

Acquisition of Oracle Group and Equity Raising

31 March 2026

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This Presentation has been prepared and is issued by Count Limited ACN 126 990 832 (Count or the Company) in relation to an equity raising comprising:

- a fully underwritten institutional placement of new fully paid ordinary shares in Count (New Shares) to institutional and sophisticated investors (Placement) within the Company's existing placement capacity under ASX Listing Rule 7.1 to raise approximately \$35.9 million; and
- a non-underwritten offer of New Shares to eligible Company shareholders under a share purchase plan (SPP) to raise approximately up to \$5.0 million.

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. The SPP will be made in accordance with ASIC Corporations (Share and Interest Purchase Plans) Instrument 2019/547 (SPP).

The Placement and SPP are together the "Offer" or "Equity Raising".

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

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Acquisition overview

- Count Limited (ASX:CUP) (**Count**) has entered into a binding agreement to acquire 100% of the businesses operated by Oracle Advisory Group Pty Ltd (**Oracle Advisory**), Oracle Accounting (Australia) Pty Ltd (**Oracle Accounting**) and Oracle Investment Management Pty Ltd (**Oracle Investment Management**) (together, the **Oracle Group**) (the **Acquisition**)
- Acquisition enterprise value for Oracle Group of c.\$72.2m (implies a 7.2x EV/EBITA multiple based on c.\$10.0m in assumed FY26F EBITA, and is subject to debt and NWC completion adjustments)
- Upfront consideration of c.\$53.9m (c.\$49.8m in cash and c.\$4.1m in scrip issued to certain vendor shareholders), with additional deferred consideration of up to \$18.3m and performance-based earn-outs of up to \$10.0m over 24 months subject to meeting certain milestones¹
- Completion targeted for late 2H FY26 subject to satisfaction of conditions precedent including receipt of ACCC approval (or notification waiver) and other conditions²
- Detailed plan in place to support the transition and integration of Oracle Group into Count's operating platform and governance framework
- Oracle Group's major shareholder and senior leaders will remain with the business post-acquisition



Funding and impacts

- Upfront cash consideration to be funded via a \$35.9m equity raising and drawdown under a proposed new debt facility, with \$4.1m of scrip consideration issued to certain vendor shareholders (to be subject to an escrow arrangement for 12 months)
- Equity raising will comprise a fully underwritten Institutional placement to raise approximately \$35.9m (**Placement**) and a non-underwritten share purchase plan (**SPP**) to eligible shareholders to raise up to \$5.0m (together, the **Equity Raising**)
- Equity Raising offer price of \$1.05 per share represents a 7.5% discount to last close and 8.7% discount to the 5-day VWAP (as at 30 March 2026)
- Equity Raising will partially fund the upfront cash consideration and strengthen Count's balance sheet, providing capacity to pursue further organic and inorganic strategic growth opportunities
- Deferred and earn-out consideration intended to be funded from future operating cash flow and drawdowns under the proposed new debt facility
- Acquisition expected to be low double-digit EPS accretive pre-synergies on a FY26 pro forma basis³
- Run-rate pre-tax cost synergies of c.\$1 million targeted to be achieved within 24 months following completion (excluding one-off transaction and integration costs)
- Count's balance sheet remains strong, with post-transaction pro forma net debt / EBITA of c.1.0x⁴

1. See slide 14 for more details

2. See slide 25 'Key acquisition risks' (Completion risks) for more details on the conditions to completion of the Acquisition

3. FY26 pro forma accretion has been calculated based on broker consensus forecast FY26 NPATA attributable to Count shareholders, and a pro forma share count comprising shares on issue of 170.8m as at 30 March 2026, plus 34.2m shares issued under the Placement and 3.9m shares issued as scrip consideration. Oracle Group 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. Based on Count standalone net debt at 31 December 2025 (\$22.5m) and broker consensus forecast FY26 EBITA (\$31.4m), adjusted for new transaction related debt (before the impact of any completion adjustments) and Oracle Group management-estimated EBITA

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Snapshot of Oracle Group

- A leading provider of financial advice and investment services to clients throughout Australia since 1986
- Network of 96 employees and 22 employed advisers serving a broad client base across advice and accounting services, with a growing number of multi-service clients nationally



Oracle Advisory
Holistic financial planning and wealth accumulation strategies to individuals, families and businesses

Oracle Accounting
Full-service personal and business accounting solutions

Oracle Investment Management
Active investment management solutions

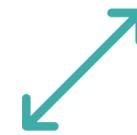
Key Oracle Group Metrics

\$26.4m	\$8.6m
FY25 Net Revenue	FY25 EBITA
	FY26F: c. \$10.0m
\$1.8b	\$0.8b
FUA ¹	FUM ²

