Acumentis Group Limited

A.C.N. 102 320 329

Results for announcement to the market

ASX Preliminary Final Report

Appendix 4E

30 June 2026

Lodged with the ASX under Listing Rule 4.3A

Financial Results

	Year ended 30 June 2026 $000s	Year ended 30 June 2025 $000s
Revenue	56,792	58,261
Profit before tax	2,447	1,701
Income tax expense	694	521
Net profit after tax from continuing operations	1,753	1,180
Cash provided by operating activities	5,106	2,600
Basic earnings per share	0.79 cents	0.53 cents
Net tangible assets per share	2.5 cents	2.1 cents

The Company delivered a strong financial performance during the year, with profit before tax increasing by 43.9%, driven by improved operating margins, disciplined cost management and a favourable revenue mix.

While revenue decreased slightly compared to the prior year, this was primarily attributable to lower volumes in finance-related valuation sectors. This was partly offset by continued growth in the non-finance valuation and property advisory businesses, together with a reduction in operating costs, resulting in a significant uplift in profitability.

Cash generated from operating activities increased substantially through improved receivables collections and continued focus on working capital management.

The stronger earnings performance contributed to a 49.1% increase in earnings per share and a 19.0% increase in net tangible assets per share.

Business Overview

During the year, the Company continued to focus on diversification of revenue streams with an 8% increase in non-finance related revenues.

The Company has continued to look for growth opportunities. In October 2025, the Company made a strategic investment of 37.5% in its Mandurah, Western Australian franchisee, and acquired a small, diversified valuation practice in Port Lincoln, South Australia and another firm in the Northern Territory. In early 2026, Acumentis invested in Agtuary, an Australian agricultural property technology, with an option to acquire up to 30%. Agtuary is a property and agricultural technology company that will provide Acumentis access to systems and services that will provide efficiencies in our rural and agribusiness services and improve the value of the company.

For the last 12 months or so, Acumentis has been developing a sophisticated and proprietary technology platform, cleverly integrating recent AI capabilities. This platform will replace our older legacy platform. We are well advanced, with beta testing of the platform to commence in 1H2027, with operational and cost benefits to be realised proportionally in 2H2027, and with FY2028 seeing the full benefit of our investment.

Cash at Bank

Acumentis had $7.1M of available cash as at 30 June 2026 and has access to an additional $3.0M via a receivables finance facility.

Outlook

The Board expects economic conditions to remain challenging in FY27 with ongoing geopolitical shocks impacting confidence levels and with interest rates remaining at moderately elevated levels.

Notwithstanding this, the Company remains in a strong position to continue to grow its non-financial related valuations and property advisory businesses, The Company expects to grow its investment in the Agtuary business and to develop additional income streams utilising the data and models developed in conjunction with Agtuary.

A continued emphasis on efficient use of resources and driving improved margins is expected to see profitability continuing to trend in a positive direction.

Dividends

On 31 July 2026, the Directors resolved to pay a final, fully franked, dividend of 0.45 cents per ordinary share totalling $1,003,298 (FY25: 0.22 cents totalling $490,501).

The record date for the final dividend will be 4 September 2026, with payment to be made on 11 September 2026. Shares will trade excluding entitlement to the final dividend on 3 September 2026.

Summary Results for the year ended 30 June 2026

The following is a summary of the financial results for the year ended 30 June 2026.

Results for announcement to the market

	Year ended 30 June 2026 $000s	Year ended 30 June 2025 $000s	Increase/ (Decrease) $000s	% Change
Revenue Continuing operations	56,792	58,261	(1,469)	(2.5%)
Profit before tax	2,447	1,701	746	43.9%
Income tax expense	694	521	173	33.2%
Net profit after tax from continuing operations	1,753	1,180	573	48.6%

Comparison of Half-Year Profits	Current Period $000s	Previous Period $000s
Consolidated net profit after tax attributable to members: reported for the 1st Half yearly report	696	458
Consolidated net profit after tax attributable to members reported for the 2nd Half year	1,057	722
Total	1,753	1,180

Dividends	Amount per security	Franked amount per security
Interim dividend	-	-
Final dividend	0.45 cents	0.45 cents

Dividend payment date	11 September 2026
Ex-dividend date	3 September 2026
Record date for determining entitlement to final dividend	4 September 2026

Annual Report and Annual General Meeting

Acumentis expects to send its Annual Report and Notice of Annual General Meeting to shareholders during the week commencing 21 September 2026.

