is the provision of financial services within Australia. This will be a combination of accounting, business advisory and financial planning services with the exception of Hunter Financial Pty Ltd, Rundles Financial Planning Pty Ltd and McGregor Wealth Management Pty Ltd who only provide financial planning services and One Hood Sweeney Pty Ltd who also provide finance and technology services.
- b) There have been no impairments relating to the investment in associates during the financial year (2025: \$nil).
- c) The following associate is considered material to the Group as at 30 June 2026;
  - i) One Hood Sweeney is a South Australian professional services firm located across Adelaide, Whyalla and Kadina. It provides accounting, business advisory, financial planning, finance and technology services to its clients.

**Material associates**

|                                                                                           | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------------------------------------------------------------------------|----------------|----------------|
| <b>Summarised Consolidated Statement of Financial Position</b>                            |                |                |
| Current assets                                                                            | 8,309          | 6,211          |
| Non-current assets                                                                        | 16,486         | 10,517         |
| Current liabilities                                                                       | (6,439)        | (5,434)        |
| Non-current liabilities                                                                   | (7,063)        | (1,223)        |
| <b>Net assets / equity</b>                                                                | <b>11,293</b>  | <b>10,071</b>  |
| <b>Summarised Consolidated Statement of Profit or Loss and Other Comprehensive Income</b> |                |                |
| Revenue                                                                                   | 27,477         | 26,178         |
| Profit for the year                                                                       | 4,261          | 2,409          |
| Total comprehensive income                                                                | 4,261          | 2,409          |
| Group share of profit for the year                                                        | 1,379          | 779            |

**Carrying amount of investments in associates**

Movements during the period in equity accounted investment in associated companies:

|                                                                      | 2026<br>\$'000 | 2025<br>\$'000 |
|----------------------------------------------------------------------|----------------|----------------|
| Opening balance                                                      | 31,335         | 32,622         |
| Acquisitions                                                         | 600            | 280            |
| Disposals                                                            | (4,020)        | (2,276)        |
| Share of net profits of associates accounted for using equity method | 4,511          | 4,330          |
| Dividends and distributions                                          | (3,656)        | (3,621)        |
| <b>Closing balance</b>                                               | <b>28,770</b>  | <b>31,335</b>  |

**Contingent liabilities and capital commitments**

The associates had no contingent liabilities or capital commitments as at 30 June 2026 or 30 June 2025.

## 5.3 Non-controlling interest

### Reconciliation of non-controlling interest in controlled entities

|                                                                 | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------------------------------|----------------|----------------|
| <b>Count GC Holdings Pty Ltd</b>                                |                |                |
| Opening non-controlling interest at 1 July                      | 2,331          | 2,300          |
| Disposals                                                       | (681)          | –              |
| The profit allocated to non-controlling interest for the period | 493            | 306            |
| Dividends paid                                                  | (348)          | (275)          |
| Closing non-controlling interest at 30 June                     | 1,795          | 2,331          |
| <b>Kidmans Partners Holdings Pty Ltd</b>                        |                |                |
| Opening non-controlling interest at 1 July                      | 1,811          | 1,426          |
| Additions                                                       | –              | 308            |
| The profit allocated to non-controlling interest for the period | 310            | 223            |
| Dividends paid                                                  | (214)          | (146)          |
| Closing non-controlling interest at 30 June                     | 1,907          | 1,811          |
| <b>AdviceCo CA Pty Ltd</b>                                      |                |                |
| Opening non-controlling interest at 1 July                      | 1,624          | 1,562          |
| Additions                                                       | 150            | –              |
| Disposals                                                       | (209)          | (113)          |
| The profit allocated to non-controlling interest for the period | 315            | 350            |
| Dividends paid                                                  | (214)          | (175)          |
| Closing non-controlling interest at 30 June                     | 1,666          | 1,624          |
| <b>Moggs Accounting + Advisory Pty Ltd</b>                      |                |                |
| Opening non-controlling interest at 1 July                      | 1,791          | 1,712          |
| Additions                                                       | 199            | –              |
| The profit allocated to non-controlling interest for the period | 466            | 451            |
| Dividends paid                                                  | (411)          | (372)          |
| Closing non-controlling interest at 30 June                     | 2,045          | 1,791          |
| <b>Accurium Holdings Pty Ltd</b>                                |                |                |
| Opening non-controlling interest at 1 July                      | –              | 1,354          |
| Additions                                                       | –              | –              |
| Disposals                                                       | –              | (1,354)        |
| The profit allocated to non-controlling interest for the period | –              | –              |
| Dividends paid                                                  | –              | –              |
| Closing non-controlling interest at 30 June                     | –              | –              |
| <b>Count Adelaide Holdings Pty Ltd</b>                          |                |                |
| Opening non-controlling interest at 1 July                      | 1,821          | –              |
| Additions                                                       | 972            | 1,797          |
| The profit allocated to non-controlling interest for the period | 341            | 24             |
| Dividends paid                                                  | (271)          | –              |
| Closing non-controlling interest at 30 June                     | 2,863          | 1,821          |
| <b>WSC Group – Aust Pty Ltd</b>                                 |                |                |
| Opening non-controlling interest at 1 July                      | –              | –              |
| Additions                                                       | 1,665          | –              |
| The profit allocated to non-controlling interest for the period | 349            | –              |
| Dividends paid                                                  | (319)          | –              |
| Closing non-controlling interest at 30 June                     | 1,695          | –              |
| <b>Other</b>                                                    |                |                |
| Opening non-controlling interest at 1 July                      | 4,257          | 4,433          |
| Additions                                                       | 332            | 26             |
| Disposals                                                       | (163)          | (451)          |
| The profit allocated to non-controlling interest for the period | 1,424          | 1,062          |
| Dividends paid                                                  | (807)          | (813)          |
| Closing non-controlling interest at 30 June                     | 5,043          | 4,257          |



Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

|                                                             | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------------------------------------------|----------------|----------------|
| Opening balance                                             | 13,635         | 12,787         |
| Disposal of shares to non-controlling interest holder       | 3,318          | 2,131          |
| Purchase of shares from non-controlling interest holder     | (372)          | (1,918)        |
| Share of net profit for the period                          | 3,698          | 2,416          |
| De-recognition of non-controlling interest                  | (681)          | –              |
| Dividends paid by subsidiaries to non-controlling interests | (2,584)        | (1,781)        |
| <b>Closing Balance</b>                                      | <b>17,014</b>  | <b>13,635</b>  |

The following information is provided for non-controlling interests that are material to the consolidated entity. Figures are as per the subsidiaries' financial statements:

|                                            | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------------|----------------|----------------|
| <b>Count GC Holdings Pty Ltd</b>           |                |                |
| Assets                                     | 21,192         | 20,862         |
| Liabilities                                | (12,946)       | (12,093)       |
| Revenue                                    | 19,212         | 14,978         |
| Net Profit                                 | 1,425          | 584            |
| <b>Kidmans Partners Holdings Pty Ltd</b>   |                |                |
| Assets                                     | 13,194         | 13,897         |
| Liabilities                                | (5,683)        | (6,600)        |
| Revenue                                    | 10,300         | 9,753          |
| Net Profit                                 | 691            | 594            |
| <b>AdviceCo CA Pty Ltd</b>                 |                |                |
| Assets                                     | 9,679          | 8,980          |
| Liabilities                                | (3,517)        | (3,352)        |
| Revenue                                    | 6,355          | 6,253          |
| Net Profit                                 | 1,083          | 1,124          |
| <b>Moggs Accounting + Advisory Pty Ltd</b> |                |                |
| Assets                                     | 9,970          | 9,138          |
| Liabilities                                | (4,753)        | (4,018)        |
| Revenue                                    | 7,975          | 7,520          |
| Net Profit                                 | 1,046          | 1,126          |
| <b>Accurium Holdings Pty Ltd</b>           |                |                |
| Assets                                     | 10,734         | 5,255          |
| Liabilities                                | (4,207)        | (2,112)        |
| Revenue                                    | 6,662          | 6,351          |
| Net Profit                                 | 3,385          | 3,033          |
| <b>Count Adelaide Holdings Pty Ltd</b>     |                |                |
| Assets                                     | 14,656         | 16,425         |
| Liabilities                                | (3,359)        | (5,427)        |
| Revenue                                    | 8,791          | 5,297          |
| Net Profit                                 | 1,078          | 581            |
| <b>WSC Group – Aust Pty Ltd</b>            |                |                |
| Assets                                     | 3,605          | –              |
| Liabilities                                | (3,283)        | –              |
| Revenue                                    | 4,579          | –              |
| Net Profit                                 | 876            | –              |

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

## 5.4 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 Note 1 – Basis of Preparation:

| Name                                                           | Principal place of business /<br>Country of Incorporation | Ownership interest |           |
|----------------------------------------------------------------|-----------------------------------------------------------|--------------------|-----------|
|                                                                |                                                           | 2026<br>%          | 2025<br>% |
| <b>1. Count GC Holdings Pty Ltd</b>                            | Australia                                                 | <b>69.24%</b>      | 69.24%    |
| • Count GC Pty Ltd                                             | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Digital O2 Pty Ltd                                           | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Count Coolangatta Pty Ltd                                    | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Count Brisbane CBD Pty Ltd                                   | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Specialised Business Solutions Pty Ltd <sup>c</sup>          | Australia                                                 | –                  | 61.28%    |
| • Collective Resourcing Pty Ltd                                | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Collective Outsourcing Incorporated                          | Philippines                                               | <b>100.00%</b>     | 100.00%   |
| <b>2. BWA 128 948 201 Pty Ltd</b>                              | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • 607 577 097 Pty Ltd                                          | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| <b>3. Moggs Accounting + Advisory Pty Ltd <sup>a</sup></b>     | Australia                                                 | <b>55.00%</b>      | 60.00%    |
| <b>4. 4Front Holdings Pty Ltd <sup>a</sup></b>                 | Australia                                                 | <b>60.36%</b>      | 57.56%    |
| • 4Front Financial Planning Pty Ltd                            | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • 4Front Pty Ltd                                               | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • 4Front Accountants Pty Ltd                                   | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Profile Management Services Pty Ltd                          | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • 4Front Mortgage Broking Pty Ltd                              | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| <b>5. CountPlus One Pty Ltd</b>                                | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| <b>6. AdviceCo CA Pty Ltd <sup>a</sup></b>                     | Australia                                                 | <b>72.74%</b>      | 70.00%    |
| <b>7. Kidmans Partners Holdings Pty Ltd</b>                    | Australia                                                 | <b>55.15%</b>      | 55.15%    |
| • Kidmans Partners Pty Ltd                                     | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Kidmans Partners Mortgage Pty Ltd                            | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Kidmans Partners Services Pty Ltd                            | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Kidmans Partners Wealth Pty Ltd                              | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| <b>8. Unite Advisory Pty Ltd</b>                               | Australia                                                 | <b>74.00%</b>      | 74.00%    |
| <b>9. Twomeys Group Pty Ltd</b>                                | Australia                                                 | <b>51.05%</b>      | 51.05%    |
| • Twomeys Pty Ltd                                              | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Twomeys Accounting & Advisory Pty Ltd                        | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Addvantage Financial Freedom Pty Ltd                         | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Addvantage Accountants Pty Ltd                               | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| <b>10. Count Financial Limited</b>                             | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| <b>11. Countplus FS Holdings Pty Limited (TFS Group)</b>       | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Total Financial Solutions Australia Pty Ltd (In Liquidation) | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • TFS Operations Pty Limited                                   | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| <b>12. Accurium Holdings Pty Ltd</b>                           | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • Accurium Pty Ltd                                             | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| • McGing Advisory & Actuarial Pty Ltd <sup>b</sup>             | Australia                                                 | <b>100.00%</b>     | –         |
| <b>13. Affinia Financial Advisers Pty Ltd</b>                  | Australia                                                 | <b>100.00%</b>     | 100.00%   |
| <b>14. Solutions Centric Pty Ltd</b>                           | Australia                                                 | <b>51.00%</b>      | 51.00%    |
| • Solutions Centric Global Private Limited                     | India                                                     | <b>99.99%</b>      | 99.99%    |
| <b>15. Count Adelaide Holdings Pty Ltd <sup>a</sup></b>        | Australia                                                 | <b>65.21%</b>      | 74.63%    |
| <b>16. WSC Group – Aust Pty Ltd <sup>a</sup></b>               | Australia                                                 | <b>50.01%</b>      | 32.75%    |

