Enprise Group Limited

Unaudited Results Announcement

for the year ended 30 June 2026

Enprise Group Limited

Unaudited Consolidated Statement of Comprehensive Income
for the year ended 30 June 2026

	2026 *$'000*	2025 *$'000*
Revenue from contracts with customers	26,289	24,831
Other operating income	34	79
Employee expense	(21,252)	(18,644)
Other operating costs	(6,450)	(6,270)
Other gains/(losses) - net	281	(81)
Operating profit/(loss)	**(1,098)**	**(85)**
Equity earnings/(losses) from associates and joint ventures	(21)	(75)
Other gains/(losses) related to associates and joint ventures	8	163
Impairment of intangible assets	(1,077)	-
Finance cost - net	(253)	(273)
Profit/(loss) before income tax	(2,441)	(270)
Income tax benefit	249	141
Profit/(loss) for the period	**(2,192)**	**(129)**
Other Comprehensive Income		
Items that may be reclassified to profit or loss		
Foreign currency translation differences	(175)	8
Items that will not be reclassified to profit or loss		
Changes in the fair value of investments through other comprehensive income	-	(117)
Total other comprehensive income/(loss) for the period, net of tax	(175)	(109)
Total comprehensive income/(loss) for the period	**(2,367)**	**(238)**
Profit/(loss) for the period is attributable to:		
Non-Controlling Interest	(160)	(28)
Owners of Enprise Group Limited	(2,032)	(101)
	(2,192)	**(129)**
Total comprehensive income/(loss) for the period is attributable to		
Non-Controlling Interest	(160)	(28)
Owners of Enprise Group Limited	(2,207)	(210)
	(2,367)	**(238)**
Earnings per share from profit/(loss) for the period attributable to ordinary shareholders of the Enprise Group Limited		
Basic and diluted earnings/(loss) per share (cents per share)	**(9.67)**	**(0.50)**

Enprise Group Limited

Unaudited Consolidated Statement of Financial Position
as at 30 June 2026

	2026 *$'000*	2025 *$'000*
Current assets		
Cash and cash equivalents	1,453	1,588
Trade and other receivables	4,354	3,902
Contract assets	948	672
Current tax assets	8	-
Staff receivables	22	23
Total current assets	**6,785**	**6,185**
Non-current assets		
Investments in associates, joint ventures	876	889
Investments in other entities	335	335
Staff receivables	29	26
Property plant and equipment	608	604
Intangible assets	2,851	3,339
Right-of-use assets	1,488	1,753
Deferred tax asset	1,456	1,160
Other non-current assets	413	369
Total non-current assets	**8,056**	**8,475**
Total assets	**14,841**	**14,660**
Current liabilities		
Trade and other payables	4,307	3,553
Provisions	2,832	2,274
Contract liabilities	2,810	1,968
Current tax liabilities	-	62
Borrowings	950	1,093
Lease liabilities	495	477
Total current liabilities	**11,394**	**9,427**
Non-current liabilities		
Provisions	368	417
Lease liabilities	1,519	1,761
Total non-current liabilities	**1,887**	**2,178**
Total liabilities	**13,281**	**11,605**
Net assets	**1,560**	**3,055**
Equity		
Share capital	14,259	13,387
Foreign exchange translation reserve	209	384
Financial assets at FVOCI reserve	236	236
Retained earnings / (accumulated losses)	(12,762)	(10,730)
Equity attributable to the owners of Enprise Group Limited	1,942	3,277
Non-controlling interests	(382)	(222)
Total equity	**1,560**	**3,055**
Total assets per share ($ per share)	**0.67**	**0.73**
Net tangible assets per share ($ per share)	**(0.10)**	**(0.06)**

Enprise Group Limited

Unaudited Consolidated Statement of Changes in Equity
for the year ended 30 June 2026

	Share capital $'000	Foreign exchange translation reserve $'000	Financial assets at FVOCI reserve $'000	Retained earnings / (accumulated losses) $'000	Non-controlling interests $'000	Total equity $'000
Balance at 1 July 2024	**13,392**	**376**	**353**	**(10,701)**	**(316)**	**3,104**
Transactions with shareholders in their capacity as owners						
New shares issued	-	-	-	-	-	-
Shares held as treasury stock	(5)	-	-	-	-	(5)
Transactions with non-controlling interests	-	-	-	72	122	194
Total transactions with shareholders	(5)	-	-	72	122	189
Comprehensive income						
Profit/(loss) for the period	-	-	-	(101)	(28)	(129)
Other comprehensive income	-	8	(117)	-	-	(109)
Total comprehensive income net of tax	-	8	(117)	(101)	(28)	(238)
Balance at 30 June 2025	**13,387**	**384**	**236**	**(10,730)**	**(222)**	**3,055**