Combined Count + Oracle Group Metrics

\$167.5m	\$36.4m
FY25 Net Revenue	FY25 EBITA
\$42.0b	\$6.2b
FUA ¹	FUM ²

Key acquisition benefits



Expands Count's core pillars

Directly grows Advice, Investment Management, Equity Pillars and Education & Expertise



Enhances Count's flywheel

Opportunity to drive uptake of Count's services, generate increased scale benefits and transition offshore resources



Bolsters Count's presence in key regional areas

Strengthens Advice reach throughout Sydney, Melbourne, Central Coast, Gold Coast and regional seaboard of NSW



Salaried planning division offers further organic and inorganic growth opportunities

Establishes a salaried financial planning division with further potential for growth through additional tuck-in acquisitions

1. Count as at 31 December 2025 and Oracle as at 31 August 2025. See slides 10-14 for more detail on the Acquisition

2. As at 28 February 2026

Acquisition of Oracle Group enhances Count's flywheel

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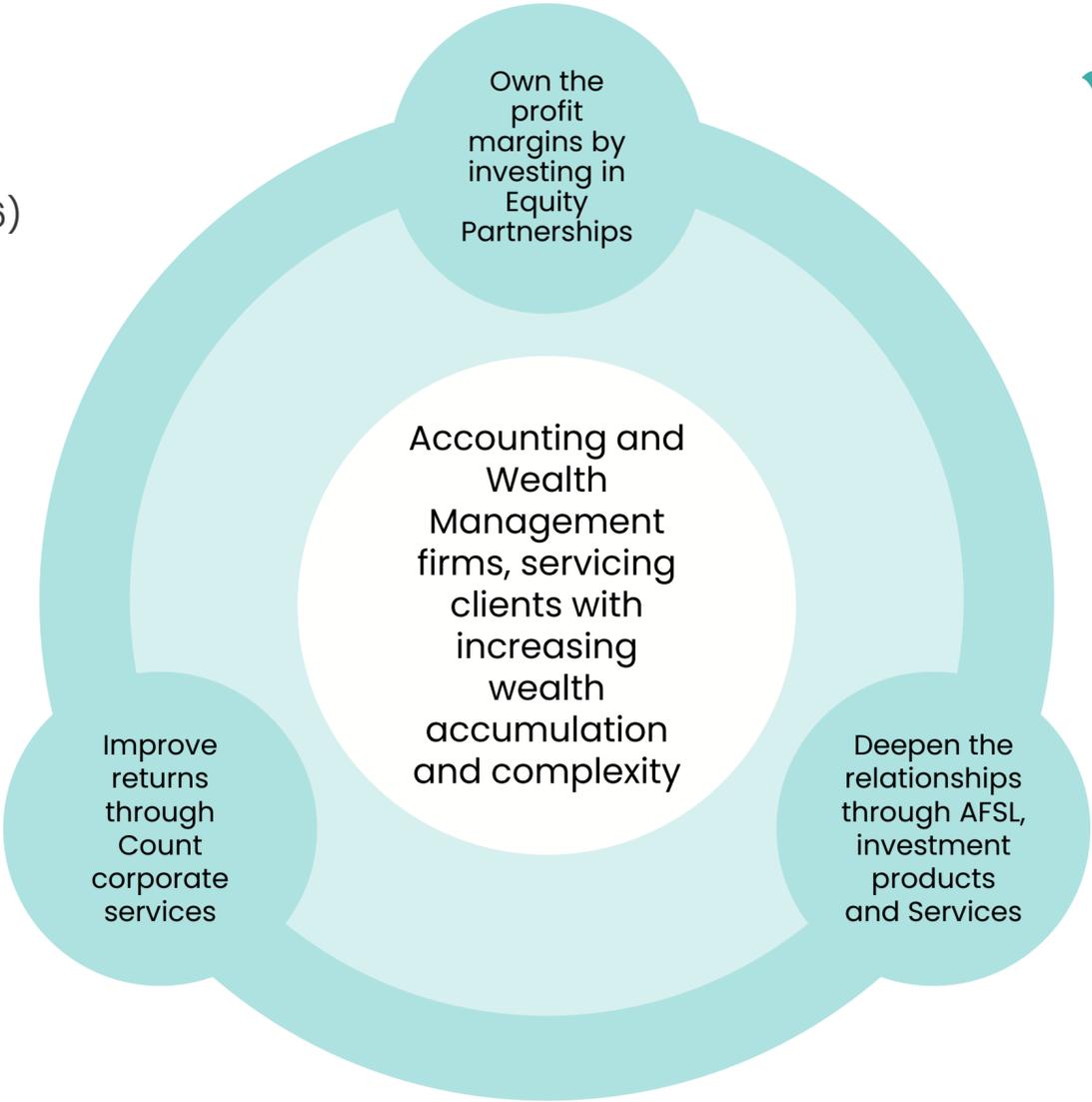
Growing pool of employed advisers