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| Name                                                                    | Principal place of business /<br>Country of Incorporation | Ownership interest |           |
|-------------------------------------------------------------------------|-----------------------------------------------------------|--------------------|-----------|
|                                                                         |                                                           | 2026<br>%          | 2025<br>% |
| <b>17. Count Holdings No. 1 Pty Ltd <sup>b</sup></b>                    | Australia                                                 | 100.00%            | –         |
| • Count Holdings No. 3 Pty Ltd <sup>b</sup>                             | Australia                                                 | 100.00%            | –         |
| <b>18. Count Holdings No. 2 Pty Ltd <sup>b</sup></b>                    | Australia                                                 | 100.00%            | –         |
| <b>19. Count Holdings No. 4 Pty Ltd (Formerly Diverger Pty Ltd)</b>     | Australia                                                 | 100.00%            | 100.00%   |
| • DWA Managed Accounts Pty Ltd                                          | Australia                                                 | 100.00%            | 100.00%   |
| • Diverger Wealth Protection Pty Ltd <sup>c</sup>                       | Australia                                                 | –                  | 100.00%   |
| • Diverger Wealth Holdings Pty Ltd                                      | Australia                                                 | 100.00%            | 100.00%   |
| • Diverger Distribution Services Pty Ltd                                | Australia                                                 | 100.00%            | 100.00%   |
| • Knowledge Shop Pty Ltd                                                | Australia                                                 | 100.00%            | 100.00%   |
| • Diverger Financial Services Pty Ltd                                   | Australia                                                 | 100.00%            | 100.00%   |
| • Merit Wealth Pty Ltd                                                  | Australia                                                 | 100.00%            | 100.00%   |
| • Count Corporate Services Pty Ltd (Formerly Diverger Services Pty Ltd) | Australia                                                 | 100.00%            | 100.00%   |
| • Merit Referral Services Pty Ltd                                       | Australia                                                 | 100.00%            | 100.00%   |
| • GPS IP Group Holdings Pty Ltd                                         | Australia                                                 | 100.00%            | 100.00%   |
| • GPS IP Pty Ltd                                                        | Australia                                                 | 100.00%            | 100.00%   |
| • GPS Wealth Services Pty Ltd <sup>c</sup>                              | Australia                                                 | –                  | 100.00%   |
| • GPS Wealth Ltd                                                        | Australia                                                 | 100.00%            | 100.00%   |
| • GPSAST Pty Ltd                                                        | Australia                                                 | 100.00%            | 100.00%   |
| • DivergerX Pty Ltd                                                     | Australia                                                 | 100.00%            | 100.00%   |
| • PTW Care Pty Ltd <sup>c</sup>                                         | Australia                                                 | –                  | 100.00%   |
| • Personal Insurance Solutions Australia Pty Ltd <sup>c</sup>           | Australia                                                 | –                  | 100.00%   |
| • Tax Bytes Pty Ltd <sup>c</sup>                                        | Australia                                                 | –                  | 100.00%   |
| • The SMSF Expert Pty Ltd <sup>c</sup>                                  | Australia                                                 | –                  | 100.00%   |
| • TaxBanter Pty Ltd                                                     | Australia                                                 | 100.00%            | 100.00%   |
| • Paragem Pty Limited                                                   | Australia                                                 | 100.00%            | 100.00%   |
| • AFSL Compliance Pty Ltd                                               | Australia                                                 | 100.00%            | 100.00%   |
| • Priority Networking Pty Ltd                                           | Australia                                                 | 100.00%            | 100.00%   |
| • Atkinson Saynor Private Wealth Pty Ltd                                | Australia                                                 | 55.00%             | 55.00%    |

These entities are consolidated into the respective entities identified above. The class of shares acquired for all the subsidiaries are ordinary shares.

- a) Count's ownership interest in these entities have changed during the year due to Equity Partnership transactions.
- b) These entities were acquired / incorporated during the year.
- c) These entities were disposed of / deregistered during the year.

### Significant restrictions relating to subsidiaries

There are no statutory, contractual or regulatory restrictions on any of the subsidiary's ability to access or transfer or use its assets and settle the liabilities of the consolidated entity.

There are no guarantees given or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid to (or from) other entities within the consolidated entity.

### Consolidated structured entities

The Group does not have any consolidated structured entities other than the ones which are consolidated in these financial statements and listed as subsidiaries above.

### Disposal of subsidiaries that resulted in loss of control

On 16 July 2025, Count Limited deregistered Personal Insurance Solutions Australia Pty Ltd and PTW Care Pty Ltd.

On 1 December 2025, Count GC Holdings Pty Ltd disposed of its 61.28% shareholding in Specialised Business Solutions Pty Ltd.

On 19 February 2026, Count Limited deregistered Tax Bytes Pty Ltd.

On 23 February 2026, Count Limited deregistered GPS Wealth Services Pty Ltd, The SMSF Expert Pty Ltd and Diverger Wealth Protection Pty Ltd.

## 5.5 Deed of cross guarantee

The following entities are party to a deed of cross guarantee under which each company guarantees the debts of the others:

- Count Limited
- Count Holdings No. 4 Pty Ltd

By entering into the deed, the wholly-owned entities have been relieved from the requirement to prepare financial statements and Directors' report under Corporations Instrument 2016 / 785 issued by the Australian Securities and Investments Commission.

The above companies represent a 'Closed Group' for the purposes of the Corporations Instrument, and as there are no other parties to the deed of cross guarantee that are controlled by Count Limited, they also represent the 'Extended Closed Group'.

Set out below is a consolidated statement of profit or loss and other comprehensive income and a consolidated statement of financial position of the Closed Group.

### Consolidated Statement of Profit or Loss and Other Comprehensive Income

|                                                                    | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------------------------------------|----------------|----------------|
| <b>Other income</b>                                                | <b>40,480</b>  | 14,213         |
| <b>Expenses from ordinary operations</b>                           |                |                |
| Indirect salaries and employee benefits expenses                   | (9,331)        | (7,880)        |
| Professional fees, consultants and administration expenses         | (3,472)        | (3,243)        |
| Depreciation, amortisation and other expenses                      | (1,052)        | (1,660)        |
| <b>Operating profit</b>                                            | <b>26,625</b>  | 1,430          |
| Finance income                                                     | 480            | 55             |
| Finance costs                                                      | (2,406)        | (3,219)        |
| <b>Profit before income tax expense</b>                            | <b>24,699</b>  | (1,734)        |
| Income tax expense                                                 | (2,544)        | (1,165)        |
| <b>Profit after income tax</b>                                     | <b>22,155</b>  | (2,899)        |
| <b>Total comprehensive income for the year</b>                     | <b>22,155</b>  | (2,899)        |
| <b>Total comprehensive income for the year is attributable to:</b> |                |                |
| Non-controlling interest                                           | –              | –              |
| Owners of the Company                                              | 22,155         | (2,899)        |
|                                                                    | <b>22,155</b>  | (2,899)        |

Notes to the Consolidated Financial Statements  
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**Consolidated Statement of Financial Position**

|                                                  | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------------------|----------------|----------------|
| <b>Assets</b>                                    |                |                |
| <b>Current assets</b>                            |                |                |
| Cash and cash equivalents                        | 43,321         | 371            |
| Trade and other receivables                      | 563            | 900            |
| Other current assets                             | 917            | 585            |
| <b>Total current assets</b>                      | <b>44,801</b>  | <b>1,856</b>   |
| <b>Non-current assets</b>                        |                |                |
| Plant and equipment                              | 39             | 59             |
| Right-of-use assets                              | 1,765          | 1,559          |
| Investments in associates                        | 131,037        | 127,166        |
| Intangible assets                                | 122            | 128            |
| Deferred tax assets                              | 5,835          | 7,730          |
| <b>Total non-current assets</b>                  | <b>138,798</b> | <b>136,624</b> |
| <b>Total assets</b>                              | <b>183,599</b> | <b>138,498</b> |
| <b>Liabilities</b>                               |                |                |
| <b>Current liabilities</b>                       |                |                |
| Trade and other payables                         | 2,906          | 4,352          |
| Provision and employee benefits                  | 1,835          | 1,499          |
| Lease liabilities                                | 448            | 188            |
| Borrowings                                       | 25,177         | –              |
| Provision for contingent consideration           | 385            | 752            |
| <b>Total current liabilities</b>                 | <b>30,751</b>  | <b>6,791</b>   |
| <b>Non-current liabilities</b>                   |                |                |
| Intra-group payables                             | 5,964          | 12,543         |
| Borrowings                                       | –              | 34,804         |
| Lease liabilities                                | 1,704          | 1,704          |
| Provision for contingent consideration           | –              | 159            |
| <b>Total non-current liabilities</b>             | <b>7,668</b>   | <b>49,210</b>  |
| <b>Total liabilities</b>                         | <b>38,419</b>  | <b>56,001</b>  |
| <b>Net assets</b>                                | <b>145,180</b> | <b>82,497</b>  |
| <b>Equity</b>                                    |                |                |
| Contributed equity                               | 235,573        | 190,890        |
| Retained earnings                                | (93,014)       | (110,266)      |
| Reserves                                         | 2,621          | 1,873          |
| Equity attributable to the owners of the company | 145,180        | 82,497         |
| Non-controlling interest                         | –              | –              |
| <b>Total equity</b>                              | <b>145,180</b> | <b>82,497</b>  |



## 5.6 Parent entity information

The individual financial statements for the parent entity show the following aggregate amounts:

### Statement of Financial Position

|                             | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------|----------------|----------------|
| <b>Assets</b>               |                |                |
| Current assets              | 44,629         | 1,706          |
| Non-current assets          | 148,897        | 144,952        |
| <b>Total assets</b>         | <b>193,526</b> | <b>146,658</b> |
| <b>Liabilities</b>          |                |                |
| Current liabilities         | 30,695         | 6,444          |
| Non-current liabilities     | 10,852         | 50,287         |
| <b>Total liabilities</b>    | <b>41,547</b>  | <b>56,731</b>  |
| <b>Net assets</b>           | <b>151,979</b> | <b>89,927</b>  |
| <b>Equity</b>               |                |                |
| Contributed equity          | 204,546        | 159,862        |
| Share based payment reserve | 2,621          | 1,873          |
| Accumulated losses          | (55,188)       | (71,808)       |
|                             | <b>151,979</b> | <b>89,927</b>  |

### Statement of Profit or Loss and Other Comprehensive Income

|                              | 2026<br>\$'000 | 2025<br>\$'000 |
|------------------------------|----------------|----------------|
| Profit / (loss) for the year | 21,523         | (1,922)        |

#### Guarantees entered into by the parent entity in relation to the debts of its subsidiaries

The parent entity and some of its subsidiaries are party to a deed of cross guarantee under which each company guarantees the debts of the others. No deficiencies of assets exist in any of these subsidiaries.

#### Contingent liabilities

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

#### 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.

#### Significant accounting policies

The accounting policies of the parent entity are consistent with those of the Group, 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; and
- 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.

## Notes to the Consolidated Financial Statements For the Year Ended 30 June 2026

### Parent entity financial information

The financial information for the parent entity, Count Limited, disclosed above has been prepared on the same basis as the consolidated financial statements, except as set out below.

### Investments in subsidiaries and associates

Investments in subsidiaries, associates and joint venture entities are accounted for at the lower of cost and recoverable value in the financial statements of Count Limited. Dividends received from associates are recognised in the parent entity's profit or loss, rather than being deducted from the carrying amount of these investments.

