

Acquisition of Skybridge and Placement

5 November 2026

Make it Count

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The Placement will be made without disclosure in reliance on section 708A of the Corporations Act as modified by ASIC Corporations (Disregarding Technical Relief) Instrument 2016/73.

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the Joint Lead Managers will receive fees for acting in their capacity as lead managers to the Placement and underwriters to the Placement.

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Transaction overview

Acquisition of a 75%[1] majority interest in Skybridge

Snapshot of Skybridge

- A leading converged accounting and financial planning firm
- c.110 employees and contractors, including 13 employed advisers, in 16 locations serving a broad client base across select key services:

Financial planning	Accounting services	Self-managed super funds	Bookkeeping services
Full-scale planning from wealth advice to retirement and estate planning	*Complete accounting and business taxation services*	*Setup, compliance, and ongoing advice related to self-managed super*	*SME bookkeeping including invoicing, payroll and activity statements*

Key Skybridge metrics		Combined Count Group + Skybridge[4]	
$29.0m FY26PF revenue	**$8.8m** FY26PF normalised EBITA[2]	**$220.5m** FY26PF revenue	**$51.3m** FY26PF EBITA
30.3% FY26PF EBITA margin	**13** Employed advisers	**23.3%** FY26PF EBITA margin	**115** Employed advisers

Compelling transaction rationale

- ***Largest Equity Partnership investment to date and highly complementary to Count Group's network***
- ***Opportunities to fuel Count Group's flywheel, providing multiple pathways for organic and inorganic growth***
- ***Track record of profitable growth with exceptional EBITA margins in excess of 30%***
- ***Demonstrated M&A and integration capabilities, with Skybridge having completed >35 acquisitions since 2001***
- ***Mid to high single-digit EPS accretive[3] to Count Group on a FY27F pro forma basis (pre-synergies)***

1. Count intends to sell down to existing and new employee shareholders over time targeting c.70% ownership
2. Normalised EBITA is stated before interest, tax and amortisation, adjusted for acquisitions completed during FY26 by Skybridge and for certain one-off and non-recurring items.
3. FY27F pro forma EPS accretion has been calculated based on broker consensus forecast FY27F NPATA attributable to Count shareholders, and a pro forma share count comprising shares on issue of 216.5 million as at 5 November 2026, plus 15.9 million shares issued under the Placement and 2.5 million shares issued as scrip consideration. Skybridge NPATA has been derived from Management's estimated normalised EBITA, adjusted for one-off and other non-recurring items, and taxed at a 30% corporate tax rate.
4. Combined Count Group includes Oracle

Transaction summary

Key terms of the proposed acquisition of a majority interest in Skybridge

Transaction	• Count Group to acquire an initial 75% majority interest in a new entity which at completion will hold the business operated by Skybridge Financial Pty Ltd (as trustee for the MTP Unit Trust), Skybridge Management Pty Ltd and Skybridge Portfolios Pty Ltd (together "Skybridge") • Count intends to sell down to existing and new employee shareholders over time targeting c.70% ownership • Skybridge is a Sydney-headquartered converged accounting and financial planning firm operating from 16 offices across NSW, VIC and QLD • Post completion the business will operate as a Count Group Equity Partnership, consistent with Count Group's established investment model
Total consideration	• Transaction implies an enterprise value (on a 100% basis) of c.$66.0 million[1], representing 7.5x the agreed deferred payment EBITA target of $8.8 million, with the purchase price subject to customary completion adjustments in relation to net debt/debt-like items and net working capital • Upfront consideration of $29.6 million, comprising cash consideration of $25.6 million and scrip consideration of $4.0 million issued to a key Skybridge vendor shareholder • Total consideration of up to $38.7 million including deferred and earn-out consideration
Deferred consideration and earn-out	• In addition to upfront consideration payable on completion, deferred consideration and performance-based earn-outs may be payable subject to business EBITA targets • Deferred consideration of up to $3.3 million, payable following Year 1 after completion, subject to Skybridge achieving normalised EBITA of $8.8 million over that period (with any shortfall against target reducing the deferred payment at 7.5x the shortfall and the payment floored at nil) • Potential earn-out consideration of up to $5.8 million, comprising up to $2.8 million in Year 1 (based on normalised EBITA in the range of $8.8 million to $9.3 million)[2] and up to $3.0 million in Year 2 following completion (based on normalised EBITA in the range of $10.0 million to $11.0 million)
Funding	• Upfront consideration to be funded from a combination of a $25.0 million institutional Placement, existing debt facilities, cash reserves and scrip consideration • Deferred and earn-out consideration to be funded from future operating cash flow and available debt capacity • Scrip consideration issued to the key Skybridge vendor shareholder will be subject to escrow arrangements for 12 months
Financial impacts	• Expected to be mid to high single-digit EPS accretive on a full-year FY27F pro forma basis, pre-synergies[3] • As at FY27F year-end, pro forma net debt / underlying EBITA is expected to be within Count Group's acceptable debt metric range, inclusive of completion payments for previous transactions and an allowance for continued BAU M&A activity • Potential synergy upside opportunity across Count Group Services including Investment Solutions
Management and alignment	• Skybridge's Founder will continue to play a key ongoing role in the business, along with the Managing Principal • Employee shareholders to enter into Count Principal Employment Agreements and Count's standard Shareholders Agreement (SHA) • All Skybridge employed advisers to become authorised representatives of the Count Financial AFSL from completion • The Founder has agreed to customary non-compete provisions
Conditions and indicative timing	• Completion targeted in Q3 FY27 subject to satisfaction of conditions precedent, including ACCC approval (or notification waiver) and other conditions[4]

1. Enterprise value on a 100% basis with implied equity value for 100% of Skybridge of $43.9 million based on the target's balance sheet, subject to customary net debt and net working capital completion adjustments.
2. Note Skybridge's budgeted EBITA is c.$9.8 million for FY27B. At this level of earnings, the implied enterprise value for 100% of Skybridge would be approximately $69.8 million (inclusive of the first earn-out), representing an effective multiple of c.7.1x FY27B EBITA.
3. FY27F pro forma EPS accretion has been calculated based on broker consensus forecast FY27F NPATA attributable to Count shareholders, and a pro forma share count comprising shares on issue of 216.5 million as at 5 November 2026, plus 15.9 million shares issued under the Placement and 2.5 million shares issued as scrip consideration. Skybridge NPATA has been derived from Management's estimated normalised EBITA, adjusted for one-off and other non-recurring items, and taxed at a 30% corporate tax rate to derive NPATA.
4. See 'Key acquisition risks' (Completion risk) in 'Key risks' section for more details on the conditions to completion of the Acquisition.

Skybridge fuels every element of Count Group's flywheel

The Acquisition reinforces each of the three drivers that compound value across Count Group

A **Own the client relationship and profit margins by investing in Equity Partnerships**

- Count Group's largest Equity Partnership investment to date
- Provides a strong platform for further acquisitions across several attractive geographies, including in regional areas
- Grows the Count Group employed adviser base to 115 employed advisers (up from 102 currently)

B **Enhanced offering for Skybridge's client base**

- 13 employed advisers transition to the Count Financial AFSL
- Skybridge clients to potentially benefit from Count Group's Investment Solutions and services, including CARE and other Count Services
- Potential opportunity for growth in Investment Solutions given Skybridge's c.$1.4 billion of Funds Under Advice

C **Improved take-up of Count Group Services**

- Skybridge expands potential distribution for Count Group Services (e.g. outsourcing solutions, specialist education and other services)



Note: Flywheel framework as presented in the Count Group FY26 Results Presentation, released to the ASX on 26 August 2026

Additional potential strategic synergies

Skybridge accelerates growth, supporting the flywheel and adding a capable M&A platform from which to execute future tuck-in acquisitions

Growth in Equity Partnerships	Expands Count Group's existing network, especially in regional areas, and drives growth in both the Equity Partnerships and the Wealth segment
Track record of profitable growth	Track record of sustained growth and exceptional margins, demonstrating strong operating capabilities and proven ability to successfully integrate acquisitions; the transaction is accretive to Count Group's underlying EBITA margins
Strong M&A platform	>35 acquisitions completed by Skybridge since 2001; Skybridge's scale, centralised operating model, dedicated in-house integration team and standardised systems provide a strong platform for future tuck-in M&A
EPS accretive to Count Group shareholders	Mid to high single-digit EPS accretive to Count Group shareholders on a FY27F pro forma basis[1] (pre-synergies), with further benefits over time anticipated from revenue synergies

1. FY27F pro forma EPS accretion has been calculated based on broker consensus forecast FY27F NPATA attributable to Count shareholders, and a pro forma share count comprising shares on issue of 216.5 million as at 5 November 2026, plus 15.9 million shares issued under the Placement and 2.5 million shares issued as scrip consideration. Skybridge NPATA has been derived from Management's estimated normalised EBITA, adjusted for one-off and other non-recurring items, and taxed at a 30% corporate tax rate.