Acumentis expects to hold its 2026 Annual General Meeting as a hybrid event on 21 October 2026.

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

	Notes	30 June 2026 $000s	30 June 2025 $000s
Revenue from rendering of services		56,668	58,119
Other income	4	124	142
Total revenue		56,792	58,261
Expenses from continuing operations			
Employee expenses		41,854	43,267
IT infrastructure & software expenses		2,797	2,800
Marketing expenses		887	837
Insurance expenses		1,795	1,958
Administration expenses		1,098	1,205
Occupancy expenses		652	654
Depreciation and amortisation expenses		1,695	2,044
Travel expenses		1,269	1,448
Searches, plans & maps		820	876
Other expenses from operating activities		1,339	1,318
		54,206	56,407
Results from operating activities		2,586	1,854
Finance income		61	95
Finance expense		(245)	(248)
		(184)	(153)
Share of net profits of investments accounted for using equity method		45	-
Profit before tax		2,447	1,701
Income tax expense	5	(694)	(521)
Profit for the year attributable to owners of the parent		1,753	1,180
Total comprehensive loss for the year attributable to owners of the parent		1,753	1,180
Basic earnings per share	2	0.79 cents	0.53 cents
Diluted earnings per share	2	0.79 cents	0.52 cents

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

Preliminary Consolidated Statement of Financial Position

as at 30 June 2026

	Notes	30 June 2026 $000s	30 June 2025 $000s
Current Assets			
Cash and cash equivalents		7,108	4,429
Term deposits		24	243
Trade and other receivables		4,767	5,864
Financial assets	6	138	173
Other assets		1,150	1,276
Total Current Assets		13,187	11,985
Non-Current Assets			
Financial assets	6	125	-
Term deposits		472	470
Deferred tax assets		1,753	2,043
Property, plant & equipment	7	494	512
Investments accounted for using the equity method	8	195	-
Right of use assets	9	1,667	1,926
Intangible assets	10	21,590	21,348
Total Non-Current Assets		26,296	26,299
Total Assets		39,483	38,284
Current Liabilities			
Trade and other payables		4,259	3,773
Borrowings		-	-
Lease liabilities	11	989	883
Current tax liabilities		269	-
Deferred consideration	13	93	51
Employee benefits		4,968	5,516
Total Current Liabilities		10,578	10,223
Non-Current Liabilities			
Trade and other payables		-	-
Borrowings		-	-
Lease liabilities	11	820	1,168
Deferred consideration	13	33	60
Employee benefits		684	594
Provisions		169	198
Total Non-Current Liabilities		1,706	2,020
Total Liabilities		12,284	12,243
Net Assets		27,199	26,041
Equity			
Contributed equity	14	22,554	22,449
Retained earnings		4,523	3,261
Other reserves	15	122	331
Total Equity		27,199	26,041

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

Preliminary Statement of Changes in Equity

for the Year Ended 30 June 2026

	Notes	Share Capital $000's	Retained Earnings $000's	Other Reserves $000's	Total Equity $000's
Consolidated					
Balance at 1 July 2024		22,342	2,568	350	25,260
Total comprehensive profit attributable to members of the parent entity		-	1,180	-	1,180
Transactions with owners in their capacity as owners:					
Shares issued on exercise of performance rights	14	107	-	(107)	-
Share based payments expense	15	-	-	88	88
Dividends paid		-	(487)	-	(487)
Balance at 30 June 2025		22,449	3,261	331	26,041
Balance at 1 July 2025		22,449	3,261	331	26,041
Total comprehensive profit attributable to members of the parent entity		-	1,753	-	1,753
Transactions with owners in their capacity as owners:					
Shares issued on exercise of performance rights	14	105	-	(105)	-
Share based payments expense	15	-	-	(104)	(104)
Dividends paid		-	(491)	-	(491)
Balance at 30 June 2026		22,554	4,523	122	27,199