### Tax consolidation legislation

Count Limited (the Corporate Entity) and its 100% owned Australian subsidiaries formed an income tax consolidation group with effect from 5 November 2010. Subsidiaries joined the tax consolidation group from the date they became wholly owned.

The Corporate Entity and the controlled entities in the tax consolidated group account for their own current and deferred tax amounts. These tax amounts are measured as if each entity in the tax consolidated group continues to be a standalone taxpayer.

Members of the Count tax consolidation group entered into a tax sharing and funding agreement. Under the terms of this agreement, each member in the tax consolidation group agreed to make a tax equivalent payment to the Corporate Entity based on their current tax liability or current tax asset. Deferred taxes are recorded by members of the tax consolidation group in accordance with the principles of AASB 112 Income Taxes.

### Financial guarantees

Count Limited currently has banking facilities with Westpac Bank. These comprise a \$5,000,000 revolving line of credit facility and a \$51,608,675 Bank Bill Business Loan. \$25,177,116 was drawn during the year and a bank guarantee of \$1,141,300 has been provided for property leases.

Count Limited has entered into new banking facilities with Commonwealth Bank to replace the Westpac banking facilities in July 2026 with new facilities totalling \$77,000,000 and \$6,500,000 for acquisitions and working capital and bank guarantees respectively.

### Share based payments

The grant by the Group of performance rights over its equity instruments to key management personnel in the Group is treated as a capital contribution to the relevant subsidiary. The fair value of employee services received, measured by reference to the grant date fair value, is recognised over the vesting period as an increase to investment in subsidiaries, with a corresponding credit to equity.

## 5.7 Related party transactions

### Parent entity

Count Limited is the parent entity.

### Subsidiaries

Transactions between the Company and its subsidiaries during the year consisted of:

- the loans advanced by the parent to subsidiaries;
- the loan repayments by the subsidiaries to the parent;
- the payment of dividends to the parent by subsidiaries; and
- recharges from the parent to the subsidiaries.

At the year end, all loan balances, payment of dividends and recharges between the parent and these subsidiaries were eliminated on consolidation.

### Associates

Interests in associates are set out in note 5.2. The Group has advanced a loan to McGregor Wealth Pty Ltd with a balance of \$196,170 as at 30 June 2026 (30 June 2025: \$297,141). The loan is repayable through contractual obligations to perform certain services by the borrower.

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

## Key management personnel

|                              | 2026<br>\$       | 2025<br>\$       |
|------------------------------|------------------|------------------|
| Short-term employee benefits | 2,302,479        | 2,049,509        |
| Post-employment benefits     | 127,204          | 119,897          |
| Long-term benefits           | 18,778           | 4,286            |
| Share-based payments         | 461,277          | 229,165          |
|                              | <b>2,909,738</b> | <b>2,402,857</b> |

Members of the key management personnel are defined in the Remuneration Report.

## Transactions with related parties

The following transactions occurred with related parties:

|                                   | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------|----------------|----------------|
| <b>Sale of goods and services</b> |                |                |
| Net fees received from Directors  | 30             | 27             |
| <b>Premises expenses</b>          |                |                |
| The Southport Unit Trust          | 425            | 406            |
| Rosebead Pty Ltd                  | 21             | 17             |

## Payments from related parties

### Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

### Loans related parties

There were no loans to related parties at the current and previous reporting date.

## 6 Capital Management

### 6.1 Contributed equity

|                                                                 | 2026<br>Shares     | 2025<br>Shares     | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------------------------------|--------------------|--------------------|----------------|----------------|
| Ordinary shares – fully paid                                    | 212,283,393        | 169,304,442        | 203,522        | 159,876        |
| Treasury shares – issued capital held by loan funded share plan | (1,566,675)        | (2,735,645)        | (2,259)        | (3,509)        |
|                                                                 | <b>210,716,718</b> | <b>166,568,797</b> | <b>201,263</b> | <b>156,367</b> |

### Ordinary shares

Ordinary shares entitle the holder to participate in dividends and the proceeds on the winding up of the Group in proportion to the number of and amounts paid on the shares held. The fully paid ordinary shares have no par value and the Group 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.

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

## Capital risk management

When managing capital, the Board's objective is to ensure the Group continues as a going concern as well as to maintain optimal returns to shareholders and benefits for other stakeholders. Management monitors the capital structure to ensure that the Group is positioned to take advantage of favourable costs of capital or higher expected returns on assets. The Group currently has a facility of \$68,176,815 with the Westpac Bank, which has been drawn down by \$37,807,995 as at 30 June 2026. In addition, the Group has an overdraft facility of \$5,450,000.

The Group has lease guarantees of \$1,434,793 as at 30 June 2026.

Included in the above are fifteen bank loans in member firms totalling \$16,568,150 which have been drawn down by \$12,629,717. Future acquisitions and investments will be funded from existing and future cash flows as well as funds received under the Group's equity partnership model.

In the long-term, the Group expects to maintain a dividend payout ratio between 60% and 90% of maintainable net profit after tax and minority interests, subject to market conditions and Group performance. The Group is not subject to any externally imposed capital requirements.

## Material accounting policy information

Ordinary shares are classified as equity.

Incremental costs directly attributable to the issue of new shares are shown in equity as a deduction, net of tax, from the proceeds.

Incremental costs directly attributable to the issue of new shares for the acquisition of a business are not included in the cost of the acquisition as part of the purchase consideration.

## 6.2 Reserves

|                              | 2026<br>\$'000  | 2025<br>\$'000  |
|------------------------------|-----------------|-----------------|
| Acquisition reserve          | (37,103)        | (41,645)        |
| Share-based payments reserve | 3,029           | 2,085           |
| Foreign currency reserve     | (324)           | (138)           |
|                              | <b>(34,398)</b> | <b>(39,698)</b> |

## Movements in reserves

Movements in each class of reserve during the current and previous financial year are set out below:

|                                                            | Share-based<br>payment reserve<br>\$'000 | Acquisition<br>reserve<br>\$'000 | Foreign currency<br>reserve<br>\$'000 | Total<br>\$'000 |
|------------------------------------------------------------|------------------------------------------|----------------------------------|---------------------------------------|-----------------|
| <b>Balance at 1 July 2025</b>                              | 2,085                                    | (41,645)                         | (138)                                 | <b>(39,698)</b> |
| Foreign currency translation                               | –                                        | –                                | (186)                                 | (186)           |
| Transfer of acquisition reserves on disposal of subsidiary | –                                        | 4,542                            | –                                     | 4,542           |
| Share-based payments for long-term incentives (LTI)        | 944                                      | –                                | –                                     | 944             |
| <b>Balance at 30 June 2026</b>                             | <b>3,029</b>                             | <b>(37,103)</b>                  | <b>(324)</b>                          | <b>(34,398)</b> |

## Share-based payment reserve

The reserve is used to recognise the value of equity benefits provided to the Chief Executive Officer and other Key Management Personnel as part of their remuneration for the Long-Term Incentive Plan.

## Notes to the Consolidated Financial Statements For the Year Ended 30 June 2026

### Acquisition reserve

The acquisition reserve arises on the acquisition of the non-controlling interests of subsidiaries. On 1 July 2010, the Group's interests in 15 associates were consolidated with the non-controlling interest being measured as the present ownership's proportionate share of identifiable net assets. The acquisition of these non-controlling interests as part of the public listing was not a business combination but was an equity transaction between owners. Accordingly, in 2011, the difference between the consideration paid and fair value of the identifiable net assets of the non-controlling interests has been accounted for in the acquisition reserve.

### Foreign currency translation reserve

The foreign currency reserve comprises all foreign currency differences arising from the translation of the financial statements of foreign operations.

## 6.3 Share plans

### Long-Term Incentive plan

At 30 June 2026, the Group had established share based payment arrangements for Executive Leadership Team, employees, key contractors and eligible firms to be paid for their services or incentivised for their performance in part through shares or rights over shares. These share-based payments are settled via equity and the expense arising from these transactions is recorded and disclosed in the consolidated statement of profit or loss.

The Group intends to settle its obligations under share-based payment arrangements through the on-market purchase of the Company's ordinary shares which will be held in trust pending exercise of vested rights by employees.

Trading in the Company's ordinary shares awarded under the share-based remuneration arrangements is covered by the same restrictions that apply to all forms of share ownership by employees. These restrictions prohibit an employee trading in the Company's ordinary shares when they are aware of price sensitive information and limit their trading at other times.

Count's Long-Term Incentive (LTI) rights plan is designed to align Executive Leadership Team and senior employee remuneration with shareholder value and Count's strategy, as well as strike an appropriate balance between growth and long-term profitability. Under the plan, participants are granted performance rights which only vest if certain performance conditions are met.

The key terms of the LTI plan for the 2026 financial year are:

#### Tranche 1

**Diluted EPS growth (50%) target and vesting schedule:**

|           | Diluted EPS Growth | % of Performance Rights Vesting* |
|-----------|--------------------|----------------------------------|
| Target    | 12.5%              | 100%                             |
| Threshold | 10.0%              | 50%                              |

\* Straight-line vesting between threshold and target.

#### Tranche 2

**Average ROE (50%) target and vesting schedule:**

|           | Average ROE | % of Performance Rights Vesting* |
|-----------|-------------|----------------------------------|
| Target    | 11.0%       | 100%                             |
| Threshold | 7.0%        | 50%                              |

\* Straight-line vesting between threshold and target.

Further details of the 2026 LTI plan in relation to the Group's KMP are disclosed in the Remuneration Report.

The rights are granted on various dates in a year, based on a specified monetary value to each recipient and a share price at the time the offer is determined. There was no exercise price applicable and has varying expiry dates for each Plan which are applicable upon granting the rights.

The fair value of rights is deemed to be the employee's remuneration multiplied by the allocated long-term incentive percentage awarded to an employee. The fair value is recognised in consolidated statement of profit or loss over time, to match to each employee's vesting hurdles. Upon cessation of employment, unvested rights are forfeited and the expense recognised in prior periods in respect of forfeited rights is credited to the consolidated statement of profit or loss.



Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

The following tables set out an overview of all performance rights granted under the existing plans:

Year ended 30 June 2026

|              | Held at start of the year | Granted during FY2026 |                  | Lapsed / Forfeited during FY2026 | Exercised (or Shares received from Exercising) | Held at end of the year |
|--------------|---------------------------|-----------------------|------------------|----------------------------------|------------------------------------------------|-------------------------|
| Plan         | Number                    | Date Granted          | Number           | Number                           | Number                                         | Number                  |
| 2022         | 1,193,625                 | –                     | –                | (236,933)                        | (956,692)                                      | –                       |
| 2023         | 1,757,507                 | –                     | –                | –                                | –                                              | 1,757,507               |
| 2024         | 2,255,153                 | –                     | –                | (220,449)                        | –                                              | 2,034,704               |
| 2025         | –                         | 22/09/2025            | 1,681,020        | –                                | –                                              | 1,681,020               |
| <b>Total</b> | <b>5,206,285</b>          | <b>–</b>              | <b>1,681,020</b> | <b>(457,382)</b>                 | <b>(956,692)</b>                               | <b>5,473,231</b>        |

Year ended 30 June 2025

|              | Held at start of the year | Granted during FY2025 |                  | Lapsed / Forfeited during FY2026 | Exercised (or Shares received from Exercising) | Held at end of the year |
|--------------|---------------------------|-----------------------|------------------|----------------------------------|------------------------------------------------|-------------------------|
| Plan         | Number                    | Date Granted          | Number           | Number                           | Number                                         | Number                  |
| 2020         | 56,628                    | –                     | –                | (56,628)                         | –                                              | –                       |
| 2021         | –                         | –                     | –                | –                                | –                                              | –                       |
| 2022         | 1,245,773                 | –                     | –                | (52,148)                         | –                                              | 1,193,625               |
| 2023         | 1,814,831                 | –                     | –                | (57,324)                         | –                                              | 1,757,507               |
| 2024         | –                         | 13/11/2024            | 2,501,845        | (246,692)                        | –                                              | 2,255,153               |
| <b>Total</b> | <b>3,117,232</b>          | <b>–</b>              | <b>2,501,845</b> | <b>(412,792)</b>                 | <b>–</b>                                       | <b>5,206,285</b>        |

The weighted average remaining contractual life of performance rights outstanding at the end of the financial year was 1.33 years (2025: 1.58 years).