Skybridge provides efficient growth as a significant Equity Partnership investment

Count Group's acquisition strategy encompasses three distinct transaction types

New Equity Partnerships

- Count Group continues to pursue high-quality Equity Partnerships with financial advice and converged firms
- Typically operate day to day with a high degree of autonomy
- Low integration complexity

SKYBRIDGE FINANCIAL

southern CROSS BUSINESS ADVISERS

Tailored Lifetime Solutions

WSC GROUP

Tuck-ins[1]

- Count Group has several platforms from which it can execute tuck-in M&A; Skybridge represents our largest Equity Partnership platform
- Integration activities typically led by Equity Partnership platforms

SKYBRIDGE + *Future tuck-in M&A*

Count North Sydney + BRIGDEN & PARTNERS CHARTERED ACCOUNTANTS

Count Adelaide + Johnston Grocke

KIDMANS PARTNERS + ZANACORP

Count Gold Coast + mjg partnership + HH Harrison&Harrison

Count Wealth platform

- Significant opportunity ahead for further industry consolidation with c.6,000 financial advice practices nationally
- Count Group's network of 482 firms, including 282 Count Group licensed firms and 200 self-licensed firms, provides a proprietary origination channel, in addition to its external network
- Recent Oracle acquisition strengthens Count Group's ability to accelerate financial planning growth via tuck-ins

affinia

Count Financial

diverger

oracle advisory group

1. Non-exhaustive list of tuck-in M&A

Skybridge overview

A leading converged accounting, financial planning and SMSF administration firm with a broad presence

Key Skybridge metrics

$29.0 million
FY26PF revenue[1]

$8.8 million
FY26PF EBITA[1]
(30.3% margin)

c.$1.4 billion
Funds Under Advice

13
Employed advisers

c.27,000
Total clients served

Overview

- **Founded and led by current management** for over two decades, with key principals to remain with the business post-acquisition
- **Predominantly regional footprint** and a centralised business model backed by strong workflow processes
- **Largely recurring revenue base** supported by fixed-price client arrangements and disciplined cash collection processes

Service offering

- **Accounting & taxation:** personal and business taxation, bookkeeping, business services and BAS / IAS preparation for c.27,000 clients
- **Financial planning:** advice delivered by 13 employed advisers to c.3,000 clients with c.$1.4 billion Funds Under Advice
- **SMSF administration:** administration, accounting and audit co-ordination

Geographic presence



16
Offices across NSW, VIC and QLD

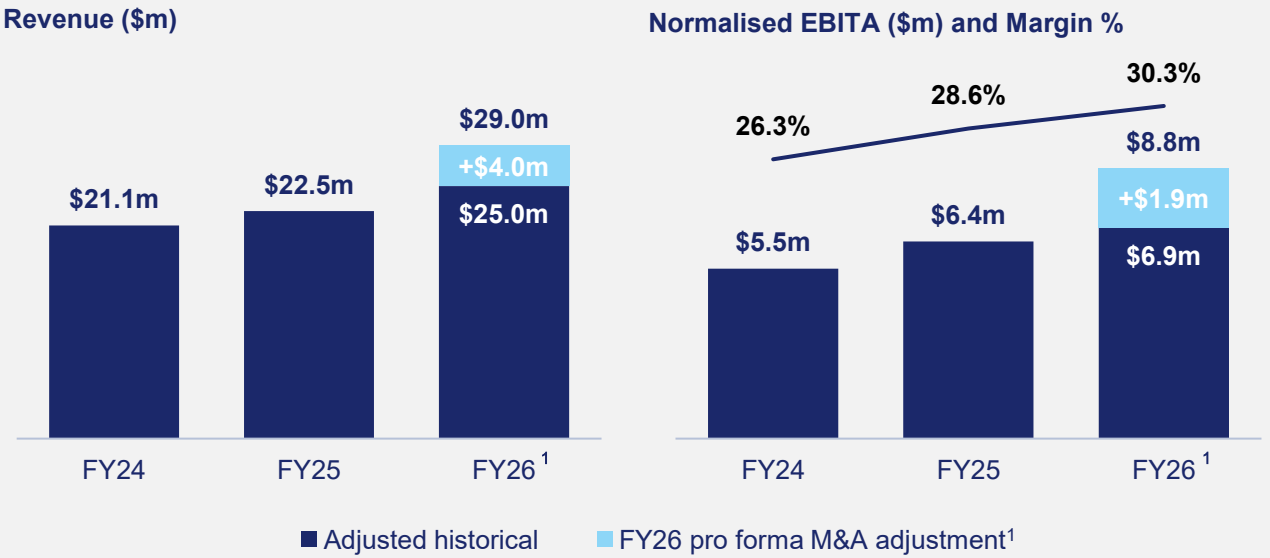
c.69% of Skybridge's financial planning clients are also clients of the accounting and taxation division

1. FY26PF revenue and normalised EBITA are pro forma for the full-year contribution of the three acquisitions completed by Skybridge during FY26, as if owned from 1 July 2025, and are normalised for one-off and non-recurring items

Long-term track record of profitable growth

Skybridge has deployed a successful M&A strategy to scale up the business and deliver best-in-class margins

Growth track record



15.8%
FY22 to FY26 revenue CAGR[2]

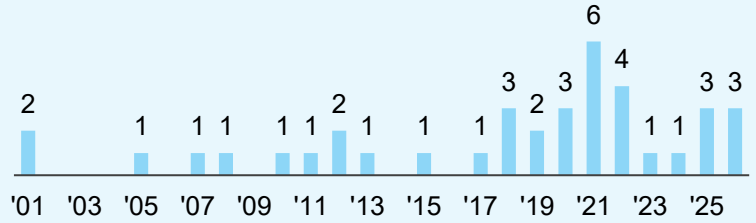
17.4%
FY22 to FY26 EBITA CAGR[2]

+400bps
FY24 to FY26PF EBITA margin expansion

>35
acquisitions completed since 2001

M&A track record

Acquisitions by year



Acquisitions by type



Strong M&A platform

- Centralised operating model with standardised systems and workflow discipline
- Single technology stack, with all acquisitions transitioned immediately onto a common platform
- Highly experienced, in-house integration team

1. FY26PF revenue and normalised EBITA are pro forma for the full-year contribution of the three acquisitions completed by Skybridge during FY26, as if owned from 1 July 2025, and are normalised for one-off and non-recurring items
2. CAGRs are calculated on adjusted revenue and normalised EBITA over FY22 to FY26, and exclude the pro forma acquisition-related adjustments applied to FY26PF

Skybridge adds adviser and accounting-led scale and regional reach

Adds scale in geographies and service lines that have limited overlap with Count Group's network

Skybridge adds scale to Count Group's network[1]

	Count Group	+	Skybridge	=	Combined
Employed advisers	102		13		115
Clients served	c.175,000		c.27,000		c.202,000
FY26PF revenue	$191.5m		$29.0m		$220.5m
FY26PF EBITA[1]	$42.5m		$8.8m		$51.3m
FY26PF EBITA margin[1]	22.2%		30.3%		23.3%
Funds Under Advice	$43.0bn		$1.4bn		$44.4bn

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Equity Partnerships, with Skybridge representing the largest investment to date

+110 bps

EBITA margin accretive to Count Group

Predominantly regional footprint complements Count Group's metropolitan-focused network

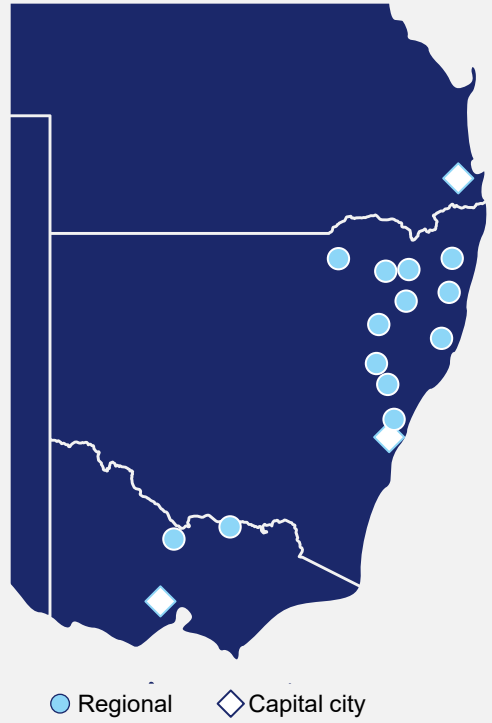
13 of 16

Skybridge locations outside Sydney, Melbourne and Brisbane[2]

NSW 13
Albury, Armidale, Central Coast, Coffs Harbour, Grafton, Inverell, Moree, Port Macquarie, Scone, Singleton, Sydney, Tamworth, Yamba