Integrating Oracle Group grows the Count adviser base to 98 employed advisers (from 76)



Continued execution of Count's M&A growth strategy

Strengthens the platform for future financial planning acquisitions



Broadening the opportunity for our clients to benefit from Investment Solutions

Expanded employed adviser base and client network broadens the opportunity for clients to benefit from Count's CARE investment philosophy and investment solutions



Improving take-up of outsourcing, IT managed services & Education

Oracle Group's 14 offices and expansive client base represent a new distribution channel for Count's outsourcing solutions, IT managed services and education and specialist advisory offerings

Our ambition

To be the leading provider of integrated accounting and wealth services, helping clients through our dynamic perspective that identifies insights from their past, maximises their present and plans for a future where they can do what matters most to them.

Purpose

To make it Count.

Measures of success

Increase Advice Margin	Grow Education Market Share	Increase Funds Under Management	Increase Return on Capital Invested	Increase People Engagement
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4 Pillars

ADVICE	EDUCATION & EXPERTISE	INVESTMENTS	EQUITY
Expand our Advice value chain	Elevate our knowledge, education and expertise offering	Expand and enhance our investment capability	Capitalise on Equity Partnerships potential



Oracle Advisory
(incl. Oracle Lending Specialists¹)

Oracle Investment Management

Oracle Accounting

1. Oracle Lending Specialists is a lending advisory division operating within Oracle Advisory Group Pty Ltd and does not form a separate legal entity within the Oracle Group

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Significantly accelerates and strengthens Count's position as a leading diversified financial services group

Strengthens financial planning participation



Enhances participation in structurally high-growth end markets and strengthens the platform for future organic growth and financial planning acquisitions

FUA and FUM growth



Additional FUA provides a greater base to broaden the opportunity of Count's FUM to benefit from CARE and Managed Accounts – combined FUA of c.\$42.0 billion¹

Growing to 98 employed advisers



Significantly expanded employed adviser network, with 22 employed advisers across 14 Oracle Group offices from Rockhampton to Melbourne – provides further scale to Count's national advice model

EPS accretive with synergy potential



Acquisition expected to be low double-digit EPS accretive pre-synergies on a FY26 pro forma basis,² with further benefits over time from anticipated cost synergies

1. FUA Count as at 31 December 2025/ Oracle as at 31 August 2025/ FUM: as at 28 February 2026

2. FY26 pro forma accretion has been calculated based on broker consensus forecast FY26 NPATA attributable to Count shareholders, and a pro forma share count comprising shares on issue of 170.8m as at 30 March 2026, plus 34.2m shares issued under the Placement and 3.9m shares issued as scrip consideration. Oracle Group 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

Acquisition overview and strategic rationale

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- Oracle Group is a leading, scaled provider of financial advice and investment services to clients throughout Australia
- Headquartered in Newcastle, NSW with a total of 14 offices across NSW, VIC and QLD
- Operates through three specialist entities: Oracle Advisory Group, Oracle Accounting and Oracle Investment Management

Oracle Advisory Group

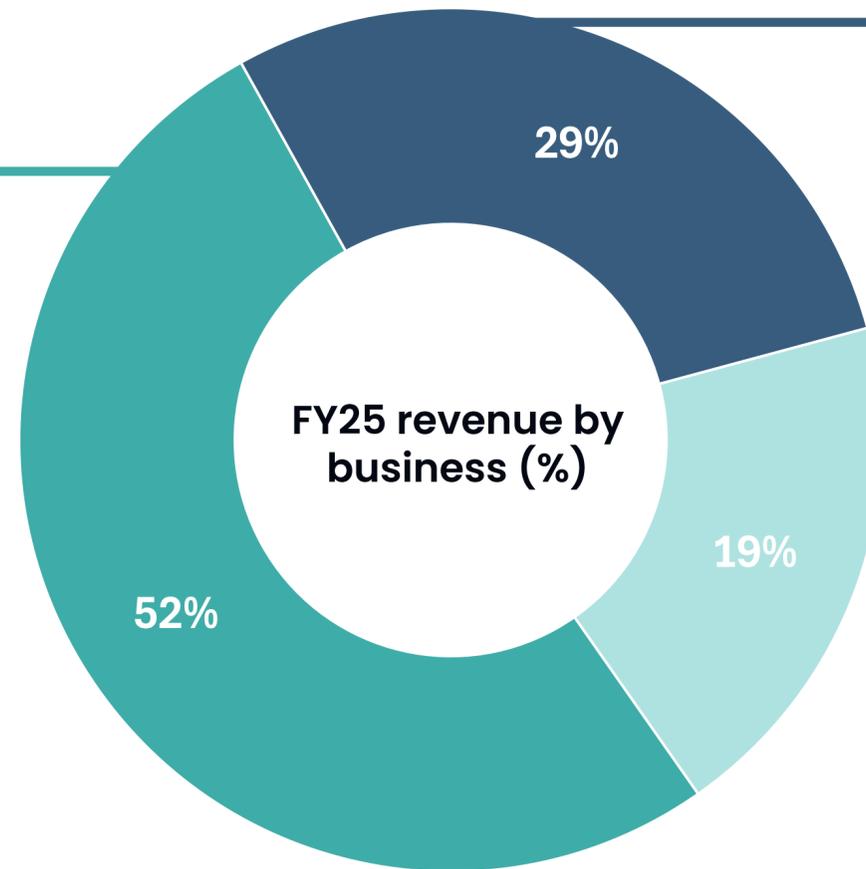
- Provides independent and holistic financial planning and wealth accumulation strategies to individuals, families and businesses (retail and wholesale)
- Services include investment advice, retirement planning, superannuation, insurance advice, estate planning and lending advice
- Services are delivered by representatives supported by internal compliance, administration and paraplanning functions