The total share-based payment expense recognised in 2026 was \$1,590,123 (2025: \$1,501,891).

## 6.4 Interest bearing loans and borrowings

|                                               | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------------|----------------|----------------|
| <b>Current liabilities</b>                    |                |                |
| Acquisition facility                          | 25,177         | –              |
| Bank loans – funding facility and other loans | 1,792          | 5,713          |
|                                               | <b>26,969</b>  | <b>5,713</b>   |
| <b>Non-current liabilities</b>                |                |                |
| Acquisition facility                          | –              | 25,177         |
| Bank loans – funding facility and other loans | 10,839         | 15,448         |
|                                               | <b>10,839</b>  | <b>40,625</b>  |

Refer to note 6.5 for further information on financial instruments risk.

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

|                                     | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------------------|----------------|----------------|
| <b>Total liabilities</b>            |                |                |
| Bank overdraft                      | 5,450          | 5,450          |
| Bilateral funding facility          | 68,177         | 72,854         |
|                                     | <b>73,627</b>  | <b>78,304</b>  |
| <b>Used at the reporting date</b>   |                |                |
| Bank overdraft                      | 1,141          | 1,169          |
| Bilateral funding facility          | 37,808         | 46,338         |
|                                     | <b>38,949</b>  | <b>47,507</b>  |
| <b>Unused at the reporting date</b> |                |                |
| Bank overdraft                      | 4,309          | 4,281          |
| Bilateral funding facility          | 30,369         | 26,516         |
|                                     | <b>34,678</b>  | <b>30,797</b>  |

The interest-bearing loans and borrowings balance is \$37,808,000 (Current: \$26,969,000 Non-current: \$10,839,000) (2025: Current: \$5,713,000 Non-current: \$40,625,000) comprising of borrowings from Westpac Bank. There are currently seventeen lines of credit with Westpac Bank. These facilities are subject to floating interest rate arrangements.

Count Limited has an overdraft facility with Westpac Bank, the limit is \$5,000,000 (2025: \$5,000,000). Bank guarantees on properties are offset against this balance. 4Front Pty Ltd has an overdraft facility with Westpac Bank, the limit is \$450,000 (2025: \$450,000).

Count Limited has a revolving line of credit with Westpac Bank, the limit is currently \$51,609,000 (2025: \$56,668,000) and is charged with a variable rate. This three-year facility with Westpac was renewed in February 2024. The rate is determined with reference to the Bank Bill Swap Bid Rate (BBSY). Reference Rates are published by Thomson Reuters plus a margin.

A guarantee and charge as security for the facility is provided by Count Limited.

Kidmans Partners Pty Ltd has three bank loans with Westpac Bank, the total limit is \$2,923,000 repayable between two to four years. In addition, there is a line fee on this facility. A guarantee and charge as security for the facility is provided by Kidmans Partners Pty Ltd.

Count GC Holdings Pty Ltd has a bank loan with Westpac Bank, the limit is \$6,354,000 repayable over two years. In addition, there is a line fee on this facility. A guarantee and charge as security for the facility is provided by Count GC Holdings Pty Ltd.

Unite Advisory Pty Ltd has two bank loans with Westpac Bank, the limit is \$1,035,000 repayable over two years. In addition, there is a line fee on this facility. A guarantee and charge as security for the facility is provided by Unite Advisory Pty Ltd.

4Front Pty Ltd has three bank loans with Westpac Bank, the total limit is \$1,147,000 repayable between one and two years. In addition, there is a line fee on this facility. A guarantee and charge as security for the facility is provided by 4Front Pty Ltd.

Moggs Accounting + Advisory Pty Ltd has two bank loans with Westpac, the limit is \$1,073,000 repayable between two to three years. In addition, there is a line fee on this facility. A guarantee and charge as security for the facility is provided by Moggs Accounting + Advisory Pty Ltd.

CountPlus One Pty Ltd has a bank loan with Westpac Bank, the limit is \$1,692,000 repayable between two to three years. In addition, there is a line fee on this facility. A guarantee and charge as security for the facility is provided by CountPlus One Pty Ltd.

WSC Group – Aust Pty Ltd has a bank loan with Westpac Bank, the limit is \$739,000 repayable between two to three years. In addition, there is a line fee on this facility. A guarantee and charge as security for the facility is provided by WSC Group – Aust Pty Ltd.

Twomeys Pty Ltd has two bank loans with Westpac Bank, the limit is \$1,107,000 repayable between three to four years. In addition, there is a line fee on this facility. A guarantee and charge as security for the facility is provided by Twomeys Pty Ltd.

Notes to the Consolidated Financial Statements  
For the Year Ended 30 June 2026

### Secured bank loans

Count Limited's revolving line of credit with Westpac Bank is subject to two covenants that need to be complied with at all times. The line of credit contains covenants stating that at all times:

- 1) The Group's financial debt (defined as the Group's total financial liabilities) to earnings before interest, taxation, depreciation and amortisation (EBITDA) has to be less 2.15 times. The financial undertaking is calculated by dividing financial debt by EBITDA, the result is expressed as a multiple of EBITDA. This undertaking is tested half yearly on a rolling 12 month basis, this is the calculation period.
- 2) The Group's interest cover ratio has to be more than 3.00 times. The financial undertaking is calculated by dividing earnings before interest and taxation by gross interest expense the result is expressed as a multiple of EBIT. This undertaking is tested half yearly on a year to date basis, this is the calculation period.

The Group has satisfied the covenants requirements during both half yearly testing periods.

### Defaults and breaches

During the current and prior year, there were no defaults or breaches on any of the loans.

### Material accounting policy information

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings, using the effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all the facility will be drawn down. In this case, the fee is deferred until the draw down occurs. To the extent whereby there is no evidence that it is probable that some or all the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

### Changes in liabilities arising from financing activities

|                                                    | 2025<br>\$'000 | Cash flow<br>\$'000 | Non-cash<br>changes<br>Reclassification<br>to short-term<br>\$'000 | Other changes<br>\$'000 | 2026<br>\$'000 |
|----------------------------------------------------|----------------|---------------------|--------------------------------------------------------------------|-------------------------|----------------|
| Short-term borrowings                              | 5,713          | (3,921)             | 25,177                                                             | –                       | 26,969         |
| Long-term borrowings                               | 40,625         | (5,056)             | (24,730)                                                           | –                       | 10,839         |
| <b>Total liabilities from financing activities</b> | <b>46,338</b>  | <b>(8,977)</b>      | <b>447</b>                                                         | <b>–</b>                | <b>37,808</b>  |

## 6.5 Capital and financial risk management

### Financial assets and liabilities

Note 7.4 provides a description of each category of financial assets and financial liabilities and the related accounting policies. The carrying amounts of financial assets and financial liabilities in each category are as follows:

| 30 June 2026                               | Note | Financial assets<br>(amortised cost)<br>\$'000  | Total<br>\$'000 |
|--------------------------------------------|------|-------------------------------------------------|-----------------|
| <b>Financial assets</b>                    |      |                                                 |                 |
| Cash and cash equivalents                  | 3.1  | 63,929                                          | 63,929          |
| Trade and other receivables                | 3.2  | 49,683                                          | 49,683          |
| <b>Total financial assets</b>              |      | <b>113,612</b>                                  | <b>113,612</b>  |
|                                            |      |                                                 |                 |
| 30 June 2026                               | Note | Other liabilities<br>(amortised cost)<br>\$'000 | Total<br>\$'000 |
| <b>Financial liabilities</b>               |      |                                                 |                 |
| Trade and other payables                   | 3.4  | (2,951)                                         | (2,951)         |
| Interest bearing loans and borrowings      | 6.4  | (37,808)                                        | (37,808)        |
| Lease liability                            | 4.3  | (17,986)                                        | (17,986)        |
| Contingent and deferred cash consideration | 3.6  | (4,226)                                         | (4,226)         |
| <b>Total financial liabilities</b>         |      | <b>(62,971)</b>                                 | <b>(62,971)</b> |
|                                            |      |                                                 |                 |
| 30 June 2025                               | Note | Financial assets<br>(amortised cost)<br>\$'000  | Total<br>\$'000 |
| <b>Financial assets</b>                    |      |                                                 |                 |
| Cash and cash equivalents                  | 3.1  | 23,226                                          | 23,226          |
| Trade and other receivables                | 3.2  | 48,256                                          | 48,256          |
| <b>Total financial assets</b>              |      | <b>71,482</b>                                   | <b>71,482</b>   |
|                                            |      |                                                 |                 |
| 30 June 2025                               | Note | Other liabilities<br>(amortised cost)<br>\$'000 | Total<br>\$'000 |
| <b>Financial liabilities</b>               |      |                                                 |                 |
| Trade and other payables                   | 3.4  | (3,850)                                         | (3,850)         |
| Interest bearing loans and borrowings      | 6.4  | (46,338)                                        | (46,338)        |
| Lease liability                            | 4.3  | (17,449)                                        | (17,449)        |
| Contingent and deferred cash consideration | 3.6  | (4,900)                                         | (4,900)         |
| <b>Total financial liabilities</b>         |      | <b>(72,537)</b>                                 | <b>(72,537)</b> |

The carrying amount of the following financial assets and liabilities is considered a reasonable approximation of fair value:

- trade and other receivables;
- cash and cash equivalents;
- loans and advances;
- trade and other payables;
- other liabilities; and
- interest bearing borrowings.

## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2026

#### Financial instruments risk

##### Financial risk management objectives

The Group's principal financial assets and liabilities, which arise directly from its operations, comprise of cash and cash equivalents, trade and other receivables, interest bearing loans, borrowing, trade and other payables.

The Group's activities expose it to a variety of financial risks: market risk (including interest rate risk), credit risk and liquidity risk. The Group'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 Group. The Group 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 and ageing analysis for credit risk.

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

##### Price risk

The Group is not exposed to any significant price risk.

##### Interest rate risk

The Group's main interest rate risk arises from long-term borrowings. Borrowings obtained at variable rates expose the Group to interest rate risk. Borrowings obtained at fixed rates expose the Group to fair value interest rate risk.

At 30 June 2026, the Group had total bank loans outstanding of \$37,808,000 (2025: \$46,338,000).

The effect on profit as a result of changes in interest rate with all other variables remaining constant would be as follows:

|                         | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------------------|----------------|----------------|
| <b>Change in profit</b> |                |                |
| +1% (100 basis points)  | (378)          | (463)          |
| -1% (100 basis points)  | 378            | 463            |

##### Credit risk

The Group is exposed to credit risk from its operating activities (primarily cash and cash equivalents and trade and other receivables).

The Group trades only with creditworthy third parties, and as such collateral is not requested nor is it the Group's policy to securitise its trade and other receivables. There are no significant concentrations of credit risk within the Group and financial instruments are spread amongst several counterparties to spread the risk of default of counterparties.

The Group's exposure to credit risk arises from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments, as indicated in the consolidated statement of financial position. The maximum credit risk exposure does not consider the value of any collateral or other security held, in the event other entities / parties fail to perform their obligations under the financial instruments in question. In addition, receivable balances are monitored on an ongoing basis. The Group observes its provision policy.

##### Liquidity risk

Vigilant liquidity risk management requires the Group to maintain sufficient liquid assets (mainly cash and cash equivalents) and available borrowing facilities 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.

## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2026

As at 30 June 2026, the Group's non-derivative financial liabilities have contractual maturities (including interest payments where applicable) as summarised below:

| 30 June 2026                               | Current within<br>6 months<br>\$'000 | 6 to 12 months<br>\$'000 | Non-current<br>1 to 5 years<br>\$'000 | Later than 5 years<br>\$'000 |
|--------------------------------------------|--------------------------------------|--------------------------|---------------------------------------|------------------------------|
| Trade and other payables                   | 2,951                                | –                        | –                                     | –                            |
| Interest bearing loans and borrowings      | 25,189                               | 1,780                    | 10,839                                | –                            |
| Deferred and contingent cash consideration | 2,630                                | 1,076                    | 520                                   | –                            |
| Lease liabilities                          | 1,773                                | 2,305                    | 10,232                                | 3,676                        |
|                                            | 32,543                               | 5,161                    | 21,591                                | 3,676                        |

This compares to the maturity of the Group's non-derivative financial liabilities in the previous reporting period as follows:

| 30 June 2025                               | Current within<br>6 months<br>\$'000 | 6 to 12 months<br>\$'000 | Non-current<br>1 to 5 years<br>\$'000 | Later than 5 years<br>\$'000 |
|--------------------------------------------|--------------------------------------|--------------------------|---------------------------------------|------------------------------|
| Trade and other payables                   | 3,850                                | –                        | –                                     | –                            |
| Interest bearing loans and borrowings      | 4,571                                | 1,142                    | 40,625                                | –                            |
| Deferred and contingent cash consideration | 1,775                                | 2,234                    | 891                                   | –                            |
| Lease liabilities                          | 2,158                                | 1,818                    | 8,964                                 | 4,509                        |
|                                            | 12,354                               | 5,194                    | 50,480                                | 4,509                        |

#### Fair value of financial instruments

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

#### Fair value measurement

The carrying amounts of cash and cash equivalents, trade and other receivables, trade and other payables, loans, advances and other receivables and interest-bearing borrowings approximate their fair value.

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

#### Fair value hierarchy

The Group uses following three level hierarchy for assets and liabilities, measured or disclosed at fair value, 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.



## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2026

The table below depicts assets and liabilities where fair value is measured using Level 3 inputs and does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value:

| 2026                             | Level 1<br>\$'000 | Level 2<br>\$'000 | Level 3<br>\$'000 | Total<br>\$'000 |
|----------------------------------|-------------------|-------------------|-------------------|-----------------|
| <b>Financial liabilities</b>     |                   |                   |                   |                 |
| Contingent consideration payable | –                 | –                 | (4,056)           | (4,056)         |
|                                  |                   |                   |                   |                 |
| 2025                             | Level 1<br>\$'000 | Level 2<br>\$'000 | Level 3<br>\$'000 | Total<br>\$'000 |
| <b>Financial liabilities</b>     |                   |                   |                   |                 |
| Contingent consideration payable | –                 | –                 | (4,524)           | (4,524)         |

| Contingent consideration payable                                                                                   | 2026<br>\$'000 |
|--------------------------------------------------------------------------------------------------------------------|----------------|
| Balance at beginning of year                                                                                       | (4,524)        |
| Gain on contingent consideration in the profit or loss                                                             | 1,047          |
| Additions to contingent cash consideration for acquisitions of assets, subsidiaries and associates during the year | (2,938)        |
| Cash paid for settlement of contingent cash consideration                                                          | 2,359          |
| <b>Closing contingent consideration payable</b>                                                                    | <b>(4,056)</b> |

The fair value of the financial assets and liabilities represents 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 following methods and assumptions were used to estimate the fair values.

Fair value of other investments held at fair value through profit and loss is determined based on observable market transactions. Observable market transactions considered are those transactions which occurred on 30 June 2026, excluding new issue of shares. The fair value is calculated by multiplying the total number of shares outstanding by the market price.

Fair value of contingent consideration is derived from management expectations of the performance of the acquired businesses and assets.

The significant unobservable inputs in the fair value of contingent consideration are based on management's expectation of future cash flows or revenue and performance of the business.

There were no transfers between levels during the financial year.

The maximum potential payment for contingent consideration is \$4,055,605 (2025: \$4,524,530).

Management believes no reasonable change in any other key assumptions would have a material impact on the fair value of deferred consideration.

## 7 Other information

### 7.1 Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by KPMG, the auditor of the Group:

|                                                              | 2026<br>\$     | 2025<br>\$     |
|--------------------------------------------------------------|----------------|----------------|
| <b>Audit Services – KPMG</b>                                 |                |                |
| Audit and review of the financial statements – Count Limited | 431,500        | 422,000        |
| Audit and review of the financial statements – Subsidiaries  | 109,200        | 106,000        |
| <b>Regulatory Assurances Services – KPMG</b>                 |                |                |
| Other regulatory assurance services – AFSL                   | 72,800         | 72,000         |
| <b>Total remuneration of KPMG</b>                            | <b>613,500</b> | <b>600,000</b> |

### 7.2 Contingencies

#### Contingent assets

The Group has no contingent assets as at 30 June 2026 (2025: nil).

#### Contingent liabilities

##### Class action lawsuit

Class action proceedings were filed by Piper Alderman in the Federal Court of Australia against Count Limited's subsidiary firm, Count Financial Limited (Count Financial) in 2020. The proceedings sought financial compensation and related to commissions paid to Count Financial and its authorised representatives and certain obligations of its financial advisers to provide ongoing advice in the period 21 August 2014 to 21 August 2020.

On 27 May 2025, the Federal Court of Australia dismissed the claim. Subsequently, on 26 June 2025 Count Financial received a Notice of Appeal to the Full Court of the Federal Court filed by the applicant in relation to the Class Action. The appeal was heard on 26 and 27 March 2026. There is no set timeframe for the Court to deliver its judgement.

Count Limited acquired Count Financial from Commonwealth Bank of Australia (CBA) on 1 October 2019. The Class Action is contemplated by an indemnity provided by CBA to Count Limited in relation to certain conduct that occurred prior to and after the acquisition of Count Financial by Count Limited.

### 7.3 Commitments

#### Capital commitments

The Group had no capital commitments in the current year (2025: \$nil). The Group has commitments of \$1,434,793 (2025: \$1,570,815) to various landlords in the form of bank guarantees. No material losses are anticipated in respect of these guarantees.

## 7.4 Summary of other material accounting policies

### Material accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for the Group / Consolidated entity consisting of Count Limited and its subsidiaries.

### Basis of preparation

These consolidated general-purpose financial statements have been prepared in accordance with Australian Accounting Standards, Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001. Count Limited is a for-profit entity for the purpose of preparing the financial statements.

Both the functional and presentation currency of Count Limited and its subsidiaries is Australian dollars (\$) and the financial report is presented in Australian dollars (\$A). In accordance with ASIC Corporations (Rounding in Financial / Directors' Reports) Instrument 2026 / 183, amounts in the financial report are rounded off to the nearest thousand dollars unless otherwise indicated.

### Compliance with IFRS

These consolidated financial statements of the Group also comply with International Financial Reporting Standards as issued by the International Accounting Standards Board (IASB).

### Critical accounting estimates and judgments

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 1.2.

### Historical cost convention

The consolidated financial statements have been prepared on an accrual basis and are based on historical costs modified by the revaluation of certain financial assets and financial liabilities for which the fair value basis of accounting has been applied.

### Changes to presentation

Wherever necessary, Count Limited has regrouped and reclassified certain balances in the financial statements in order to provide more relevant information to our stakeholders. The comparative information has been reclassified accordingly. These reclassifications do not have any impact on the profit for the current year or prior year.

### Parent entity information

In accordance with the Corporations Act 2001, these financial statements present the results of the Group only. Supplementary information about the parent entity is disclosed in note 5.6.

### Going concern

The consolidated financial statements have been prepared on a going concern basis, which contemplates the continuity of normal operations and the realisation of assets and discharges of liabilities in the ordinary course of business.

### New or amended Accounting Standards and Interpretations adopted

The Group has adopted all relevant new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are mandatory for the current reporting period. None of the new standards or amendments to standards that are mandatory for the first time materially affected any of the amounts recognised in the current period or any prior period.

## Notes to the Consolidated Financial Statements For the Year Ended 30 June 2026

### Accounting standards and interpretations issued but not yet effective

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2026 reporting period and have not been early adopted by the Group.

#### AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 will replace AASB 101 Presentation of Financial Statements and applies for annual reporting periods beginning on or after 1 January 2027. The new standard introduces the following key new requirements:

- entities are required to classify all income and expenses into five categories in the statement of profit or loss, namely the operating, investing, financing, discontinued operations and income tax categories. Entities are also required to present a newly-defined operating profit and profit before financing and income taxes subtotals. Entities' net profit will not change;
- management-defined performance measures (MPMs) are disclosed in a single note in the financial statements; and
- enhanced guidance is provided on how to group information in the financial statements.

In addition, all entities are required to use the operating profit subtotal as the starting point for the statement of cash flows when presenting operating cash flows under the indirect method. The Group is in the process of assessing the impact of the new standard, particularly with regard to the structure of the Group's statement of profit or loss, the statement of cash flows and the additional disclosures required for MPMs.

#### Other accounting standards

The following new and amended accounting standards are not expected to have a significant impact on the Group's consolidated financial statements.

- Lack of Exchangeability (Amendments to AASB 121)
- Classification and Measurement of Financial Instruments (Amendments to AASB 9 and AASB 7)
- Contracts Referencing Nature-dependent electricity (Amendments to AASB 9 and AASB 7)
- Amendments to Australian Accounting Standards – Annual improvements Volume 11 Amendments to:
  - AASB 1 First-time Adoption of Australian Accounting Standards;
  - AASB 7 Financial Instruments: Disclosures;
  - AASB 9 Financial Instruments;
  - AASB 10 Consolidated Financial Statements; and
  - AASB 107 Statement of Cash Flows.
- Insurance contracts in the Public Sector (Amendments to AASB 17 Insurance Contracts)
- Sale or contribution of assets between an investor and its associates / joint venture (Amendments to AASB 10 Consolidated Financial Statements and AASB 128 Investments in Associates and Joint Ventures).

### Principles of consolidation

#### Subsidiaries

The consolidated financial statements incorporate the assets and liabilities of Count Limited and its subsidiaries as at 30 June 2026 and the results of Count Limited and its subsidiaries for the year then ended. Count Limited and its subsidiaries together are referred to in these financial statements as (the Group).

Subsidiaries are all those entities over which the Group has control. The Group controls an entity when the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are de-consolidated from the date that control ceases.

Intercompany transactions, balances and unrealised gains on transactions between entities in the Group are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of the impairment of the asset transferred. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

The acquisition of subsidiaries is accounted for using the acquisition method of accounting. A change in ownership interest, without the loss of control, is accounted for as an equity transaction, where the difference between the consideration transferred and the book value of the share of the non-controlling interest acquired is recognised directly in equity attributable to the parent.

Non-controlling interest in the results and equity of subsidiaries are shown separately in the Consolidated Statement of Profit or Loss and Other Comprehensive Income, Consolidated Statement of Financial Position and Consolidated Statement of Changes in Equity of the Group.

Investments in subsidiaries are accounted for at cost in the financial statements of Count Limited less any impairment charges.

Where the Group loses control over a subsidiary, it derecognises the assets including goodwill, liabilities and non-controlling interest in the subsidiary together with any cumulative translation differences recognised in equity. The Group recognises the fair value of the consideration received and the fair value of any investment retained together with any gain or loss in profit or loss.

## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2026

#### Associates

Associates are all entities over which the Group has significant influence but not control or joint control, generally accompanying a shareholding of between 20% and 49% of the voting rights. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

The Group's share of its associates' post acquisition profits or losses is recognised in profit or loss and its share of post-acquisition other comprehensive income, is recognised in other comprehensive income. The cumulative post acquisition movements are adjusted against the carrying amount of the investment. Dividends from associates are recognised as reduction in the carrying amount of the investment.