VIC 2
Melbourne, Shepparton

QLD 1
Brisbane



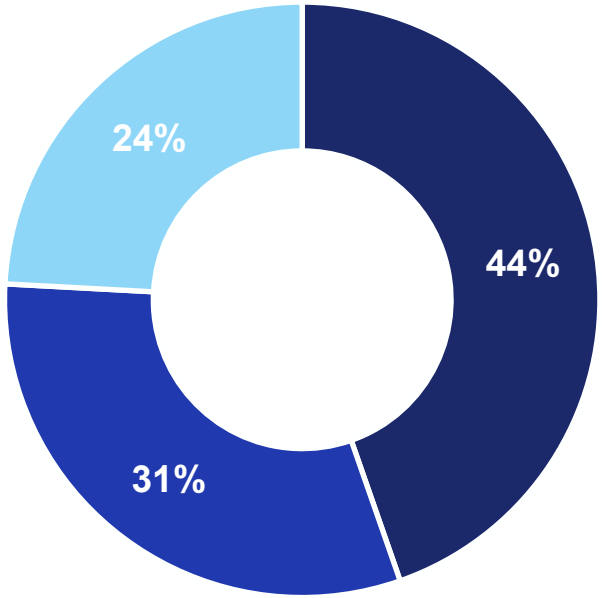
Limited overlap with Count Group's metropolitan-weighted network

1. Pro forma combines Count Group as at 30 June 2026 with Skybridge on an FY26 pro forma basis, before synergies, transaction costs and the 25% non-controlling interest. Count Group figures are pro forma for acquisition of Oracle
2. Skybridge location count of 16 is pro forma for three bolt-on acquisitions made by Skybridge in FY26

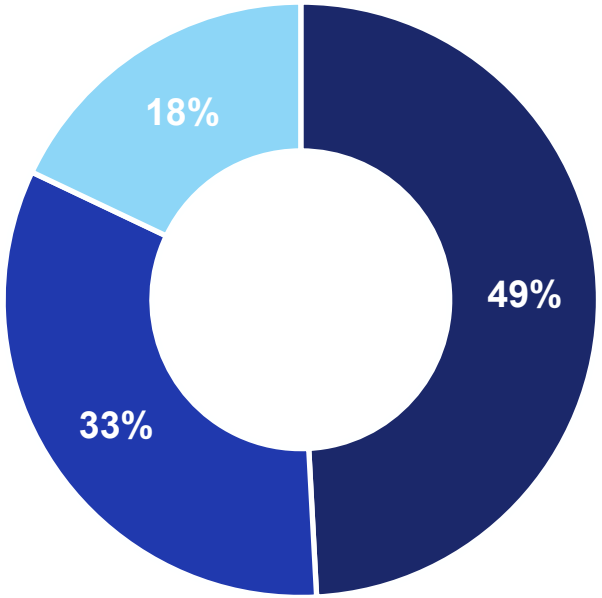
Continued growth in Equity Partnerships and Wealth

The acquisition grows Equity Partnerships' share of earnings and drives greater balance between Wealth and Accounting

Count Group FY26 EBITA[1]



EBITA post Oracle and Skybridge acquisitions[2]



Wealth — AFSL, Financial Planning (within Equity Partnerships) and Investment Services

Accounting (within Equity Partnerships)

Services

Note: EBITA calculations based on underlying EBITA excluding corporate costs.
1. As disclosed in the FY26 Results Presentation
2. Based on Count Group FY26 and includes the FY26 pro forma impact of the Oracle and Skybridge acquisitions

Count Group has an extensive track record of acquiring and integrating businesses of scale

Disciplined execution across six material transactions since 2019, alongside a consistent program of tuck-in acquisitions

	2019	2021	2023	2024	2026	
Target	Count – Professional Partnerships, Trusted Advice	ACCURIUM	affinia	diverger	oracle advisory group	SKYBRIDGE FINANCIAL
Scale at acquisition	**359** Advisers	**c.4,000** Accounting firm relationships	**117** Advisers	**224**[1] Advisers	**22** Employed advisers $1.8 billion FUA / $0.7 billion FUM	**13** Employed advisers c.$1.4 billion FUA
Segment fit	✓ Wealth	✓ Services	✓ Wealth	✓ Wealth ✓ Equity Partnerships ✓ Services	✓ Wealth ✓ Equity Partnerships	✓ Equity Partnerships

The Acquisition is consistent with Count Group's strategy to build Australia's leading integrated wealth and accounting platform and represents the Company's most significant Equity Partnership investment to date

1. Excludes limited authorised representatives.

Pro forma financials



Pro forma balance sheet

Indicative pro forma historical balance sheet reflecting the Acquisition and the Placement

	Count[1] $'000	Skybridge $'000	Combined historical balance sheet $'000	Pro forma acquisition adjustments[2] $'000	Pro forma historical balance sheet $'000
Cash and cash equivalents	18,329	1,085	19,414	-	19,414
Trade / other receivables and contract assets	108,129	3,887	112,016	-	112,016
Other assets	-	96	96	-	96
Total current assets	**126,458**	**5,068**	**131,526**	**-**	**131,526**
Intangible assets and goodwill	236,044	35,094	271,138	37,184	308,322
Contract assets	166,595	-	166,595	-	166,595
Other non-current assets	48,598	1,837	50,435	478	50,913
Total non-current assets	**451,237**	**36,931**	**488,168**	**37,662**	**525,830**
Total assets	**577,695**	**41,999**	**619,694**	**37,662**	**657,356**
Trade / other payables and contract liabilities	100,561	29	100,590	-	100,590
Borrowings	26,969	-	26,969	-	26,969
Other liabilities	42,122	2,498	44,620	6,106	50,726
Total current liabilities	**169,652**	**2,527**	**172,179**	**6,106**	**178,285**
Contract liabilities	163,567	-	163,567	-	163,567
Borrowings[3]	10,839	24,139	34,978	4,483	39,461
Other non-current liabilities[4]	49,160	970	50,130	8,813	58,943
Total non-current liabilities	**223,566**	**25,109**	**248,675**	**13,296**	**261,971**
Total liabilities	**393,218**	**27,636**	**420,854**	**19,402**	**440,256**
Net assets	**184,477**	**14,363**	**198,840**	**18,260**	**217,100**
Issued capital	204,663	7,501	212,164	21,499	233,663
Non-controlling interests	17,014	-	17,014	6,982	23,996
Other components of equity[5]	(37,200)	6,862	(30,338)	(10,221)	(40,559)
Total equity	**184,477**	**14,363**	**198,840**	**18,260**	**217,100**

Basis of preparation

- Count Group financials extracted from the 30 June 2026 statutory financial statements along with an estimate for the Oracle transaction completed on 20 July 2026
- Skybridge financials extracted from unaudited management accounts as at 30 June 2026
- Pro forma balance sheet adjustments reflect a preliminary assessment of the fair value of the assets and liabilities arising from the Acquisition. The final determination of fair value is subject to Count Group finalising its Purchase Price Allocation (PPA) which will be completed within 12 months of the Acquisition. Consequently, the final fair value assessment may be materially different from the preliminary assessment and may materially impact future earnings
- Non-controlling interests reflect the 25% interest retained by continuing management and employee shareholders

1. Figures include FY26 Count Limited balance sheet and an estimate for the 20 July 2026 Oracle completion balance sheet, noting that the Oracle PPA is yet to be completed and the final fair value assessment may be materially different from the values utilised
2. The pro forma purchase consideration is based on the acquisition purchase consideration of $38.7 million including deferred and earn-out consideration, noting that the accounting treatment of the deferred and earn-out consideration forms part of the PPA process
3. Skybridge borrowings reflect the 30 June 2026 balance and have not been adjusted to reflect an agreed completion loan balance
4. Other non-current liabilities includes the recognition of a deferred tax liability on separately identifiable intangible assets. Skybridge employee entitlement provisions have been tax effected, resulting in a deferred tax asset being recognised, which is included in Other non-current assets
5. Transaction costs of approximately $3.9 million are not tax effected and capitalisation of capital raising costs has not been considered

Placement summary



Placement summary

Fully underwritten institutional placement to partially fund the acquisition of Skybridge

Placement	• Fully underwritten institutional placement to raise approximately $25.0 million (Placement), through the issue of approximately 15.9 million new fully paid ordinary shares (New Shares) • The Placement is not subject to shareholder approval and falls within Count's existing placement capacity under ASX Listing Rule 7.1 • Count Shares will remain in trading halt until completion of the Placement

Pricing	• New Shares under the Placement will be issued at a fixed price of $1.57 per New Share (Offer Price)
	• The Offer Price represents a:
	  • 5.4% discount to Count's last closing price of $1.66 on 4 November 2026, being the last day Count Shares traded prior to the Placement
	  • 4.9% discount to the 5-day volume weighted average price of $1.65 as at 4 November 2026

Use of proceeds	• Proceeds from the Placement will be used to partially fund the Acquisition and pay associated transaction costs, and position Count to continue executing on its attractive and value-accretive M&A pipeline • The Placement is not conditional on completion of the Acquisition
Ranking	• New Shares issued under the Placement will rank equally with existing Count Shares from allotment
Underwriting	• The Placement is fully underwritten
Syndicate	• E&P Capital Pty Ltd (E&P) is acting as financial adviser to Count in relation to the Acquisition • E&P and Canaccord Genuity (Australia) Limited (Canaccord) are acting as Joint Lead Managers and Joint Underwriters to the Placement

Note: The terms of the Placement are indicative only and remain subject to finalisation. All dollar amounts are in Australian dollars unless otherwise stated. Refer to the 'Key risks' section for risks associated with the Placement and the Acquisition.