Oracle Accounting

- Full-service accounting offering to individuals and businesses
- Services include personal and business taxation, bookkeeping, business services, BAS / IAS preparation, and SMSF accounting and audit coordination
- Operates in coordination with Oracle Advisory Group to support integrated tax and wealth outcomes for clients

Oracle Investment Management

- Provides actively managed investment solutions including discretionary portfolio management across equities, property and fixed income
- Investment management activities are conducted in-house and are aligned with the Group's advisory services



\$26.4m FY25 revenue	\$8.6m FY25 EBITA <i>FY26F: c. \$10.0m</i>	\$1.8b FUA ¹	\$0.8b FUM ²	14 Offices	96 employees
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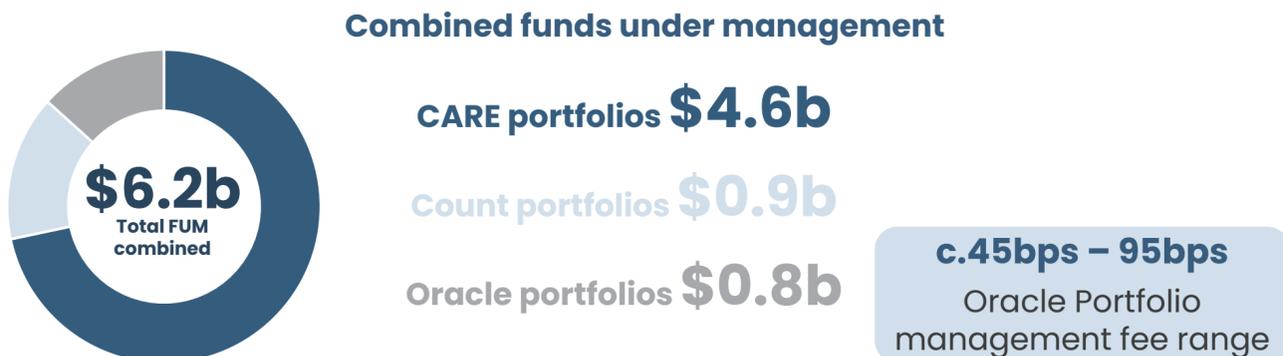
1. As at 31 August 2025
2. As at 28 February 2026

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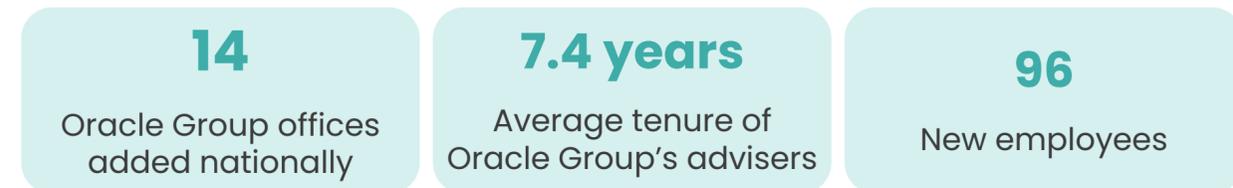
Acquisition of Oracle Group delivers greater scale

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Combined FUA delivers greater scale and a stronger platform for FUM growth¹



Combination significantly expands Count's employed adviser network and national footprint



*Preliminary discussions with key advisers indicate **strong alignment with Count's culture and strategic objectives***

1. FUA figures as at 31 August 2025. FUM figures as at 28 February 2026.
 2. Oracle's Executive Series suite of risk-profiled managed account / managed portfolio offerings. The Executive Series and Count CARE represent similar managed account solutions

Significant increase to Wealth segment contribution

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The acquisition of Oracle Group will drive a significant increase in the contribution of Count's Wealth segment...