When the Group's share of losses in an associate equal or exceeds its interest in the associate, including any other unsecured long-term receivables, the Group does not recognise further losses, unless it has incurred obligations or made payments on behalf of the associate.

#### Employee share trust

The Company has formed a trust to administer the Group's Long-Term Incentive Plan. This trust is consolidated as the substance of the relationship is that the trust is controlled by the Group.

Shares held by the trust are disclosed as Treasury Shares and are deducted from contributed equity.

#### Foreign currency transactions

The financial statements are presented in Australian dollars, which is Count Limited's functional and presentation currency.

#### Foreign currency transactions

Foreign currency transactions are translated into Australian dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at financial year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

#### Foreign operations

The assets and liabilities of foreign operations are translated into Australian dollars using the exchange rates at the reporting date. The revenues and expenses of foreign operations are translated into Australian dollars using the average exchange rates, which approximate the rates at the dates of the transactions, for the period. All resulting foreign exchange differences are recognised in other comprehensive income through the foreign currency reserve in equity.

The foreign currency reserve is recognised in profit or loss when the foreign operation or net investment is disposed of.

#### Financial instruments

##### Recognition, initial measurement and derecognition

Financial assets and liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument, and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are measured initially at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

##### Classification and subsequent measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with AASB 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- amortised cost; or
- fair value through profit or loss (FVPL).

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

Classifications are determined by both:

- the entities' business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial assets.

## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2026

#### Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVPL):

- they are held within a business model that aims to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Group's cash and cash equivalents, trade and most other receivables fall into this category of financial instruments.

#### Financial assets at fair value through profit or loss (FVPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorised at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVPL.

#### Impairment of financial assets

AASB 9's impairment requirements use more forward looking information to recognise expected credit losses – the 'expected credit losses model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and fair value through other comprehensive income (FVOCI), trade receivables, contract assets recognised and measured under AASB 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

The Group considers a broader 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.

#### Trade and other receivables and contract assets

Trade and other receivables and contract assets are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for expected credit losses. The Group makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the Company uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

The Group assesses impairment of trade receivables on a collective basis as they possess credit risk characteristics based on the days past due.

#### Classification and measurement of financial liabilities

The Group's financial liabilities include borrowings, trade and other payables, contract liabilities and other liabilities. Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Company designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for financial liabilities designated at FVPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss.

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.



## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2026

#### Current and non-current classification

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Group's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Group's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or the Group does not have the right at the end of the reporting period to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Deferred tax assets and liabilities are always classified as non-current.

#### Right-of-use assets

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Group expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of-use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The Group has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

#### Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Group's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

#### Lease make good provision

A provision has been made for the present value of anticipated costs for future restoration of leased premises. The provision includes future cost estimates associated with closure of the premises. The calculation of this provision requires assumptions such as application of closure dates and cost estimates. The provision recognised for each site is periodically reviewed and updated based on the facts and circumstances available at the time. Changes to the estimated future costs for sites are recognised in the statement of financial position by adjusting the asset and the provision. Reductions in the provision that exceed the carrying amount of the asset will be recognised in profit or loss.

#### Employee benefits

##### Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave, long service leave and accumulating sick leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled. Non-accumulating sick leave is expensed to profit or loss when incurred.

#### Goods and Services Tax and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the tax authority is included in other receivables or other payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

## Notes to the Consolidated Financial Statements

### For the Year Ended 30 June 2026

#### Rounding of amounts

The Group is of a kind referred to in Corporations Instrument 2026 / 183, issued by the Australian Securities and Investments Commission, relating to 'rounding-off'. Amounts in this report have been rounded off in accordance with that Corporations Instrument to the nearest thousand dollars, or in certain cases, the nearest dollar.

#### Comparatives

The significant accounting policies adopted in the preparation of the financial statements have been consistently applied to the current year and the comparative period, unless otherwise stated. Where necessary, comparative information has been reclassified to be consistent with current period disclosures.

### 7.5 Events after the reporting period

On 1 July 2026, the Group acquired a 17.7% shareholding in Tailored Lifetime Solutions Pty Ltd for a purchase consideration of circa \$2.9m.

On 1 July 2026, the Group acquired an additional 8.66% shareholding in WSC Group – Aust Pty Ltd for a purchase consideration of \$1.3m, increasing the Group's ownership from 50.01% to 58.67%.

On 1 July 2026, the Group acquired an additional 2.5% shareholding in OBM Financial Services Pty Ltd for a purchase consideration of \$173,188, increasing its ownership from 48.1% to 50.6%. The transaction resulted in OBM Financial Services Pty Ltd becoming a partly-owned subsidiary from 1 July 2026.

On 13 July 2026, the Group entered into an debt funding facility agreement with Commonwealth Bank of Australia (CBA). The new funding facility will replace the Group's existing debt facilities with Westpac Banking Corporation. The CBA funding facility comprises of:

- a \$77.0 million acquisition facility on a three-year term to fund the Acquisition, re-finance existing debt facilities and enable growth plans;
- access to an additional \$33.0 million credit-approved accordion facility; and
- a \$6.6 million working capital facility.

Following initial announcement on 31 March 2026, on 20 July 2026, the Group completed the acquisition of the businesses operated by Oracle Advisory Group Pty Ltd, Oracle Accounting (Australia) Pty Ltd and Oracle Investment Management Pty Ltd (Oracle Group).

The key terms of the acquisition are as follows:

- upfront consideration of approximately \$49.0 million (subject to customary completion adjustments) comprising approximately \$45.6 million in cash (subject to customary completion adjustments) and approximately \$3.4 million in new Count shares to be issued to certain existing Oracle Group shareholders on or around 28 August 2026;
- deferred cash consideration of up to \$16.6 million in aggregate, payable following the first and second anniversaries following completion subject to the achievement of agreed performance milestones; and
- earn-out cash consideration of up to \$12.6 million in aggregate which may be payable following the first and second anniversaries following completion subject to the achievement of agreed performance milestones during the first and second years following completion.

The acquisition represents a non-adjusting event after the reporting period. The Group is continuing to assess the fair values of the identifiable assets acquired and liabilities assumed and, accordingly, the initial accounting for the business combination has not yet been finalised.

On 21 July 2026, the Group announced that an Extraordinary General Meeting of the shareholders will be held on 27 August 2026. Details of the meeting including resolutions to be tabled can be found in the Notice of Meeting available on Company's website.

On 14 August 2026, Count Limited entered into binding agreements to merge WSC Group – Aust Pty Ltd (WSC) and CountPlus One Pty Ltd (CNS). Under the transaction, WSC will acquire all of the issued shares in CNS in consideration for the issue of new shares in WSC to Count Limited, resulting in Count holding approximately 70.2% of the merged entity. Completion is expected to occur on 1 September 2026.

On 26 August 2026, the Directors resolved to declare a Final dividend of 3.00 cents (fully franked) to be paid on Thursday 8 October 2026 (record date Tuesday 1 September 2026).

No other matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect:

- a) the Group's operations in future financial periods, or consolidated entity;
- b) the results of those operations in future financial periods; or
- c) the Group's state of affairs of the consolidated entity in future financial periods.

Consolidated Entity Disclosure Statement  
As at 30 June 2026

|                                                                |                                                        |                                                           |                                           | Ownership interest |         |
|----------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------|--------------------|---------|
| Name                                                           | Principal place of business / Country of Incorporation | Australian resident or foreign resident (for tax purpose) | Jurisdiction (s) of Foreign tax residency | 2026 %             | 2025 %  |
| 1. Count Limited                                               | Australia                                              | Australia                                                 | N/A                                       |                    |         |
| 2. Count GC Holdings Pty Ltd                                   | Australia                                              | Australia                                                 | N/A                                       | 69.24%             | 69.24%  |
| • Count GC Pty Ltd                                             | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Digital O2 Pty Ltd                                           | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Count Coolangatta Pty Ltd                                    | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Count Brisbane CBD Pty Ltd                                   | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Specialised Business Solutions Pty Ltd                       | Australia                                              | Australia                                                 | N/A                                       | –                  | 61.28%  |
| • Collective Resourcing Pty Ltd                                | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Collective Outsourcing Incorporated                          | Philippines                                            | Foreign                                                   | Philippines                               | 100.00%            | 100.00% |
| 3. BWA 128 948 201 Pty Ltd                                     | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • 607 577 097 Pty Ltd                                          | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| 4. Moggs Accounting + Advisory Pty Ltd                         | Australia                                              | Australia                                                 | N/A                                       | 55.00%             | 60.00%  |
| 5. 4Front Holdings Pty Ltd                                     | Australia                                              | Australia                                                 | N/A                                       | 60.36%             | 57.56%  |
| • 4Front Financial Planning Pty Ltd                            | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • 4Front Pty Ltd                                               | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • 4Front Accountants Pty Ltd                                   | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Profile Management Services Pty Ltd                          | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • 4Front Mortgage Broking Pty Ltd                              | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| 6. CountPlus One Pty Ltd                                       | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| 7. AdviceCo CA Pty Ltd                                         | Australia                                              | Australia                                                 | N/A                                       | 72.74%             | 70.00%  |
| 8. Kidmans Partners Holdings Pty Ltd                           | Australia                                              | Australia                                                 | N/A                                       | 55.15%             | 55.15%  |
| • Kidmans Partners Pty Ltd                                     | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Kidmans Partners Mortgage Pty Ltd                            | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Kidmans Partners Services Pty Ltd                            | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Kidmans Partners Wealth Pty Ltd                              | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| 9. Unite Advisory Pty Ltd                                      | Australia                                              | Australia                                                 | N/A                                       | 74.00%             | 74.00%  |
| 10. Twomeys Group Pty Ltd                                      | Australia                                              | Australia                                                 | N/A                                       | 51.05%             | 51.05%  |
| • Twomeys Pty Ltd                                              | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Twomeys Accounting & Advisory Pty Ltd                        | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Addvantage Financial Freedom Pty Ltd                         | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Addvantage Accountants Pty Ltd                               | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| 11. Count Financial Limited                                    | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| 12. Countplus FS Holdings Pty Limited (TFS Group)              | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Total Financial Solutions Australia Pty Ltd (In Liquidation) | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • TFS Operations Pty Limited                                   | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| 13. Accurium Holdings Pty Ltd                                  | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Accurium Pty Ltd                                             | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • McGing Advisory & Actuarial Pty Ltd                          | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| 14. Affinia Financial Advisers Pty Ltd                         | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| 15. Solutions Centric Pty Ltd                                  | Australia                                              | Australia                                                 | N/A                                       | 51.00%             | 51.00%  |
| • Solutions Centric Global Private Limited                     | India                                                  | Foreign                                                   | India                                     | 99.99%             | 99.99%  |
| 16. Countplus Employee Share Trust                             | N/A                                                    | Australia                                                 | N/A                                       | N/A                | N/A     |
| 17. Count Adelaide Holdings Pty Ltd                            | Australia                                              | Australia                                                 | N/A                                       | 65.21%             | 74.63%  |
| 18. WSC Group – Aust Pty Ltd                                   | Australia                                              | Australia                                                 | N/A                                       | 50.01%             | 32.75%  |