Sources and uses of funds

Count Group sources and uses

Sources of funds	A$m
Placement	25.0
Scrip consideration funding	4.0
Upfront debt drawdown and cash on balance sheet	4.5
Future debt funding for deferred and earn-out consideration	9.1
Total sources of funds	**42.6**

Uses of funds	A$m
Upfront cash consideration	25.6
Scrip consideration / issuance	4.0
Transaction and transitional costs	3.9
Deferred cash consideration	3.3
Earn-out consideration	5.8
Total uses of funds	**42.6**

Funding capacity

- CBA facility comprising a $77.0 million acquisition facility on a three-year term, a $33.0 million accordion facility and a $6.6 million working capital facility
- Existing Skybridge debt to be refinanced by new CBA facility
- Expected pro forma net debt / underlying EBITA at FY27F year-end[1] to remain within Count Group's acceptable debt metric range

Funding considerations

- Deferred and earn-out consideration will be funded by operating cash flows and available debt capacity
- One-off transaction and transitional costs of c.$3.9 million are expected to be incurred
- Count Group will initially acquire a 75% interest in Skybridge that is expected to reduce to c.70% through a sell-down of c.5% in time to new and existing employee shareholders

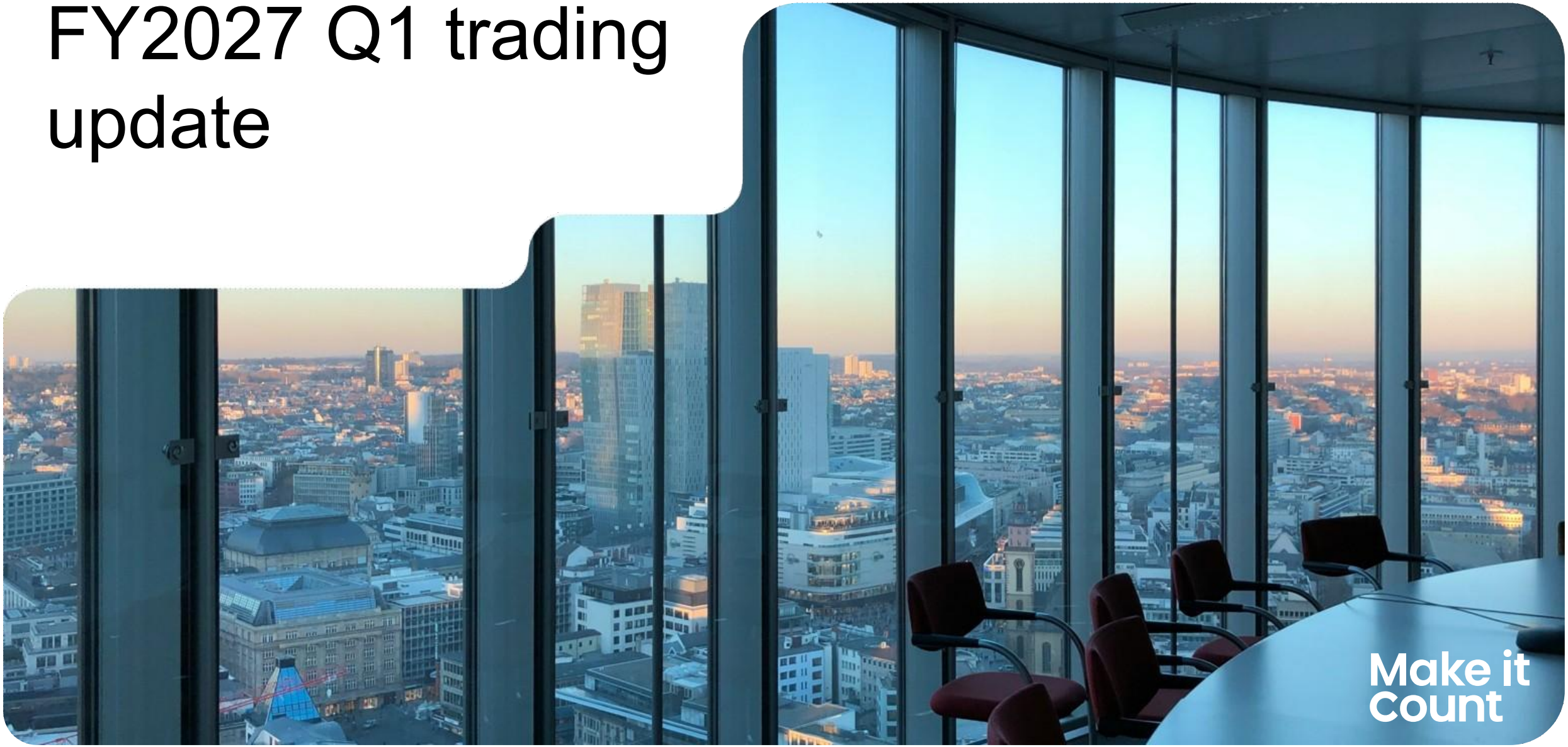
1. Inclusive of completion payments for previous transactions and an allowance for continued BAU M&A activity

Indicative Placement timetable

Event	Date (2026)
Trading halt, announcement of the Acquisition and the Placement, and Placement bookbuild opens	Thursday, 5 November
Placement bookbuild closes	Thursday, 5 November
Announcement of the results of the Placement and trading halt lifted: Count Shares recommence trading on ASX	Friday, 6 November
Settlement of New Shares issued under the Placement	Wednesday, 11 November
Issue and commencement of normal trading of New Shares issued under the Placement	Thursday, 12 November
Despatch of holding statements for New Shares issued under the Placement	Thursday, 12 November

Note: The timetable above is indicative only and subject to change. Subject to the requirements of the Corporations Act, the ASX Listing Rules and other applicable rules, Count Group reserves the right to amend this timetable at any time, either generally or in particular cases, without notice. Quotation and commencement of trading of New Shares is subject to confirmation from ASX. All times are Sydney, Australia time.

FY2027 Q1 trading update



FY2027 unaudited pre-tax Q1 trading update

Momentum continues to build with the Group delivering a strong start to FY2027[1]

Key FY2027 Q1 metrics[2]

$52.1 million
Revenue[3], +23.2% on pcp

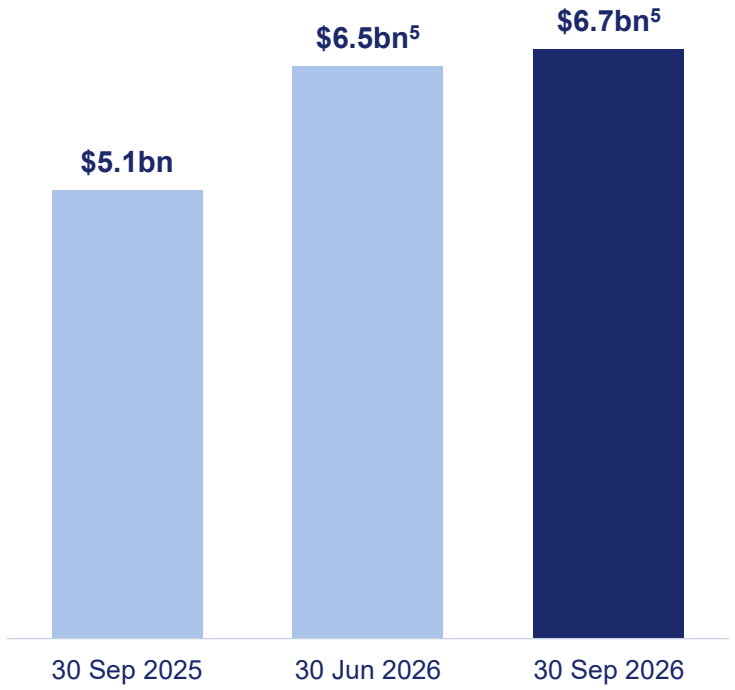
$12.7 million
Underlying EBITA[4], +66.6% on pcp

24.5%
Underlying EBITA margin[4], up from 18.1% on pcp

$6.7 billion
Record FUM[5], +31.3% on pcp

Funds Under Management ($ billion)

+31.3%
Increase relative to pcp



Strategic progress

- Revenue and underlying EBITA growth, driven by acquisitions and organic growth
- CARE portfolios now exceed $5.0 billion of FUM; total FUM of $6.7 billion
- Completed four acquisitions in FY2027 to date including Oracle (now Count Wealth) and Tailored Lifetime Solutions
- Stronger than expected financial performance due to:
  - Equity Partnership carry over work from prior period; and
  - higher than expected actuarial consulting revenues

1. Based on annualised year-to-date performance relative to full-year broker consensus estimates
2. FY2027 Q1 refers to the three months ended 30 September 2026. FY2027 Q1 financial metrics and performance are unaudited, pre-tax and may not be indicative of trading performance for FY2027
3. Revenue is calculated on a statutory basis, in line with the FY2026 annual report
4. Underlying EBITA excluding transactions that are not directly attributable to the performance of Count's business operations and significant items
5. Includes Oracle business, noting that the transaction completed on 20 July 2026