Wealth contribution to Count revenue



40%

of 1H FY26 revenue on a standalone basis



48%

of 1H FY26 revenue on a pro forma basis

Wealth contribution to Count EBITA



46%

of 1H FY26 EBITA on a standalone basis



59%

of 1H FY26 EBITA on a pro forma basis

...accelerating the group's growth in participation in the advice market

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



✓ Proven track record in **material advice acquisitions**, significantly expanding Count's premium services and delivery of expanded services and investment options across Australia

✓ Significant experience in **managing key issues and risks** associated with successful adviser and client transition – with the Diverger integration delivering annualised run-rate cost synergies of **more than \$4m in FY25** (vs. \$3m initially identified)

	2019	2021	2023	2024	2026
Target	Count Financial	Accurium	Affinia	Diverger	Oracle Group
# of clients / relationships	359 Advisers	c.4,000 Accounting firm relationships	117 Advisers	224² Advisers	22 Employed advisers \$1.8b FUA / \$0.8b FUM
Segment fit	✓ Wealth	✓ Services	✓ Wealth	✓ Wealth ✓ Equity Partnerships ✓ Services	✓ Wealth ✓ Equity Partnerships ✓ Services
M&A deals	3	9	9	15	10¹

- Post-completion, Count intends to put in place a new incentive scheme consistent for all Oracle Group advisers which would be a combination of monetary and other benefits
- Certain key advisers are also shareholders in Oracle Group and have elected to receive scrip as part of the upfront consideration, which is subject to 12-month escrow arrangements

1. Based on YTD to 31 December 2025 plus the Oracle Group acquisition

2. Excludes limited Authorised Representatives

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Summary of key acquisition terms



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Acquisition target	<ul style="list-style-type: none"> Count has entered into a binding agreement to acquire the Oracle Group businesses (operated by Oracle Accounting (Australia) Pty Ltd, Oracle Advisory Group Pty Ltd and Oracle Investment Management Pty Ltd), a provider of accounting, financial planning and investment management services
Acquisition price	<ul style="list-style-type: none"> The transaction implies an enterprise value (on a 100% basis) of c.\$72.2m¹, based on 7.2x FY26F normalised EBITA, with the purchase price subject to customary net debt and net working capital completion adjustments
Upfront consideration structure	<ul style="list-style-type: none"> Upfront consideration of c.\$53.9m¹ comprising cash of c.\$49.8m and scrip issuance of c.\$4.1m (issued at the Equity Raising issue price), with certain vendor shareholders receiving scrip consideration to be subject to an escrow arrangement for 12 months
Deferred & contingent / earn-out consideration	<ul style="list-style-type: none"> In addition to upfront consideration at completion, deferred consideration and performance-based earn-outs may be payable Deferred consideration of up to c.\$18.3m in aggregate, payable in Years 1 and 2 following completion, subject to the achievement of agreed performance milestones (i.e. to incentivise maintenance of revenues and protect against underperformance) Potential earn-out consideration of up to \$10.0m in aggregate, payable in Years 1 and 2 following completion, subject to the achievement of growth target financial performance milestones (i.e. to incentivise upside growth in EBITA, with a 7.2x multiple paid against EBITA outperformance against base targets up to the \$10.0m aggregate earn-out consideration cap)
Funding	<ul style="list-style-type: none"> The transaction will be funded through a combination of external debt funding, the Equity Raising and scrip consideration
Conditions / approvals	<ul style="list-style-type: none"> Completion is subject to satisfaction of various conditions precedent, including ACCC approval (or notification waiver) and other conditions²
Indicative timing	<ul style="list-style-type: none"> Completion is targeted for late 2H FY26 subject to satisfaction of conditions precedent
Other terms	<ul style="list-style-type: none"> Certain Sellers have agreed to a 36-month non-compete post-completion (for key employee shareholders)

1. The enterprise value and consideration paid is subject to customary completion adjustments in relation to net debt and net working capital

2. See slide 25 'Key acquisition risks' (Completion risks) for more details on the conditions to completion of the Acquisition