	Share capital $'000	Foreign exchange translation reserve $'000	Financial assets at FVOCI reserve $'000	Retained earnings / (accumulated losses) $'000	Non-controlling interests $'000	Total equity $'000
Balance at 1 July 2025	**13,387**	**384**	**236**	**(10,730)**	**(222)**	**3,055**
Transactions with shareholders in their capacity as owners						
New shares issued	878	-	-	-	-	878
Shares held as treasury stock	(6)	-	-	-	-	(6)
Transactions with non-controlling interests	-	-	-	-	-	-
Total transactions with shareholders	872	-	-	-	-	872
Comprehensive income						
Loss for the period	-	-	-	(2,032)	(160)	(2,192)
Other comprehensive income/(loss)	-	(175)	-	-	-	(175)
Total comprehensive income/(loss) net of tax	-	(175)	-	(2,032)	(160)	(2,367)
Balance at 30 June 2026	**14,259**	**209**	**236**	**(12,762)**	**(382)**	**1,560**

Enprise Group Limited

Unaudited Consolidated Statement of Cash Flows
for the year ended 30 June 2026

	Note	2026 $'000	2025 $'000
Operating activities			
Cash was provided from:			
Receipts from customers		30,524	27,421
Interest received		11	13
Dividend received		34	33
Income tax refund received		-	1
		30,569	27,468
Cash was applied to:			
Payments to suppliers & employees		29,792	26,500
Interest paid		260	286
Income tax paid		5	-
		30,057	26,786
Net cash inflow from operating activities	**5**	**512**	**682**
Investing activities			
Cash was provided from:			
Loans repaid by staff		2	5
Loans repaid by related parties		-	-
		2	5
Cash was applied to:			
Purchase of property, plant and equipment		138	388
Software development costs		564	436
Investment in equity accounted investment		-	100
Investment in subsidary net of cash acquired		-	211
		702	1,135
Net cash outflow from investing activities		**(700)**	**(1,130)**
Financing activities			
Cash was provided from:			
Proceeds from issue of shares		906	-
Proceeds from bank borrowings		-	200
Proceeds from landlord		-	206
		906	406
Cash was applied to:			
Repayment of lease liabilities		518	409
Repayment of bank borrowings		442	407
Treasury stock		6	5
		966	821
Net cash inflow/(outflow) from financing activities		**(60)**	**(415)**
Net increase/(decrease) in cash and cash equivalents held		**(248)**	**(863)**
Net foreign exchange differences		(186)	63
Cash and cash equivalents at beginning of the period		937	1,737
Cash and cash equivalents at end of the period	**6**	**503**	**937**

Enprise Group Limited

Notes to Accompany the Unaudited Results Announcement for the year ended 30 June 2026

1 CHANGES IN ACCOUNTING POLICIES

(a) Changes in accounting policies

There have been no changes in accounting policies, all policies have been applied consistently over the current year. Please refer to the accounting policies contained within the audited financial statements for the year ended 30 June 2025.

2 SEGMENT INFORMATION

The Group is organised into two reportable operating segments based on the business segments. These segments form the basis of internal reporting used by management and the Board of Directors to monitor and assess performance and assist with strategic decisions. The Board of Directors is the Group's chief operating decision maker (CODM). Management has determined the operating segments based on the information reviewed by the Board of Directors and the Chief Executive Officer for the purposes of allocating resources and assessing performance.

(a) Operational performance - business segments

	Revenue		Operating profit	
	2026	2025	2026	2025
	$'000	*$'000*	*$'000*	*$'000*
Kilimanjaro	24,524	23,111	(653)	537
iSell	1,727	1,684	111	264
Corporate	38	36	(556)	(886)
	26,289	24,831	(1,098)	(85)
Equity earnings of associates and joint ventures			(13)	88
Impairment of intangible assets			(1,077)	-
Net interest expense			(253)	(273)
Profit/(loss) before taxation			(2,441)	(270)
Income Tax			249	141
Net profit/(loss) attributable to shareholders			**(2,192)**	**(129)**

(b) Operational performance - Geographic segments

	Revenue	
	2026	2025
	$'000	*$'000*
New Zealand	7,337	7,069
Australia	18,735	17,549
EMEA*	178	177
North America	39	36
Asia	-	-
	26,289	**24,831**

Enprise Group Limited

Notes to Accompany the Unaudited Results Announcement for the year ended 30 June 2026

2 SEGMENT INFORMATION (CONTINUED)

(c) Interest, deprecation and amortisation

	Interest revenue		Interest expense		Depreciation and amortisation expense	
	2026	2025	2026	2025	2026	2025
	$'000	*$'000*	*$'000*	*$'000*	*$'000*	*$'000*
New Zealand	2	2	119	138	281	302
Australia	11	13	147	150	561	706
	13	**15**	**266**	**288**	**842**	**1,008**

(d) Balance sheet information

	Non-current assets other than financing and deferred tax		Total assets		Total liabilities	
	2026	2025	2026	2025	2026	2025
	$'000	*$'000*	*$'000*	*$'000*	*$'000*	*$'000*
Kilimanjaro	3,745	4,126	12,880	11,435	19,016	12,336
iSell	1,201	1,571	1,465	1,795	2,352	1,497
Corporate	1,212	1,224	9,018	5,053	435	1,395
	6,158	6,921	23,363	18,283	21,803	15,228
Inter-segment elimination	-	-	(8,522)	(3,623)	(8,522)	(3,623)
	6,158	**6,921**	**14,841**	**14,660**	**13,281**	**11,605**
New Zealand	3,190	3,430	12,224	7,420	4,207	3,701
Australia	2,968	3,491	9,167	9,163	15,624	9,827
	6,158	6,921	21,391	16,583	19,831	13,528
Inter-segment elimination	-	-	(6,550)	(1,923)	(6,550)	(1,923)
	6,158	**6,921**	**14,841**	**14,660**	**13,281**	**11,605**