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

Preliminary Consolidated Statement of Cashflows
for the year ended 30 June 2026

	Notes	30 June 2026 $000s	30 June 2025 $000s
Cash Flows from Operating Activities			
Receipts from customers		63,483	63,885
Lease receipts		-	95
Payments to suppliers and employees		(58,078)	(61,227)
Finance income received		61	95
Finance expense paid		(245)	(248)
Income tax paid		(115)	-
Net cash flows provided by Operating Activities		5,106	2,600
Cash Flows from Investing Activities			
Purchase of property, plant & equipment	7	(299)	(330)
Purchase of intangible assets	10	(388)	(75)
Acquisition of controlled entities or businesses			
- Paid on acquisition	12	(130)	-
- Deferred consideration paid	13	(51)	(176)
- Acquisition of associated entities		(300)	
Decrease /(increase) in security deposits invested		217	227
Proceeds from sale of plant and equipment		-	34
Loans advanced		(21)	(9)
Loan repayments received		56	21
Net cash flows used in Investing Activities		(916)	(308)
Cash Flows from Financing Activities			
Repayment of borrowings		-	(39)
Repayment of lease liabilities		(1,020)	(1,477)
Dividends paid		(491)	(487)
Net cash flows used in Financing activities		(1,511)	(2,003)
Net increase in cash held		2,679	289
Cash at beginning of financial year		4,429	4,140
Cash at end of financial year		7,108	4,429

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

Notes to the preliminary final report

1. Dividends

Final dividend resolved to be paid	
Date the dividend is payable	11 September 2026
Ex-dividend date	3 September 2026
Record date	4 September 2026
Last date for receipt of election notice to participate in the dividend reinvestment plan	n/a

	Current Year	Prior Year
Interim dividend	-	-
Final dividend	0.45 cents	0.22 cents
	0.45 cents	0.22 cents

2. Earnings Per Share

	30 June 2026 Cents	30 June 2025 Cents
Basic earnings per share	0.79	0.53
Diluted earnings per share	0.79	0.52
	Number	Number
Weighted average number of shares used in the		
- calculation of basic EPS	222,881,073	221,405,731
- calculation of diluted EPS	222,881,073	226,905,731

As at the date of this report there are no options over ordinary shares (2025: nil) and Nil (2025: 5,500,000) unexercised performance rights in the Company.

The amount used in the numerator in calculating basic and diluted EPS is the total comprehensive income attributable to owners of the parent reported in the Consolidated Statement of Profit or Loss and Other Comprehensive Income.

3. Net Tangible Asset Backing

	30 June 2026	30 June 2025
Net tangible asset backing per share	$0.025	$0.021

Notes to the preliminary final report

4. Other income

	30 June 2026 $000s	30 June 2025 $000s
Licence fee income	108	103
Sundry income	16	39
	124	142

Licence fee income represents fees charged to non-controlled entities which had been licenced to use the Acumentis brand and systems. Licence fees are charged as a percentage of revenue earned by the licensee.

5. Income Tax

Income tax expense for the year consists of the following:

	30 June 2026 $000s	30 June 2025 $000s
Profit from continuing operations before tax	2,447	1,701
Prima facie income tax calculated at 30%	734	510
Effect of non-deductible expenses	19	21
	753	531
Adjustments for prior years	(59)	(10)
Net income tax expense	694	521

6. Financial assets

	30 June 2026 $000s	30 June 2025 $000s
Current		
Employee loans	138	173
	138	173
Non-current		
Investment in other Company	125	-
	125	-

The existing employee loan was advanced to a vendor shareholder of Acumentis (WA) Holdings Pty Ltd to enable retirement of debt secured against that shareholder's investment in Acumentis (WA) Holdings Pty Ltd. The loan carries interest at market rates, equal to the 6 monthly bank bill swap rate plus 2.6%. On grant, this loan was repayable in full when the deferred, contingent consideration relating to the acquisition of Acumentis (WA) Holdings Pty Ltd was settled. When the deferred, contingent consideration was settled early in May 2024 the terms were amended so that the loan then had minimum payments of $20,000 capital plus accrued interest per calendar year. The loan is secured by the 2,606,565 ordinary shares in Acumentis Group Limited issued to the vendor as part consideration for the acquisition. The employee has resigned and their employment was terminated on 31 July 2025 at which point the loan become repayable in full. The balance outstanding at 30 June 2026 is $127,245 which is adequately covered by the security held.

Loans have been provided to a number of employees to assist with personal financial hardship. These loans accrue interest at 8.62%, being the statutory Fringe Benefits Tax rate for the year ending 31 March 2026. The loans are repayable within 12 months via payroll deductions. The balance outstanding at 30 June 2026 is $10,757.

A.