Pro forma financials

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Pro forma balance sheet



	Count	Oracle	Pro forma debt/equity raising	Pro forma transaction and transitional costs ¹	Pro forma acquisition adjustments ²	Pro forma historical balance sheet
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash and cash equivalents	22,814	2,214	59,841	(5,978)	(56,077)	22,814
Trade/other receivables and contract assets	101,820	2,626				104,446
Other assets		285				285
Total current assets	124,634	5,125	59,841	(5,978)	(56,077)	127,546
Intangible assets and goodwill	147,305	28,515			54,873	230,693
Contract assets	144,962					144,962
Other non-current assets	46,991	644			931	48,566
Total non-current assets	339,258	29,159	-	-	55,804	424,221
Total assets	463,892	34,284	59,841	(5,978)	(272)	551,767
Trade/other payables and contract liabilities	95,318	1,342				96,660
Borrowings	7,081	0				7,081
Other liabilities	23,022	1,600			9,163	33,785
Total current liabilities	125,421	2,942	-	-	9,163	137,526
Contract liabilities	141,825	346			0	142,171
Borrowings ²	38,205	19,473	19,473		(19,473)	57,677
Other non-current liabilities ³	23,756	637			19,450	43,843
Total non-current liabilities	203,785	20,457	19,473	-	(23)	243,692
Total liabilities	329,206	23,399	19,473	-	9,140	381,218
Net assets	134,686	10,885	40,368	(5,978)	(9,412)	170,549
Issued capital	158,531	7,627	40,368		(7,627)	198,900
Other components of equity	(23,845)	3,258		(5,978)	(1,786)	(28,351)
Total equity	134,686	10,885	40,368	(5,978)	(9,412)	170,549

- Count financials extracted from 31 December 2025 statutory financial statements whilst Oracle financials extracted from unaudited management accounts as at 31 December 2025
- Pro forma balance sheet adjustments reflect a preliminary assessment of the fair value of the assets and liabilities arising from the Oracle acquisition. The final determination of fair value is subject to Count 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

1. Transaction costs are not tax effected and capitalisation of capital raising costs has not been considered

2. The pro forma purchase consideration is based on the acquisition enterprise value of \$72.2m, with the accounting treatment of the earn-out being considered as part of the purchase price allocation process

3. Oracle borrowings have been adjusted to reflect the agreed completion loan balance

4. Other liabilities includes the recognition of a deferred tax liability on separately identifiable intangible assets

Equity Raising summary

Equity Raising summary



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Placement	<ul style="list-style-type: none">• Fully underwritten Institutional Placement to raise approximately \$35.9m (Placement)• The Placement is not subject to shareholder approval and will fall within the Company's placement capacity under ASX Listing Rule 7.1 and ASX Listing Rule 7.1A
Share Purchase Plan	<ul style="list-style-type: none">• Eligible Count shareholders as at the record date of 30 March 2026 with a registered address in Australia or New Zealand will have the opportunity to apply for Count shares pursuant to a non-underwritten share purchase plan (SPP) (together with the Placement, the Equity Raising)• The SPP will allow participation of up to A\$30,000 per eligible shareholder to raise a capped amount of up to A\$5.0m
Pricing	<ul style="list-style-type: none">• All Shares under the Placement and SPP will be issued at a fixed price of \$1.05 (Offer Price)• Offer Price represents a:<ul style="list-style-type: none">◦ 7.5% discount to the Company's last traded price on 30 March 2026 (\$1.135)◦ 8.7% discount to the 5-day VWAP (\$1.15)
Use of Proceeds	<ul style="list-style-type: none">• Proceeds from the Equity Raising will be used to partially fund the Acquisition and pay associated transaction costs• The Equity Raising is not conditional on completion of the Acquisition
Ranking	<ul style="list-style-type: none">• New Shares issued will rank equally with existing ordinary shares from allotment
Underwriting	<ul style="list-style-type: none">• The Placement is fully underwritten• The SPP is not underwritten
Syndicate	<ul style="list-style-type: none">• E&P Capital is acting as Financial Adviser to Count in relation to the Acquisition• E&P Capital and Canaccord Genuity are acting as Underwriters, Joint Lead Managers and Bookrunners to the Placement

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Sources & Uses			
Sources of funds	A\$m	Uses of funds	A\$m
Equity raising ¹	\$35.9m	Upfront cash consideration	\$49.8m
Scrip consideration funding	\$4.1m	Scrip consideration / issuance	\$4.1m
Debt facility drawdown and cash on balance sheet	\$38.2m	Deferred cash consideration	\$18.3m
		Transaction and offer costs	\$3.2m
		One-off transitional costs	\$2.8m
Total sources of funds	\$78.2m	Total uses of funds	\$78.2m

c.1.0x
Post-transaction pro forma net debt / underlying EBITA²

Count continues to target net debt to underlying EBITA of up to 1.2x

- Proposed new debt facility to be in place at completion to contribute towards funding upfront consideration, transaction and transitional costs and deferred consideration

1. Raise size reflects the placement only and excludes any proceeds that may be raised under the non-underwritten SPP

2. Based on Count standalone net debt at 31 December 2025 (\$22.5m) and broker consensus forecast FY26 EBITA (\$31.4m), adjusted for new transaction related debt (before the impact of any completion adjustments) and Oracle Group management-estimated EBITA