Count Wealth integration update

Count is on track to unlock synergies ahead of schedule

Integration execution

FY27

1

Delivered to date

- ✓ New Count Wealth brand and operating model in place
- ✓ Leadership team in place and Oracle employees transitioned
- ✓ Corporate functions integrated
- ✓ Novation of supplier contracts complete
- ✓ Policies and Investment Governance frameworks aligned
- ✓ Technology stack migrated
- ✓ Appointed two new financial advisers
- ✓ Implemented AI file noting for financial advisers
- ✓ Introduced CARE investment philosophy

Outcomes

- Count Wealth integration is on track: accounting production hours and billings, as well as transitional statements of advice, are in line with expectations
- Further integration update to be provided alongside FY2027 half year results presentation

Unlock synergies

FY27

2

- Annualised initial committed cost savings of $1 million in March 2026
- Re-affirming increased cost synergies target of at least $1.25 million announced in July 2026 with expectation to be realised within 24 months
- Revenue synergies potential through adoption of Count's services including offshore resources and increased scale benefits & operating efficiencies

Optimise

12+ months

3

Key actions

- Operational systems, data and process optimisation
- Process efficiencies released
- Scale benefits realised

Outcomes

- Optimised technology stack with aligned policies and processes
- Consistent technology and process adoption
- Optimised client experience

Key risks



Key risks to Count

Risks which may affect the future operating and financial performance of Count

There are several risks and uncertainties which are specific to Count Group and of a more general nature, which may affect the future operating and financial performance of Count Group and the value of Count Shares.

Potential investors should consider publicly available information on Count (such as that available on the ASX website) and seek professional advice from an adviser before making an investment decision.

The risks set out in this Presentation are:

- not listed in order of importance and do not constitute an exhaustive list of all risks involved with an investment in Count; and
- general in nature and regard has not been had to the investment objectives, financial circumstances, tax position or particular needs of any individual investor.

Risks specific to Count

Market risk, product and investment performance

The profitability of Count is affected, at least in part, by the value of funds under advice and management which may be impacted by volatility in equity and fixed income markets, global currencies, interest rates and broader economic conditions. In addition, the risk that clients' investment portfolios do not meet their investment objectives or achieve consistent long-term performance can challenge client retention which may in turn adversely affect the financial performance, profitability and financial position of Count and the value of Count Shares.

Performance of member firms

Count is an aggregator of businesses and invests in accounting, financial services and adjacent enterprises. A material part of the revenue of Count is derived from its equity interests in accounting and business advisory firms, a number of which are not controlling interests. There is a risk of the financial return on that investment or acquisition being lower or less favourable than forecast. Those enterprises are also subject to many of the risks outlined in this section. The underlying financial performance of the advisory firms can have a material impact on the income of the Count Group or the value of those equity interests and, by extension, the financial performance, profitability and financial position of Count and the value of Count Shares.

Growth strategy and performance

There is a risk that the continued growth strategy of Count is unable to be achieved. There are likely to be material resources and effort expended on future integration activities and additional investment or acquisition activity may be slowed. There is a risk that management distraction associated with integration activities may result in performance from ongoing business operations being lower than expected.

Key personnel

Key personnel are essential to the retention of adviser and client relationships across the business units of Count and to retaining corporate knowledge. In a low unemployment environment where highly capable financial services employees are highly sought after, there is an ongoing risk that key personnel may be lost to competitors and/or the industry and that it may be difficult to replace key personnel. Loss of key management and other personnel may have a negative impact on Count and the value of Count Shares.

Regulatory matters

The businesses operated by Count are highly regulated, in particular the financial advice and investment management businesses. The legislative and regulatory regime surrounding the businesses is complex and subject to ongoing regulatory change including by way of legislative, regulatory policy and case law changes. In order to provide the majority of its services in Australia, a number of Count's controlled entities are required to hold licences and registrations, most notably Australian Financial Services (AFS) licences and tax agent registrations.

Failure to manage compliance with an extensive set of obligations, including the conditions of any AFS licences, would expose Count to potential regulatory scrutiny, activity and possible penalties leading to reputational damage and impacts on the financial performance of Count. Indeed, this could result in the suspension or cancellation of a licence which is required for Count to operate key parts of its business. A breach or loss of licences, consents or permissions could have a material adverse effect on the business and financial performance of Count. AFS licences also require the licence holder to maintain certain levels of capital. These capital requirements may change from time to time. Financial performance may be impacted where Count is required to hold a higher capital base.

The costs associated with compliance with obligations are increasing and the cost of remediation activities where failures have occurred can be significant and may impact the profitability of Count.

Regulatory, legislative, policy and case law change can be costly to implement across existing processes and infrastructure, and may require further investment in technology and systems that could negatively impact profitability and the value of Count Shares.

There is a risk that the processes and systems in place in Count may not detect and prevent potential non-compliance with obligations under these licences. Significant breaches of some obligations can have significant consequences, including the suspension or cancellation of licences and authorisations resulting in Count and its authorised representatives being unable to operate their businesses, reputational damage and significant negative impacts on revenue generation.

Operational risks

The main operational risk for Count's accounting, business advisory and services firms relates to inappropriate or inadequate client advice and/or service, including breaching contractual service delivery obligations.

Technology and cyber-security risks

Count is reliant on significant information technology infrastructure and any interruption to the availability of that infrastructure or the information held within it, either as a result of systems failure, cyber-attacks or security breaches would detrimentally impact the ability of the business to carry on operating. Count also uses a number of third party service providers to supply and manage its information technology infrastructure. There is a risk that services are not provided in accordance with the agreements governing those third party relationships, which could result in significant business interruption, loss to clients, or of clients, reputational damage, regulatory action and claims for loss which may negatively impact revenue and profitability.

Security or privacy of data

Failures or breaches of data protection and systems security can cause reputational damage, regulatory interventions and financial loss. The legal and regulatory landscape around data protection and privacy is complex, demanding and evolving. The protection of customer, employee, third party and company data is critical to Count's operations, and those persons have high expectations that Count will adequately protect personal information.

Key risks to Count (continued)

Risks which may affect the future operating and financial performance of Count

Legislative risks

Any substantive changes to legislation, regulatory policy, case law or other laws and regulations (including the interpretation of them) that impact the provision of accounting, tax or financial planning services could have a material impact on Count. Reduced compliance obligations could impact demand for services and conversely, increased regulatory complexity, for example in respect of the imposition of additional tax on higher superannuation balances could increase demand for services placing pressure on existing resources. The impact of future regulatory change on Count cannot be predicted and could adversely impact Count's financial performance and position and the value of Count Shares.

Risk associated with debt facilities

The ability of Count to service its debt is dependent on its financial position, ongoing financial performance and cash flows which may be adversely impacted by economic, financial, regulatory and other factors beyond the control of Count. If Count is unable to generate sufficient cash flow to meet debt repayment obligations, it may face additional financial penalties, higher interest rates or difficulty obtaining future funding or refinancing on similar terms. Count's debt facilities are also subject to the adherence to certain covenants related to financial performance and position. If those covenants are breached, there is a risk that debt may be repayable sooner than anticipated.

Financing risks

Count continues to rely on access to debt and equity financing. The ability to secure financing, or financing on acceptable terms, may be adversely affected by a number of economic factors, including volatility in financial markets or a downgrade in the credit rating of Count which may result in financing being unavailable or the cost of financing significantly increasing, detrimentally impacting the profitability of Count.

Litigation

Count may from time to time be involved in legal, regulatory or other proceedings and disputes arising from its business and operations. Count will face ongoing risk of litigation and complaints from clients which is inherent in highly regulated businesses and those operating in complex legislative environments. In particular, businesses operating in financial services have been the subject of a number of class actions seemingly triggered by the findings from the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry. A number of those class actions remain on foot.

In particular, Count Financial Limited (Count Financial), a wholly-owned subsidiary of Count, was subject to class action proceedings seeking financial compensation relating to commissions paid to Count Financial and its authorised representative financial advisers, and certain obligations of its financial advisers to provide ongoing advice. Although CBA has indemnified Count Limited in relation to certain conduct that is the subject of these proceedings, there is no guarantee that all risks will be completely mitigated.

On 27 May 2025, the Federal Court dismissed the class action in full, and costs were awarded against the applicant. However, the applicant lodged an appeal in June 2025. The appeal was heard on 26 and 27 March 2026. There is no set timeframe for the Court to deliver its judgment. The 27 May 2025 decision of the Federal Court remains effective unless overturned. At this stage, it is not possible to determine the financial or other impacts of these proceedings if the appeal is successful, if any, on Count's business, financial performance, profitability or the value of Count Shares.

There is also potential liability arising from actions or conduct of Count or any of its subsidiaries (including litigation instigated by regulators or complaints from clients) and disputes arising in the ordinary course of their businesses which may, to the extent not covered by Count's insurance policies, cause financial and reputational damage and distract management and staff from the operations of Count.