Consolidated Entity Disclosure Statement  
As at 30 June 2026

| Name                                                                    | Principal place of business / Country of Incorporation | Australian resident or foreign resident (for tax purpose) | Jurisdiction (s) of Foreign tax residency | Ownership interest |         |
|-------------------------------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------|--------------------|---------|
|                                                                         |                                                        |                                                           |                                           | 2026 %             | 2025 %  |
| <b>19. Count Holdings No. 1 Pty Ltd</b>                                 | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Count Holdings No. 3 Pty Ltd                                          | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| <b>20. Count Holdings No. 2 Pty Ltd</b>                                 | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| <b>21. Count Holdings No. 4 Pty Ltd (Formerly Diverger Pty Ltd)</b>     | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • DWA Managed Accounts Pty Ltd                                          | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Diverger Wealth Protection Pty Ltd                                    | Australia                                              | Australia                                                 | N/A                                       | –                  | 100.00% |
| • Diverger Wealth Holdings Pty Ltd                                      | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Diverger Distribution Services Pty Ltd                                | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Knowledge Shop Pty Ltd                                                | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Diverger Financial Services Pty Ltd                                   | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Merit Wealth Pty Ltd                                                  | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Count Corporate Services Pty Ltd (Formerly Diverger Services Pty Ltd) | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Merit Referral Services Pty Ltd                                       | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • GPS IP Group Holdings Pty Ltd                                         | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • GPS IP Pty Ltd                                                        | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • GPS Wealth Services Pty Ltd                                           | Australia                                              | Australia                                                 | N/A                                       | –                  | 100.00% |
| • GPS Wealth Ltd                                                        | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • GPSAST Pty Ltd                                                        | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • DivergerX Pty Ltd                                                     | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • PTW Care Pty Ltd                                                      | Australia                                              | Australia                                                 | N/A                                       | –                  | 100.00% |
| • Personal Insurance Solutions Australia Pty Ltd                        | Australia                                              | Australia                                                 | N/A                                       | –                  | 100.00% |
| • Tax Bytes Pty Ltd                                                     | Australia                                              | Australia                                                 | N/A                                       | –                  | 100.00% |
| • The SMSF Expert Pty Ltd                                               | Australia                                              | Australia                                                 | N/A                                       | –                  | 100.00% |
| • TaxBanter Pty Ltd                                                     | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Paragem Pty Limited                                                   | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • AFSL Compliance Pty Ltd                                               | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Priority Networking Pty Ltd                                           | Australia                                              | Australia                                                 | N/A                                       | 100.00%            | 100.00% |
| • Atkinson Saynor Private Wealth Pty Ltd                                | Australia                                              | Australia                                                 | N/A                                       | 55.00%             | 55.00%  |

All entities above are body corporates except for the Countplus Employee Share Trust which is a Trust.

## Basis of preparation

This consolidated entity disclosure statement (CEDS) has been prepared in accordance with the Corporations Act 2001 and includes information for each entity that was part of the consolidated entity as at the end of the financial year in accordance with AASB 10 Consolidated Financial Statements.

## Determination of tax residency

Section 295 (3A) (vi) of the Corporation Act 2001 defines tax residency as having the meaning in the Income Tax Assessment Act 1997. The determination of tax residency involves judgement as there are different interpretations that could be adopted, and which could give rise to a different conclusion on residency.

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 its determination of tax residency to ensure applicable foreign tax legislation has been complied with (see section 295(3A) (vii) of the Corporations Act 2001).









## Directors

|                       |                                               |
|-----------------------|-----------------------------------------------|
| <b>Ray Kellerman</b>  | Chair and Independent Non-Executive Director  |
| <b>Alison Ledger</b>  | Independent Non-Executive Director            |
| <b>Kate Hill</b>      | Independent Non-Executive Director            |
| <b>Carolyn Colley</b> | Independent Non-Executive Director            |
| <b>Tim Martin</b>     | Independent Non-Executive Director            |
| <b>Hugh Humphrey</b>  | Chief Executive Officer and Managing Director |

### Chief Financial Officer

**Keith Leung**

### Company Secretary

**Doug Richardson**

### Principal registered office in Australia

Level 11  
45 Clarence Street  
Sydney NSW 2000  
Telephone +61 2 8218 8778

### Share registry

**Computershare Investor Services Pty Ltd**

Level 4  
44 Martin Place  
Sydney NSW 2000  
Telephone +61 2 8234 5000

### Independent Auditor

**KPMG**

Level 38  
Tower Three International  
Towers Sydney  
300 Barangaroo Avenue  
Sydney NSW 2000  
Telephone +61 2 9335 7000

### Solicitors

**Baker McKenzie**

Level 46  
Tower One International  
Towers Sydney  
100 Barangaroo Avenue  
Barangaroo NSW 2000  
Telephone +61 2 9225 0200

### Banker

**Westpac Banking Corporation**

### Stock Exchange Listing

Count Limited shares are listed on the Australian Securities Exchange (ASX code: CUP)

### Website

**[www.count.au](http://www.count.au)**

### ABN

**11 126 990 832**

## Directors' Declaration

1. In the opinion of the Directors of Count Limited:
  - a. The consolidated financial statements and notes of Count Limited are in accordance with the Corporations Act 2001, including:
    - i. Giving a true and fair view of its financial position as at 30 June 2026 and of its performance for the financial year ended on that date; and
    - ii. Complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Regulations 2001.
  - b. There are reasonable grounds to believe that Count Limited will be able to pay its debts as and when they become due and payable.
  - c. The consolidated entity disclosure statement on page 104 is true and correct.
  - d. At the date of this declaration, there are reasonable grounds to believe that the members of the extended closed group identified in note 5.5 will be able to meet any obligations or liabilities to which they are, or may become, subject by virtue of the deed of cross guarantee described in note 5.5.
2. The Directors have been given the declarations required by Section 295A of the Corporations Act 2001 from the Chief Executive Officer and Chief Financial Officer for the financial year ended 30 June 2026.
3. Note 7.4 confirms that the Consolidated Financial Statements also comply with International Financial Reporting Standards.

Signed in accordance with a resolution of the Board of Directors.



**Ray Kellerman**  
Chair  
26 August 2026  
Sydney



## Independent Auditor's Report

To the shareholders of Count Limited

### Report on the audit of the Financial Report

#### Opinion

We have audited the **Financial Report** of Count Limited (the Company).

In our opinion, the accompanying Financial Report of the Company gives a true and fair view, including of the **Group's** financial position as at 30 June 2026 and of its financial performance for the year then ended, in accordance with the *Corporations Act 2001*, in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*.

The **Financial Report** comprises:

- Consolidated statement of financial position as at 30 June 2026.
- Consolidated statement of profit or loss and other comprehensive income, Consolidated statement of changes in equity, and Consolidated statement of cash flows for the year then ended
- Consolidated entity disclosure statement and accompanying basis of preparation as at 30 June 2026
- Notes, including material accounting policies
- Directors' Declaration.

The **Group** consists of the Company and the entities it controlled at the year end or from time to time during the financial year.

#### Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (the Code) that are relevant to audits of the financial report of public interest entities in Australia. We have fulfilled our other ethical responsibilities in accordance with these requirements.

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Independent Auditor's Report  
To the members of Count Limited

### 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.

This matter was 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 this matter.

### Recognition of revenue from contracts with customers (\$165.9m), contract assets (\$6.0m) and trade receivables (\$10.5m)

Refer to Notes 2.2 and 3.2 and 3.3 to the Financial Report

| The key audit matter                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | How the matter was addressed in our audit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The recognition of revenue, and the associated recoverability of aged trade receivables and aged contract assets are a key audit matter due to:</p> <ul style="list-style-type: none"> <li>Significance of the amounts to the financial statements;</li> <li>Multiple revenue streams with high volume of transactions across each segment with varying revenue recognition policies which requires significant audit effort to perform specific procedures for each significant stream of revenue; and</li> <li>Judgment by the Group in assessing the recoverability of aged trade receivables and aged contract assets.</li> </ul> <p>This resulted in significant audit effort in assessing the recognition of revenue and associated recoverability of aged trade receivables and aged contract assets.</p> | <p>Our procedures included:</p> <ul style="list-style-type: none"> <li>We obtained an understanding of the nature of the various revenue streams and related revenue recording processes, systems and controls.</li> <li>We assessed the appropriateness of the Group's accounting policies for revenue recognition against the requirements of the accounting standards and our understanding of the business.</li> <li>We tested, on a sample basis, over time and point in time, revenue transactions recorded throughout the year across significant revenue streams. This included assessing: <ul style="list-style-type: none"> <li>existence of the underlying arrangement to signed contracts with customers;</li> <li>amount of revenue recognised against the underlying arrangement with the customers; and</li> <li>timing of revenue recognition of each revenue contract based on completed performance obligations and the Group's revenue recognition policy.</li> </ul> </li> <li>We assessed the Group's allowances for expected credit loss ("ECL") of contract assets and trade receivables by the following procedures: <ul style="list-style-type: none"> <li>Assessed the Group's accounting policies relevant to the allowances for ECL against the requirements of the accounting standards.</li> <li>Tested the design and implementation of</li> </ul> </li> </ul> |



|  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  | <p>a key control in the allowance for ECL processes.</p> <ul style="list-style-type: none"> <li>Assessed the accuracy of the Group's previous allowances for ECLs to inform our evaluation of assumptions incorporated into the allowances for ECL.</li> <li>Checked the mathematical accuracy of the allowances for ECL calculation.</li> <li>Tested the ageing of trade receivables and contract asset balances to a sample of underlying records such as engagement letters, evidence of timing of work and time spent on the customer engagement, and subsequent customer invoices and/or to customer correspondence.</li> <li>We tested the allowance for the ECL for trade receivables and contract assets by selecting a sample of aged trade receivables and contract assets at year end and checking to underlying evidence as outlined in the procedure above, as well as, engagement letters, customer invoices, customer correspondence and subsequent cash receipts in the bank statements.</li> <li>We evaluated the adequacy of the disclosures in the financial report using our understanding obtained from our testing against the requirements of the Australian Accounting Standards.</li> </ul> |
|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

#### Other Information

Other Information is financial and non-financial information in Count Limited's annual report which is provided in addition to the Financial Report and the Auditor's Report. The Directors are responsible for the Other Information.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon, with the exception of the Remuneration Report and our related assurance opinion.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we 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.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

#### Responsibilities of the Directors for the Financial Report

The Directors are responsible for:

- preparing the Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of the Group, and in compliance with *Australian Accounting Standards* and the *Corporations Regulations 2001*
- implementing necessary internal control to enable the preparation of a Financial Report in accordance with the *Corporations Act 2001*, including giving a true and fair view of the financial position and performance of the Group, and that is free from material misstatement, whether due to fraud or error
- assessing the Group and Company's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Group and Company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- 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 *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They 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 the 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 at: [https://www.auasb.gov.au/media/bwvjcgre/ar1\\_2024.pdf](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

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

### Directors' 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 responsibilities

We have audited the Remuneration Report included in pages 26 to 40 of the Directors' report for the year ended 30 June 2026.

Our responsibility is to express an opinion as to whether the Remuneration Report complies in all material respects with *Section 300A* of the *Corporations Act 2001*, based on our audit conducted in accordance with *Australian Auditing Standards*.