3 REVENUE

(a) Revenue streams

	2026	2025
	$'000	*$'000*
Revenue from Enterprise software and licences	7,339	6,581
Revenue from services and support	15,530	14,589
Revenue from iSell	1,727	1,684
Revenue from hosting services	1,693	1,974
Revenue from other fees	-	3
	26,289	**24,831**

Enprise Group Limited

Notes to Accompany the Unaudited Results Announcement for the year ended 30 June 2026

3 REVENUE (CONTINUED)

(b) Revenue by geographical location

2026	Software and licences *$'000*	Services and support *$'000*	iSell revenue *$'000*	Hosting services *$'000*	Other fees *$'000*	Total *$'000*
New Zealand	2,234	4,351	347	405	-	7,337
Australia	5,105	11,179	1,163	1,288	-	18,735
EMEA*	-	-	178	-	-	178
North America	-	-	39	-	-	39
	7,339	**15,530**	**1,727**	**1,693**	**-**	**26,289**

** Europe, Middle East and Africa*

2025	Software and licences *$'000*	Services and support *$'000*	iSell revenue *$'000*	Hosting services *$'000*	Other fees *$'000*	Total *$'000*
New Zealand	2,103	3,991	351	623	1	7,069
Australia	4,478	10,598	1,120	1,351	2	17,549
EMEA*	-	-	177	-	-	177
North America	-	-	36	-	-	36
	6,581	**14,589**	**1,684**	**1,974**	**3**	**24,831**

(b) Revenue by operating segment

Kilimanjaro revenue	**2026** *$'000*	**2025** *$'000*
Recurring revenue from enterprise software licences	6,254	5,541
Contracted revenue from hosting and support agreements	5,149	5,075
Revenue from other services	13,121	12,495
	24,524	**23,111**

iSell revenue	**2026** *$'000*	**2025** *$'000*
Recurring revenue from iSell software licences	1,536	1,197
Revenue from other services	191	487
	1,727	**1,684**

Corporate revenue	**2026** *$'000*	**2025** *$'000*
Revenue from services	38	36
	38	**36**

Enprise Group Limited

Notes to Accompany the Unaudited Results Announcement
for the year ended 30 June 2026

4 EQUITY

(a) Share capital

Contributed equity - ordinary shares	Number of authorised shares 2026 shares	2025 shares	Share capital 2026 $'000	2025 $'000
Opening ordinary shares	20,062,048	20,068,057	13,387	13,392
Rights issue	2,004,505	-	878	
Treasury Stock	(10,000)	(6,009)	(6)	(5)
Staff share issue	-	-	-	-
	22,056,553	**20,062,048**	**14,259**	**13,387**

On 31 December 2025 the group issued 1,729,277 shares under the rights issue at $0.45 per share. On 14 January 2026 a further 275,228 shortfall shares were issued under the rights issue at $0.45 per share.

(b) Dividends

	2026 cents per share	2025 cents per share	2026 $'000	2025 $'000
Final dividend for the period ended 30 June 2023		-	-	-
Interim dividend for the period ended 30 June 2024	-	-	-	-
Final dividend for the period ended 30 June 2024	-	-	-	-
Interim dividend for the period ended 30 June 2025	-	-	-	-
	-	**-**	**-**	**-**

5 CASH FLOW RECONCILIATION

Reconciliation of net profit to net cash flows from operations:	2026 $'000	2025 $'000
Profit/(Loss)	(2,192)	(129)
Adjustments for:		
Depreciation on property plant and equipment	178	158
Loss on disposal of property plant and equipment	29	-
Depreciation clawback	-	(11)
Depreciation on right-of-use assets	509	530
Amortisation on intangible assets	154	320
Net loss/(gain) on foreign exchange	(23)	(43)
Impairment of intangible assets	1,077	-
Share of loss from equity accounted investments	13	(88)
Movements in working capital		
(Increase)/decrease in trade and other receivable	(79)	(419)
(Increase)/decrease in contract assets	(201)	(47)
(Increase)/decrease in income taxes receivable	(71)	86
Increase/(decrease) in trade and other payables	412	212
(Increase)/decrease in current and deferred tax	(184)	(226)
Increase/(decrease) in provisions	243	302
Increase/(decrease) in contract liabilities	647	37
Net cash inflow/(outflow) from operating activities	**512**	**682**

Enprise Group Limited

Notes to Accompany the Unaudited Results Announcement
for the year ended 30 June 2026

6 CASH AND CASH EQUIVALENTS

	2026 *$'000*	2025 *$'000*
Current cash on hand / (borrowings)		
Cash on hand and at bank	1,453	1,588
Bank overdraft	(950)	(651)
Cash and cash equivalents	**503**	**937**