Indicative Equity Raising timetable



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Event	Date (2026)
Record date for SPP	7:00pm (AEDT) on Monday, 30 March
Trading halt and announcement of the Acquisition and Equity Raising	Tuesday, 31 March
Placement bookbuild	Tuesday, 31 March
Announcement of completion of Placement and trading halt lifted – trading resumes on the ASX	Wednesday, 1 April
Settlement of New Shares issued under the Placement	Wednesday, 8 April
Issue and commencement of trading of New Shares under the Placement	Thursday, 9 April
SPP offer opens and SPP booklet is dispatched	Monday, 13 April
SPP offer closing date	Friday, 1 May
Issue of New Shares under the SPP	Thursday, 7 May
Commencement of trading of New Shares issued under the SPP	Friday, 8 May

Note:

The above timetable is indicative only and subject to change. The commencement of trading and quotation of New Shares issued under the Placement and SPP is subject to confirmation from ASX. Subject to the requirements of the Corporations Act, the ASX Listing Rules and other applicable rules, Count reserves the right to amend this timetable at any time, including extending the period for the SPP or accepting late applications, either generally or in particular cases, without notice. All times above are to Sydney, Australia time.

Key risks

There are several risks and uncertainties which are specific to Count and of a more general nature, which may affect the future operating and financial performance of Count 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 less 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 licensees 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 which 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 licenses. Significant breaches of some obligations can have significant consequences, including the suspension or cancellation of licenses 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.

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, refinancing or refinancing on similar terms. Count's debt facility is 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 business 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. 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 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 was 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, cashflow, 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



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 the 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 ASF 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

Acquisition risks

Use of funds risk

Count intends to use the funds raised from the Equity Raising to fund the acquisition of the Oracle Group and cover the transaction costs relating to the Acquisition and Equity Raising. Any subscription for shares issued under the Equity Raising 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 Equity Raising 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 Equity Raising 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), the successful completion of the institutional placement component of the Equity Raising, Count obtaining new debt facilities sufficient to fund the balance of the cash consideration payable under the Acquisition, receipt of certain third party consents 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. In particular, Count may not secure the new debt facilities as referred to above on acceptable terms (or at all) or within the required timeframe, noting that Count would nevertheless have the ability to utilise its existing debt facility headroom as an alternative source of debt funding for the Acquisition subject to lender consent, and this headroom is sufficient to fund the upfront cash consideration required for the Acquisition (net of the Equity Raising proceeds). 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 the Oracle Group. 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 the Oracle Group 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 the Oracle Group were conducted on the basis of certain disclosures by the Oracle Group. 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 the Oracle Group. As a result, following the Acquisition, unknown or unquantified risks and liabilities of the Oracle Group 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 the Oracle Group, 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 the Oracle Group 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 the Oracle Group 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 the Oracle Group 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

Dilution risk

As part of the Acquisition, it is proposed that certain securityholders of the Oracle Group 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 Equity Raising would have their shareholding diluted by the issue of the scrip consideration.

Difference in accounting policies

The accounting policies to be applied by the Oracle Group 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 the Oracle Group'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;
- geo-political 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

Important information



For personal use only

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;
- is a government agency within the meaning of clause 40 of Schedule 1 of the FMC Act.

Summary of Underwriting Agreement

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Summary of Underwriting Agreement



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:

a) any of the following events occur:

- i. 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;
- ii. 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;
- iii. 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;
- iv. Count fails to perform or observe any of its obligations under the Underwriting Agreement;
- v. 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;
- vi. there is:
 - 1) 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 is 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
 - 2) 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;
- vii. hostilities not existing at the date of this agreement commence or there is 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;
- viii. 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;
- ix. 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
- x. 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;

b) either of the following occurs:

- i. 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
 - ii. 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;
- c) 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);
- d) 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;
- e) 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;
- f) the CEO, CFO or non-executive chair of Count is removed from their employment or position;
- g) 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;
- h) 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;
- i) any of the following occur:
- i. a director or senior executive of Count is charged with an indictable offence relating to financial or corporate matters;
 - ii. 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
 - iii. a director of Count is disqualified from managing a corporation;
- j) 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;
- k) 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;
- l) a certificate is not furnished when required to be furnished by Count under the Underwriting Agreement;
- m) 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);

Summary of Underwriting Agreement

- n) any of the following occurs:
- i. 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);
 - ii. 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);
 - iii. 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;
 - iv. 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;
- o) 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 ceases 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;
- p) 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;
- q) 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;
- r) 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;
- s) 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;
- t) any event specified in the timetable is delayed for one business day or more without the prior written consent of the Joint Lead Managers;
- u) 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
- v) 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, SPP 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 or the SPP, except to the extent of certain agreed carve outs related to the Joint Lead Manager's culpability for the loss.