KPMG

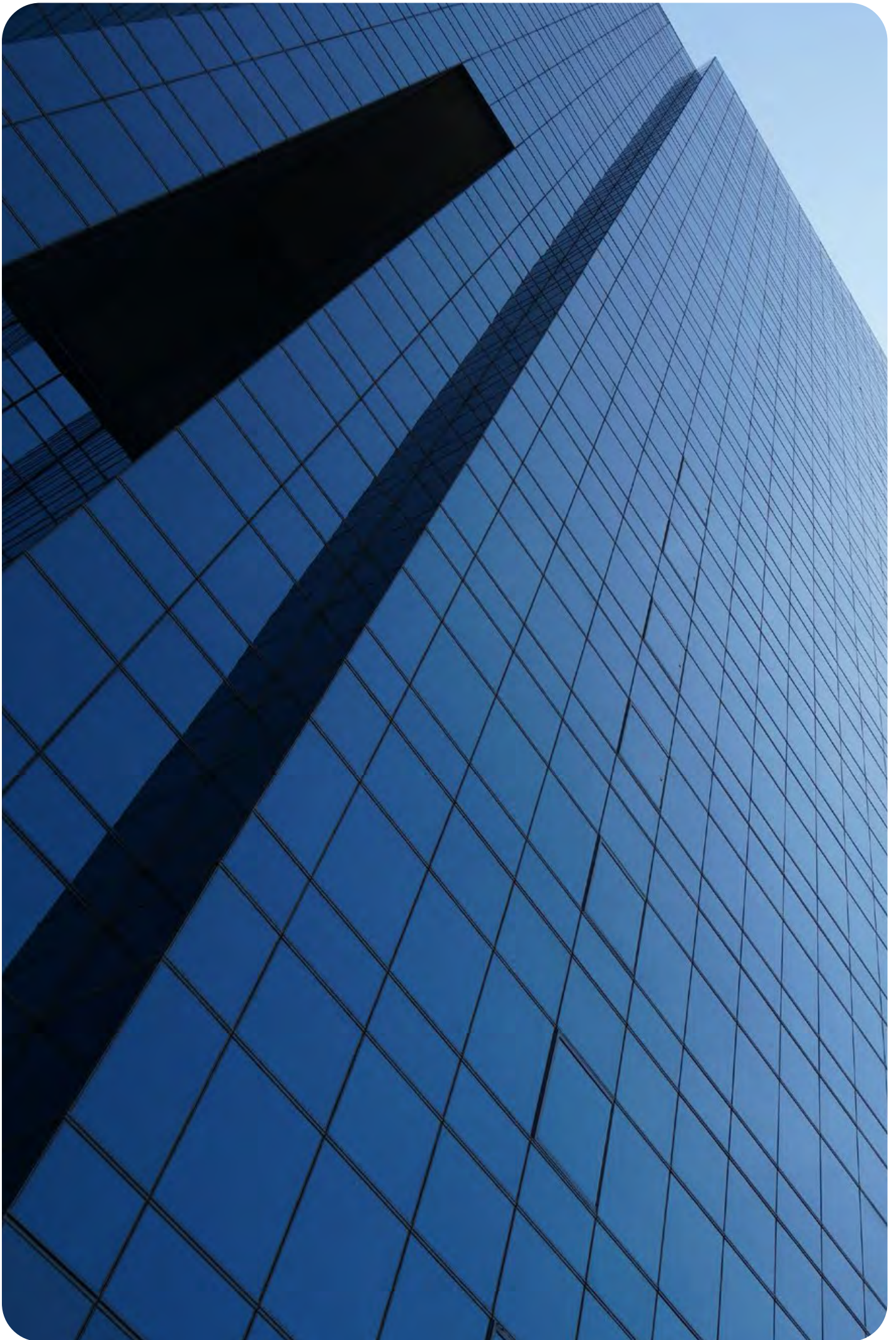


Julie Cleary

Partner

Sydney

26 August 2026



## ASX additional information

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

### Distribution of equitable securities

Analysis of the number of equitable security holders by size of holding:

|                                       | Listed Ordinary Shares – Fully Paid |                  |                     |
|---------------------------------------|-------------------------------------|------------------|---------------------|
|                                       | Number of Holders                   | Number of Shares | % of Issued Capital |
| 1 to 1,000                            | 425                                 | 251,741          | 0.12                |
| 1,001 to 5,000                        | 636                                 | 1,604,336        | 0.76                |
| 5,001 to 10,000                       | 261                                 | 2,051,433        | 0.97                |
| 10,001 to 100,000                     | 539                                 | 17,928,186       | 8.45                |
| 100,001 and over                      | 157                                 | 190,447,697      | 89.70               |
|                                       | 2,018                               | 212,283,393      | 100.00              |
| Holding less than a marketable parcel | 99                                  | 12,666           |                     |

### Equity security holders

#### Twenty largest quoted equity security holders

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

|                                                                           | Listed Ordinary Shares – Fully Paid |                   |
|---------------------------------------------------------------------------|-------------------------------------|-------------------|
|                                                                           | Number Held                         | % of Total Shares |
| 1 COLONIAL HOLDING COMPANY LTD                                            | 40,945,747                          | 19.29             |
| 2 HUB24 LIMITED                                                           | 27,660,784                          | 13.03             |
| 3 HSBC CUSTODY NOMINEES (AUSTRALIA) LIMITED                               | 26,491,018                          | 12.48             |
| 4 J P MORGAN NOMINEES AUSTRALIA PTY LIMITED                               | 21,302,863                          | 10.04             |
| 5 CITICORP NOMINEES PTY LIMITED                                           | 5,135,224                           | 2.42              |
| 6 MR BARRY MARTIN LAMBERT                                                 | 3,300,000                           | 1.55              |
| 7 ZANACORP FINANCIAL GROUP PTY LTD                                        | 2,797,500                           | 1.32              |
| 8 J & P CHICK PTY LIMITED <J & P CHICK PTY LTD S/F A/C>                   | 2,750,000                           | 1.30              |
| 9 A.C.N. 098 682 556 PTY LTD                                              | 2,346,667                           | 1.11              |
| 10 MR RAYMOND JOHN KELLERMAN + MRS RUTH KELLERMAN <THE KELLERMAN S/F A/C> | 2,100,000                           | 0.99              |
| 10 SANTOS L HELPER PTY LTD <SBS VAN PAASSEN A/C>                          | 2,100,000                           | 0.99              |
| 12 MR JOSEPH ZANCA + MRS SZERENKE ZANCA <ZANACORP SUPER FUND A/C>         | 2,042,500                           | 0.96              |
| 13 MR PETER GEOFFREY HOLICK                                               | 1,950,000                           | 0.92              |
| 14 RK SYDNEY PTY LTD <RK FAMILY A/C>                                      | 1,800,000                           | 0.85              |
| 15 BNP PARIBAS NOMINEES PTY LTD <HUB24 CUSTODIAL SERV LTD>                | 1,660,327                           | 0.78              |
| 16 DR JEFFREY ERIC DALE CHICK + DR PAMELA HAZEL CHICK                     | 1,570,000                           | 0.74              |
| 17 PACIFIC CUSTODIANS PTY LIMITED <EMPLOYEE SHARE TST A/C>                | 1,566,675                           | 0.74              |
| 18 SANDHURST TRUSTEES LTD <MILLEX ETHICAL FUND A/C>                       | 1,424,059                           | 0.67              |
| 19 DMX CAPITAL PARTNERS LIMITED                                           | 1,423,604                           | 0.67              |
| 20 GINGA PTY LTD <T G KLINGER SUPER FD A/C>                               | 1,263,572                           | 0.60              |
|                                                                           | 151,630,540                         | 71.43             |

### Substantial holders

|                                | Listed Ordinary Shares – Fully Paid |                   |
|--------------------------------|-------------------------------------|-------------------|
|                                | Number Held                         | % of Total Shares |
| 1 Colonial Holding Company Ltd | 40,945,747                          | 19.29             |
| 2 HUB24 Limited                | 27,660,784                          | 13.03             |
| 3 Ryder Capital Ltd            | 13,181,507                          | 6.21              |
| 4 Perpetual Limited            | 13,106,023                          | 6.17              |
|                                | 94,894,061                          | 44.70             |

## Investors' information

### Share trading

Count Limited's fully paid ordinary shares are listed on the Australian Stock Exchange (ASX) and are traded under the code CUP.

### Voting rights

At a General Meeting, every member present in person or by proxy or attorney, or in the case of a corporation by a representative duly authorised under the seal of that corporation, has one vote on a show of hands and in the event of a poll, one vote for each fully paid ordinary share held by the member. Options carry no voting rights.

### Shareholders' enquiries

Investors seeking information regarding their shareholding or wishing to change their address, should contact our share registry:

#### Computershare Investor Services Pty Ltd

|                |                                             |
|----------------|---------------------------------------------|
| <b>Address</b> | Level 4, 44 Martin Place<br>Sydney NSW 2000 |
| <b>Phone</b>   | 1300 850 505<br>+61 2 8234 5000             |
| <b>Fax</b>     | +61 2 8235 8150                             |

Any other enquiries relating to Count Limited can be directed to Count at:

|                       |                                 |
|-----------------------|---------------------------------|
| <b>Postal address</b> | GPO Box 1453<br>Sydney NSW 2001 |
| <b>Phone</b>          | +61 2 8218 8778                 |
| <b>Email</b>          | info@count.au                   |

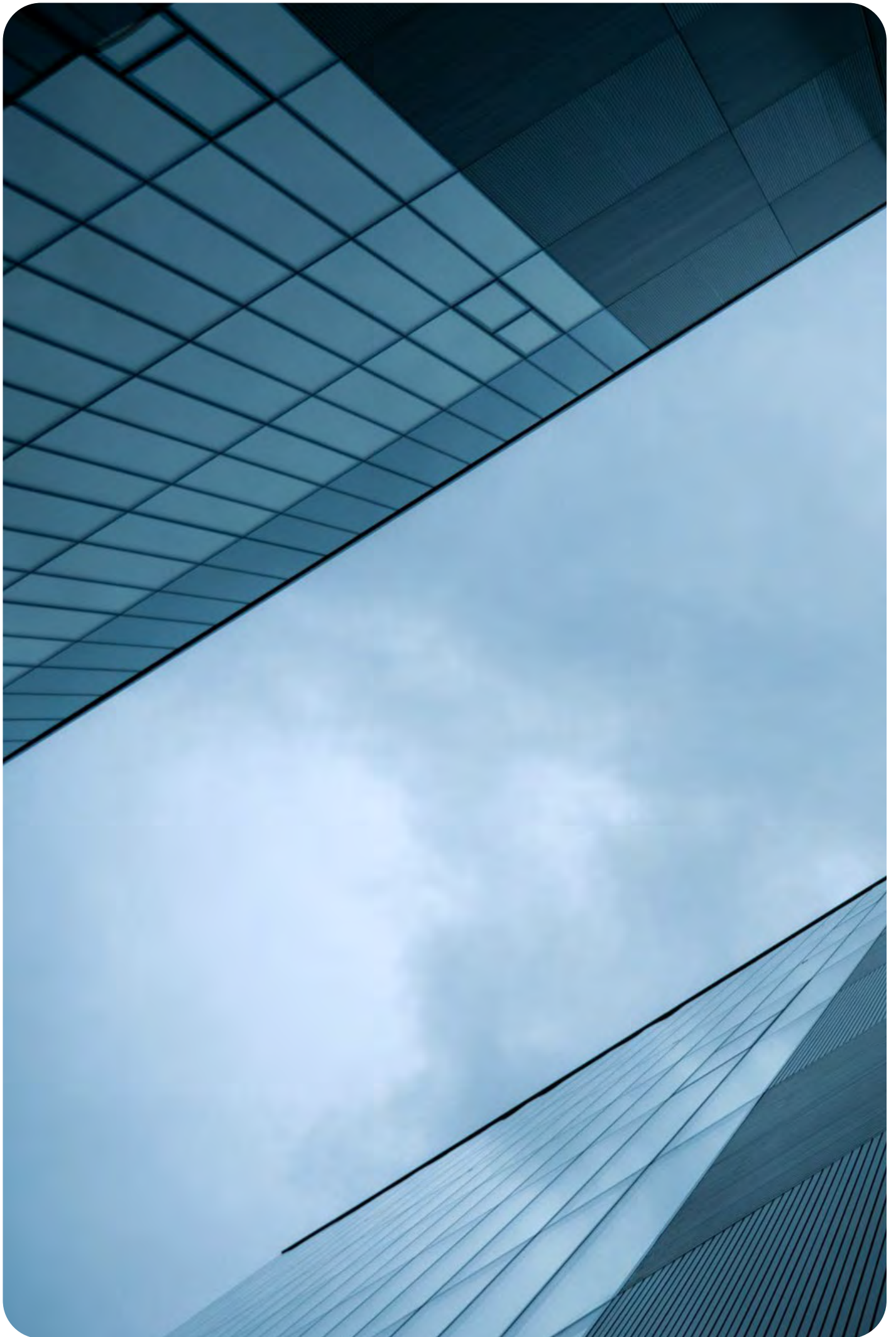




















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