Fraud risk

Whilst Count has policies and procedures which are designed to mitigate the risk, there remains a risk that funds of clients, or advice provided to clients, may be the subject of fraudulent behaviour. A significant or sustained failure in Count's technology systems or cyber-security could also expose Count to fraudulent behaviour. Any of these events may cause financial and reputational damage and distract management and staff from the operations of Count.

Environmental, social and governance (ESG)

ESG risks can have a material impact on Count's ability to deliver good long-term outcomes for its clients, investors and the community. Count considers a broad range of ESG risks and opportunities, including climate change, human capital management, diversity and inclusion and corporate transparency, among others. Climate change may impact on overall economic growth, unemployment and the wealth of customers, including due to extreme weather and climate related events affecting property and asset values or causing damage and/or interruptions to business operations and supply chains, the effect of new laws, regulations and government policies designed to mitigate climate change, and the cost of business insurance. These may individually, or in aggregate, cause financial and reputational damage and distract management and staff from the operations of Count.

Securities market fluctuations

There are various risks associated with investing in listed entities, including:

- economic and global events which can impact the prices of broader securities on the ASX and relevant indices;
- the risk that one or more substantial holders of Count Shares may sell all or a substantial portion of the Count Shares they hold, which may have an adverse impact on the price and trading volumes of Count Shares; and
- the liquidity of Count Shares on the ASX. There is no guarantee of profitability, dividends, return of capital, or the price at which Count Shares will trade on the ASX. The past performance of Count Shares is not necessarily an indication as to future performance.

Inability to pay dividends

The payment of dividends (if any) by Count will be determined by the Count Board from time to time in accordance with its constitution and stated dividend policy. While the Count Board will consider a range of factors including available profits, cash flow, financial condition, operating results, future capital requirements and economic conditions, there is no guarantee that a dividend will be paid or, if paid, paid at the same or higher levels than paid historically.

Equity dilution

Count may undertake offerings of equities in the future. Factors including the increase in the number of fully paid shares issued, the ability of an individual shareholder to participate in the equity offer, the issue price and the possibility of selling such equities may have an adverse effect on the financial position or voting power of any individual shareholder.

Key risks to Count (continued)

Risks which may affect the future operating and financial performance of Count

Insurance

While Count and its subsidiaries have held various policies of insurance covering their operations, not all risks are insurable, including for example, a requirement to refund financial planning fees arising from service failures, and there is a risk that Count's insurance is not adequate or does not cover particular risks. There is also a risk that in the future the cost of insuring the operations and activities of Count increases materially, that equivalent cover is not able to be obtained or that run off cover is not able to be obtained for any businesses which cease to operate. Any failure of insurance cover to respond to a claim or loss would negatively impact the financial position of Count.

Change in accounting or financial reporting standards

Australian Accounting Standards are set by the Australian Accounting Standards Board (AASB) and are outside the control of Count. Changes to accounting standards issued by the AASB could adversely affect the financial performance and position reported in the financial statements of Count.

Tax

A change to the current tax regime may affect Count or Count shareholders. Any changes to the current rate of company income tax may impact shareholder returns. In addition, any change in tax rules and tax arrangements could have an adverse effect on the level of dividend franking and shareholder returns.

Force majeure events

Events may occur locally, nationally or internationally which may impact on the global or Australian economy and the operations of Count. Events such as political conflict, war, terrorism, global health events, fire, flood, earthquakes and other natural or human caused events have the potential to create a broad range of disruptive impacts which may directly or indirectly affect the operations of Count which may not be able to be insured against.

Competition

The financial services industry, including the provision of accounting and wealth management advice, is highly competitive and there is ongoing consolidation activity across the industry with competition, particularly for financial advisers, remaining strong. Commoditisation of financial services and products is also increasing. The retention by Count of staff and authorised representatives will be critical to the financial performance of Count. Count will be vulnerable to losing authorised representatives to other AFS licensees if Count is unable to maintain competitive pricing of licensee fees and dependable and demonstrated support models across compliance, education, training, business development and technology.

General economic conditions

The financial performance of Count and the value of Count Shares may fluctuate due to various factors, including interest rates, inflation, Australian and international economic and political conditions, change in government, fiscal, monetary and regulatory policies, investor perceptions, geopolitical tensions and various other factors which may affect the financial position and earnings of Count. If any of those factors come into play in the future, the price of Count Shares may fluctuate including falling below historical and current prices. Ongoing global economic uncertainty, including the potential for an economic recession or downturn of uncertain severity and duration, may impact the financial performance, profitability and financial position of Count and the value of Count Shares.

Key acquisition risks

Risks specific to the acquisition of Skybridge

Use of funds risk

Count intends to use the funds raised from the Placement to fund the acquisition of a 75% interest in Skybridge and cover the transaction costs relating to the Acquisition and Placement. Any subscription for shares issued under the Placement is not conditional on the Acquisition completing, and there is a risk that the Acquisition may not be completed on the terms contemplated in this Presentation or at all. Any application to subscribe for shares pursuant to the Placement is unconditional and may not be withdrawn even if the Acquisition does not complete. This means that Count may not ultimately be able to apply the funds raised pursuant to the Placement to their presently intended use, and the Count Board would need to identify alternative uses for those funds. If completion of the Acquisition is delayed, Count may incur additional costs and it may take longer than anticipated for Count to realise the benefits of the Acquisition (including any synergies described in this Presentation). Any failure to complete, or delay in completing, the Acquisition may have an adverse effect on Count's financial position and performance and the value of Count Shares.

Completion risk

Count has entered into an acquisition agreement in respect of the Acquisition, which is conditional on, among other things, receipt of ACCC approval (or notification waiver), acceptance by key employees of new employment agreements with Skybridge, the absence of a material adverse change, the transition of Skybridge advisers to become authorised representatives of Count Financial and other conditions.

There can be no certainty, nor can Count provide any assurance or guarantee, that any conditions associated with the Acquisition will be satisfied or waived. If for any reason any of the conditions are not satisfied or waived by the time required, completion of the Acquisition may be delayed or may not occur on the current terms or at all. If the Acquisition does not complete, Count may be required to incur costs without obtaining the expected benefits of the Acquisition, including transaction costs and management time. Failure to complete the Acquisition could also materially and adversely affect the value of Count Shares and other benefits that Count expects to achieve from the Acquisition.

Due diligence risk

Count undertook a due diligence process in respect of the Acquisition, which, among other things, relied on the review of financial information and other information provided by Skybridge. Despite making reasonable efforts, Count has not been able to verify the accuracy, reliability or completeness of all the information which was provided, including forecast information. If any information provided to and relied on by Count in its due diligence and preparation proves to be incorrect, incomplete or misleading, there is a risk that the actual financial position and performance of Skybridge may be materially different to expectations. Investors should also note that there is no assurance that the due diligence conducted was complete or conclusive, and that all material issues and risks in respect of the Acquisition have been identified and avoided or managed appropriately. Therefore, there is a risk that issues and risks may arise that could adversely affect the financial performance of Count.

Business risk

The negotiations between Count and Skybridge were conducted on the basis of certain disclosures by Skybridge. While Count considers the due diligence investigations to have been adequate and consistent with market practice for a transaction of this type as noted above, Count has not been able to verify the accuracy, reliability or completeness of all of the information provided by Skybridge. As a result, following the Acquisition, unknown or unquantified risks and liabilities of Skybridge may arise, or expected types of risks and liabilities may be greater than anticipated, and this may impact negatively on profitability, results of operations, financial position or market value of Skybridge, which in turn will affect the value and performance of Count.

Future earnings risk

In connection with the Acquisition, Count has undertaken financial and business analysis of Skybridge in order to determine whether to pursue the transaction. It is possible that such analysis, and the best estimate assumptions made by Count, draw conclusions and forecasts that are inaccurate or which will not be realised in due course. To the extent that the actual results achieved in connection with the Acquisition are different than those anticipated there is a risk that the profitability and future earnings of Count may differ from the performance as described in this Presentation. There is also no guarantee that any prospective future earnings of Count will be realised after completion of the Acquisition.

Integration and synergies risk

The Acquisition will have an impact on Count's business, operational profile, capital structure and size compared to that of Count on a standalone basis. There is a risk that the success and profitability of Count following completion of the Acquisition could be adversely affected if Skybridge is not integrated effectively. There is a risk that integration could take longer, be more complex or cost more than expected, encounter unexpected challenges or issues, divert management attention or that the anticipated benefits and cost synergies may not be achieved. Any failure to or delay in achieving integration may impact on the financial performance, operation, position and/or market share of Count and the value of Count Shares.

Historical liabilities

If the Acquisition completes, Count may have an increased exposure to certain liabilities that Skybridge has incurred or agreed to incur in the past. In addition, Count will be exposed to any liabilities which were not identified during its due diligence, or which are greater than expected, for which insurance may not be adequate or available, and for which Count may not have recourse. These could include liabilities relating to current or future litigation, regulatory actions and other liabilities. Such liability may adversely affect the financial performance or position of Count following completion of the Acquisition.