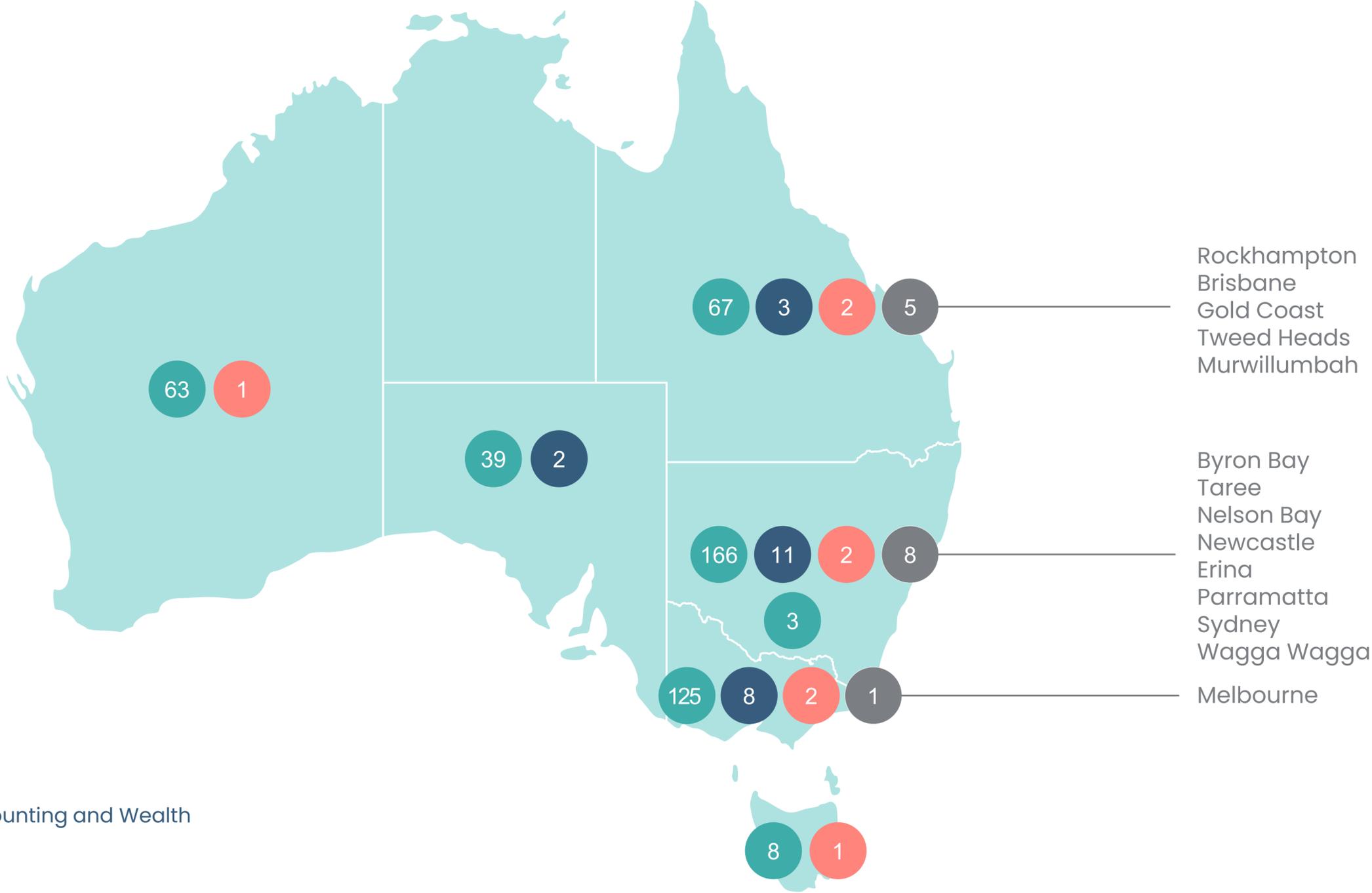
Appendix

For personal use only

Oracle Group expands Count's east coast presence



For personal use only



Rockhampton
Brisbane
Gold Coast
Tweed Heads
Murwillumbah

Byron Bay
Taree
Nelson Bay
Newcastle
Erina
Parramatta
Sydney
Wagga Wagga

Melbourne

- Licensed Advice Firms
- Equity Partners – Accounting and Wealth
- Services Businesses
- Oracle Group locations

- **Underlying Revenue:** underlying revenue excluding divested operations or items that do not contribute to the ongoing performance of Count
- **Underlying Contribution Margin:** underlying contribution margin excluding 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 EBIT:** underlying earnings before interest and tax 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 (including transaction, separation and integration costs) arising from other activities that are not directly attributable to the ongoing performance of Count
- **NWC:** net working capital