Third party consent risk

Certain contracts to be acquired by Count as part of the Acquisition contain provisions that require the counterparty's consent to a change of control. If a counterparty's consent is not obtained under the relevant contract, there is a risk that the counterparty may allege that the contract terms have been breached or, in the worst case, terminate the contract (subject to the terms of the relevant contract), which could potentially adversely affect Count's financial performance and financial position.

Key general investment risks

Risks associated with an investment in Count Shares

Dilution risk

As part of the Acquisition, it is proposed that certain securityholders of Skybridge would be entitled to receive scrip consideration in the form of Count Shares. If the Acquisition proceeds, existing Count shareholders and new investors who acquire shares under the Placement would have their shareholding diluted by the issue of the scrip consideration.

Difference in accounting policies

The accounting policies to be applied by Skybridge in the preparation of its accounts could differ from those adopted by Count. This could increase the reporting complexity and costs associated with the preparation of Count's accounts. There is also a risk that the preparation of Skybridge's financial accounts is delayed, impacting the ability of Count to finalise its financial accounts on a timely basis.

General investment risks

Investment in shares

There are general risks associated with investments in equity capital such as Count Shares. The trading price of Count Shares may fluctuate with movements in equity capital markets in Australia and internationally. This may result in the market price for the New Shares being less or more than the Offer Price. Generally applicable factors that may affect the market price of shares include:

- general movements in Australian and international stock markets;
- investor sentiment and the demand for ASX-listed securities generally;
- Australian and international economic conditions and outlook;
- changes in general business and industry cycles as well as economic conditions including inflation, interest rates, exchange rates, employment, credit markets, consumer confidence and demand, housing prices and turnover and other industry specific factors;
- changes in government legislation, regulation and policies, in particular, tariffs and trade laws, fiscal, monetary, taxation, employment and regulatory policies;
- announcement of new technologies and displacement of existing technologies;
- natural disasters, extreme weather events and catastrophes;
- geopolitical instability, including international hostilities, war and acts of terrorism;
- demand for and supply of Count Shares;
- announcement and results of competitors;
- the expectations of securities analysts and analysts' reports; and
- the impact of pandemics or epidemics, and the measures taken to control their spread, including on the health of the workforce, and customers and impact on supply chains.

No assurance can be given that the New Shares will trade at or above the Offer Price or that there will be an active market in Count Shares. None of Count, its directors nor any other person guarantees the performance of the New Shares.

The operational and financial performance of Count and Count's share price may be adversely affected by a worsening of general economic conditions in Australia, as well as international market conditions and related factors. It is also possible that new risks might emerge as a result of Australian or global markets experiencing extreme stress, or existing risks may manifest themselves in ways that are not currently foreseeable. The equity markets have in the past and may in the future be subject to significant volatility.

International offer restrictions



International offer restrictions

Restrictions on the offer and sale of New Shares outside Australia

Hong Kong

WARNING: This document has not been, and will not be, registered as a prospectus under the Companies (Winding Up and Miscellaneous Provisions) Ordinance (Cap. 32) of Hong Kong, nor has it been authorised by the Securities and Futures Commission in Hong Kong pursuant to the Securities and Futures Ordinance (Cap. 571) of the Laws of Hong Kong (the "SFO"). No action has been taken in Hong Kong to authorise or register this document or to permit the distribution of this document or any documents issued in connection with it. Accordingly, the New Shares have not been and will not be offered or sold in Hong Kong other than to "professional investors" (as defined in the SFO and any rules made under that ordinance).

No advertisement, invitation or document relating to the New Shares has been or will be issued, or has been or will be in the possession of any person for the purpose of issue, in Hong Kong or elsewhere that is directed at, or the contents of which are likely to be accessed or read by, the public of Hong Kong (except if permitted to do so under the securities laws of Hong Kong) other than with respect to the New Shares that are or are intended to be disposed of only to persons outside Hong Kong or only to professional investors (as defined in the SFO and any rules made under that ordinance). No person allotted New Shares may sell, or offer to sell, such securities in circumstances that amount to an offer to the public in Hong Kong within six months following the date of issue of such securities.

The contents of this document have not been reviewed by any Hong Kong regulatory authority. You are advised to exercise caution in relation to the offer. If you are in doubt about any of the contents of this document, you should obtain independent professional advice.

Singapore

This document and any other materials relating to the New Shares have not been, and will not be, lodged or registered as a prospectus in Singapore with the Monetary Authority of Singapore. Accordingly, this document and any other document or materials in connection with the offer or sale, or invitation for subscription or purchase, of New Shares, may not be issued, circulated or distributed, nor may the New Shares be offered or sold, or be made the subject of an invitation for subscription or purchase, whether directly or indirectly, to persons in Singapore except pursuant to and in accordance with exemptions in Subdivision (4) of Division 1, Part 13 of the Securities and Futures Act 2001 of Singapore (the "SFA"), or as otherwise pursuant to, and in accordance with the conditions of any other applicable provisions of the SFA.

This document has been given to you on the basis that you are (i) an "institutional investor" (as defined in the SFA) or (ii) an "accredited investor" (as defined in the SFA). In the event that you are not an investor falling within any of the categories set out above, please return this document immediately. You may not forward or circulate this document to any other person in Singapore.

Any offer is not made to you with a view to the New Shares being subsequently offered for sale or otherwise sold to any other party. There are on-sale restrictions in Singapore that may be applicable to investors who acquire New Shares. As such, investors are advised to acquaint themselves with the SFA provisions relating to resale restrictions in Singapore and comply accordingly.

New Zealand

This document has not been registered, filed with or approved by any New Zealand regulatory authority under the Financial Markets Conduct Act 2013 (the “FMC Act”).

The New Shares are not being offered or sold in New Zealand (or allotted with a view to being offered for sale in New Zealand) other than to a person who:

- is an investment business within the meaning of clause 37 of Schedule 1 of the FMC Act;
- meets the investment activity criteria specified in clause 38 of Schedule 1 of the FMC Act;
- is large within the meaning of clause 39 of Schedule 1 of the FMC Act; or
- is a government agency within the meaning of clause 40 of Schedule 1 of the FMC Act.

Summary of **Underwriting Agreement**



Summary of Underwriting Agreement

Key terms of the Underwriting Agreement in respect of the Placement

Count has entered into an underwriting agreement with the Joint Lead Managers in respect of the Placement (Underwriting Agreement).

The Underwriting Agreement contains representations and warranties and indemnities in favour of the Joint Lead Managers. Details of the fees payable to the Joint Lead Managers are included in the Appendix 3B released to ASX on the date of this Presentation.

The obligations of the Joint Lead Managers are subject to the satisfaction of certain conditions precedent documented in the Underwriting Agreement that are customary for a transaction of this nature. If those conditions are not satisfied or certain events occur, the Joint Lead Managers may terminate the Underwriting Agreement.

Other events which may trigger termination of the Underwriting Agreement include (but are not limited to) the following:

- any of the following events occur:
  - there is a change to the board of directors of Count other than:
    - a change in the CEO or the non-executive chair of Count; or
    - the retirement of Kate Hill and the appointment of Katrina Glendinning to the board of directors of Count as set out in the ASX announcement of Count on 2 October 2026;
  - a new circumstance that would be adverse from the point of view of an investor arises that would have been required to be disclosed in the ASX materials had it arisen before the ASX materials were lodged with ASX;
  - the management questionnaire, acquisition due diligence reports or any other information supplied by or on behalf of Count to the Joint Lead Managers for the purposes of the ASX materials or the Placement, is or becomes false, misleading or deceptive (including by omission) or likely to mislead or deceive;
  - Count fails to perform or observe any of its obligations under the Underwriting Agreement;
  - a representation, warranty or undertaking made or given by Count under the Underwriting Agreement proves to be, or has been, or becomes, untrue or incorrect;
  - there is:
    - a general moratorium on commercial banking activities in Australia, New Zealand, the United States, Canada, China, Singapore, the United Kingdom, Israel, the European Union or Hong Kong declared by the relevant central banking authority in any of those countries, or there is a material disruption in commercial banking or security settlement or clearance services in any of those countries; or
    - a suspension or material limitation in trading in securities generally on ASX, NASDAQ, NYSE, HKEX, SGX or LSE for one day, or a substantial part of that day, on which that exchange is open for trading;
  - hostilities not existing at the date of the Underwriting Agreement commence or a major escalation in existing hostilities occurs involving any one or more of Australia, New Zealand, Canada, the United States, United Kingdom, Japan, any member state of the European Union, Russia, North Korea, Ukraine, China, Hong Kong, Israel, Palestine, Iran, Iraq, Saudi Arabia, Lebanon, Syria, Yemen or any member state of the North Atlantic Treaty Organization, or a national state of emergency is declared or there is an escalation of a national emergency by any of those countries, or a major terrorist act is perpetrated anywhere in the world;
  - there is introduced into the Parliament of Australia or any State or Territory of Australia a law, regulation or directive, or a government agency adopts a policy, that regulates the Placement or the Acquisition, or there is any official announcement on behalf of the Government of Australia or any State or Territory of Australia or a government agency that such a law or regulation will be introduced or policy adopted, other than any law, regulation or policy that has been publicly announced by the Government of Australia or any State or Territory of Australia or any government agency prior to the date of the Underwriting Agreement;
  - there is any adverse change, or an event occurs which is reasonably likely to give rise to an adverse change, in the assets, liabilities, financial position or performance, profits, losses, results, condition, operations or prospects of Count and its related bodies corporate, taken as a whole, from the position fairly disclosed by Count to ASX before the date of the Underwriting Agreement or in the ASX materials; or
  - there is an adverse change or disruption from the situation existing as at the date of the Underwriting Agreement to the financial markets, or political or economic conditions of Australia, China, Hong Kong, Singapore, any member state of the European Union, the United States, Canada, Israel or the United Kingdom or there is a change in national or international political, financial or economic conditions,

  and, in the reasonable opinion of the Joint Lead Managers, the event: (a) has, or is likely to have, a material adverse effect on the success, marketing or settlement of the Placement, the value of the ordinary shares in Count (Count Shares), or the willingness of investors to apply for Count Shares to be issued in the Placement (Placement Shares); or (b) leads, or is reasonably likely to lead, to: (i) a contravention by a Joint Lead Manager (or one of their related bodies corporate) of, or a Joint Lead Manager (or one of their related bodies corporate) being involved in the contravention of, the Corporations Act or any other applicable law; or (ii) a liability of a Joint Lead Manager (or one of their affiliates) under the Corporations Act or any other applicable law;
  - either of the following occurs:
    - the acquisition agreement is breached, terminated (or becomes capable of being terminated by a party), rescinded or varied without the prior written consent of the Joint Lead Managers; or
    - a condition precedent to performance of the parties' obligations under the acquisition agreement becomes (in the reasonable opinion of the Joint Lead Managers) incapable of being satisfied;
  - ASX announces that Count will be removed from the official list or that Count Shares will be removed from official quotation or suspended from quotation by ASX for any reason (other than for the duration of the trading halt required under the Underwriting Agreement);
  - Count alters its capital structure without the consent of the Joint Lead Managers, other than by issuing securities excluded from the restrictions in the Underwriting Agreement;
  - Count or a subsidiary of Count is deemed insolvent or there is an act or omission which may result in Count or a subsidiary of Count becoming insolvent;
  - the CEO, CFO or non-executive chair of Count is removed from their employment or position;

Summary of Underwriting Agreement (continued)

Key terms of the Underwriting Agreement in respect of the Placement

- a contravention by Count or a subsidiary of Count of the Corporations Act, Count's constitution, the Listing Rules or any other applicable law, in relation to the Placement or the Acquisition;
- Count or any of its directors or officers engage, or have engaged, in any fraudulent conduct or activity whether or not in connection with the Placement;
- any of the following occur:
  - a director or senior executive of Count is charged with an indictable offence relating to financial or corporate matters;
  - any governmental agency charges or commences any court proceedings or public action against Count or any of its directors in their capacity as a director of Count, or announces that it intends to take action; or
  - a director of Count is disqualified from managing a corporation;
- there is after the execution of the Underwriting Agreement an event or occurrence, including any statute, order, rule, regulation, directive or request, of any government agency which makes it illegal for the Joint Lead Managers to satisfy a material obligation under the Underwriting Agreement, or to market, promote or settle the offer of Placement Shares;
- Count withdraws the Placement or any part of it or indicates that it does not intend to or is unable to proceed with the Placement;
- a certificate is not furnished when required to be furnished by Count under the Underwriting Agreement;
- a certificate which is furnished by Count under the Underwriting Agreement is untrue, inaccurate, incomplete or misleading or deceptive in any respect (including by way of omission);
- any of the following occurs:
  - ASIC issues or threatens to issue proceedings in relation to the Placement or commences any formal inquiry or investigation into the Placement (or publicly announces its intention to do so);
  - there is an application to any government agency for any order, declaration or other remedy, or any other government agency commences any other investigation, prosecution or hearing or announces its intention to do so, in each case in connection with the Placement (or any part of it);
  - ASIC or any other government agency commences or gives notice of an intention to commence a prosecution or investigation of Count or any director or senior executive of Count;
  - ASIC or any other government agency commences or gives notice of an intention to commence a hearing or investigation into Count or any director or senior executive of Count;
- a statement contained in the ASX materials is or becomes misleading or deceptive (including by omission) or likely to mislead or deceive, or the ASX materials omit any material information they are required to contain, or any expression of opinion or intention in the ASX materials is not (or ceases to be) fairly and properly supportable, or there are no (or cease to be) reasonable grounds for the making of any statement in the ASX materials relating to future matters or which are statements of opinion or intention;
- the Placement cleansing statement is or becomes defective, or any amendment or update to the Placement cleansing statement is issued or is required to be issued in accordance with the Corporations Act;
- unconditional approval (or conditional approval, provided the conditions would not, in the opinion of the Joint Lead Managers, have an adverse effect on the success or settlement of the Placement Shares) by ASX for official quotation of any of the Placement Shares is refused, or is not granted by the time required by the timetable, or is subsequently withdrawn, or ASX makes an official statement to any person or indicates to Count or the Joint Lead Managers that official quotation of any of the Placement Shares will not be granted;
- Count is prevented from allotting and issuing any of the Placement Shares under the Listing Rules, applicable laws, an order of a court of competent jurisdiction or a government agency;
- at any time on any trading day from (and including) the Placement announcement date to (and including) the settlement date the S&P/ASX 200 index or the S&P/ASX Small Ordinaries index is at a level that is 10% or more below its level as at the close of trading on the trading day prior to the date of the Underwriting Agreement;
- any event specified in the timetable is delayed for one business day or more without the prior written consent of the Joint Lead Managers;
- a scheme of arrangement or reconstruction is announced by Count which, if implemented, may result in a person and their associates acquiring a beneficial interest in, or voting power of, 50% or more of the interests in Count; or
- an offer to Count shareholders is announced which, if implemented, would result in a person and their associates acquiring a beneficial interest in, or voting power of, 50% or more of the interests in Count.

Subject to certain exceptions, Count has agreed to indemnify the Joint Lead Managers and certain related persons (each an Indemnified Party) against all losses directly or indirectly suffered or incurred by an Indemnified Party in relation to the Placement and the Underwriting Agreement.

Count also releases each Indemnified Party against claims made by Count as a result of the participation of that Indemnified Party in the preparation of the Placement documents or in relation to the Placement, except to the extent of certain agreed carve outs related to the Joint Lead Managers' culpability for the loss.

Appendix



Appendix: Count Group pro forma

Count Group is strong and growing, shown pro forma for the Skybridge acquisition



483
Firms

16th Largest
Accounting firm in Australia[1]

$6.7 billion
FUM[2]

$44.4 billion
Funds Under Advice[3]

$220.5 million
Revenue

167
Firms using Count Group Investment Solutions

c.202,000
Clients served[4]

$51.3 million
Underlying EBITA

21
Equity Partnerships

Note: Pro forma combines Count as at 30 June 2026 with Skybridge on an FY26 pro forma basis, before synergies, transaction costs and the 25% non-controlling interest. Skybridge information is unaudited and Skybridge counts as one Equity Partnership firm, operating from 16 offices across NSW, QLD and VIC.

1. AFR Top 100 Accounting Firms, November 2025; Count standalone.
2. Includes Oracle FUM $712 million. As at 30 September 2026.
3. Includes Oracle FUA (completed 20 July 2026) and Skybridge FUA c.$1.4 billion.
4. c.175,000 Count network clients in FY26 plus c.27,000 Skybridge clients.

Appendix: Key financial definitions

Underlying revenue	Underlying revenue excludes divested operations or items that do not contribute to the ongoing performance of Count.
Underlying EBITA	Underlying earnings before interest, tax and amortisation, excluding items such as divested operations and one-off costs (including transaction, separation and integration costs) arising from other activities that are not directly attributable to the ongoing performance of Count.
Underlying NPAT	Underlying net profit after tax, excluding tax-effected items such as divested operations and one-off costs (including transaction, separation and integration costs) arising from other activities that are not directly attributable to the ongoing performance of Count.
Underlying NPATA	Underlying net profit after tax before amortisation (including amortisation arising from acquired intangibles), excluding tax-effected items such as divested operations and one-off costs arising from other activities that are not directly attributable to the ongoing performance of Count.
Normalised EBITA	In respect of Skybridge, earnings before interest, tax and amortisation adjusted for certain normalisation items including the add-back of non-recurring transaction and restructuring costs.
Maintainable EBITA	In respect of Skybridge, earnings before interest, tax and amortisation for each 12-month period commencing on completion, calculated on a basis consistent with normalised EBITA and with the operation of the business in the 12 months immediately prior to completion.
FUA / FUM	Funds Under Advice / Funds Under Management.
NWC	Net working capital.
SMSF	Self-managed superannuation fund.