Notes to the preliminary final report

7. Property, plant & equipment

	Office Equipment $000	Furniture and Fittings $000	Leasehold Improvements $000	Motor Vehicles $000	Total $000
Cost					
Balance at 1 July 2024	2,368	591	728	68	3,755
Additions	304	26	12	-	342
Disposals	(3)	-	(230)	(68)	(301)
Balance at 30 June 2025	2,669	617	510	-	3,796
Balance at 1 July 2025	**2,669**	**617**	**510**	**-**	**3,796**
Additions	**261**	**38**	**-**	**-**	**299**
Disposals	**(3)**	**-**	**(17)**	**-**	**(20)**
Balance at 30 June 2026	**2,927**	**655**	**493**	**-**	**4,075**
Accumulated Depreciation					
Balance at 1 July 2024	1,995	504	608	39	3,146
Depreciation charge for the year	295	36	76	7	414
Disposals	-	-	(230)	(46)	(276)
Balance at 30 June 2025	2,290	540	454	-	3,284
Balance at 1 July 2025	**2,290**	**540**	**454**	**-**	**3,284**
Depreciation charge for the year	**250**	**34**	**29**	**-**	**313**
Disposals	**-**	**-**	**(16)**	**-**	**(16)**
Balance at 30 June 2026	**2,540**	**574**	**467**	**-**	**3,581**
Carrying Amounts					
1 July 2024	373	87	120	29	609
30 June 2025	379	77	56	-	512
1 July 2025	**379**	**77**	**56**	**-**	**512**
30 June 2026	**387**	**81**	**26**	**-**	**494**

8. Investments accounted for using the equity method

	2026		2025	
	Holding %	Carrying Value $000	Holding %	Carrying Value $000
Valuations Pty Ltd (trading as Acumentis Mandurah)	37.5%	195	-	-
		195	-	-

9. Right of Use Assets

	Buildings $000	Office Equipment $000	Total $000
Cost			
Balance at 1 July 2024	4,419	-	4,419
Additions	1,478	111	1,589
Disposals	(2,343)	-	(2,343)
Balance at 30 June 2025	3,554	111	3,665
Balance at 1 July 2025	3,554	111	3,665
Additions	833	-	833
Disposals	(1,063)	-	(1,063)
Balance at 30 June 2026	3,324	111	3,435
Accumulated Depreciation			
Balance at 1 July 2024	2,775	-	2,775
Depreciation charge for the year	1,244	31	1,275
Disposals	(2,311)	-	(2,311)
Balance at 30 June 2025	1,708	31	1,739
Balance at 1 July 2025	1,708	31	1,739
Depreciation charge for the year	1,001	40	1,041
Disposals	(1,012)	-	(1,012)
Balance at 30 June 2026	1,697	71	1,768
Carrying Amounts			
1 July 2024	1,644	-	1,644
30 June 2025	1,846	80	1,926
1 July 2025	1,846	80	1,926
30 June 2026	1,627	40	1,667

Notes to the preliminary final report

10. Intangible Assets

	30 June 2026 $000s	30 June 2025 $000s
Goodwill	20,762	20,567
Computer software	584	540
Trademarks	244	241
	21,590	21,348
Movement in goodwill		
Balance at 1 July	20,567	20,567
Acquisition of business	195	-
Balance at 30 June	20,762	20,567
Movement in computer software		
Balance at 1 July	540	821
Additions	385	75
Amortisation	(341)	(356)
Disposals	-	-
Balance at 30 June	584	540
Movement in trademarks		
Balance at 1 July	241	241
Additions	3	-
Disposals	-	-
Balance at 30 June	244	241

11. Lease Liabilities

	30 June 2026 $'000	30 June 2025 $'000
Current		
Leases – right of use assets	989	883
Non-Current		
Leases – right of use assets	820	1,168

12. Business acquisitions

a) Eyre Peninsula Property Valuers ("EPPV")

Summary of acquisition

Effective 1 October 2025, the Company acquired the business and assets of EPPV.
Details of the purchase consideration, the net assets acquired, and goodwill were as follows:

	$000
Details of the consideration transferred	
Cash paid	100.0
Contingent consideration	
Payable October 2026	32.5
Payable October 2027	32.5
	165.0
Fair value of assets and liabilities acquired	-
Goodwill	165.0
	165.0
Net cashflows from acquisition	
Cash paid	(100.0)

Contingent consideration

Contingent consideration is payable in October 2026 and 2027 provided the business generates revenues for each of the 12 month periods ending 30 September 2026 and 2027 of $410,000.

Acquisition costs

No acquisition costs were incurred.

Revenue & Profit Contribution

EPPV contribution to revenue and profit between the date of acquisition and the end of the financial year as well as if the acquisition had occurred on 1 July 2025 are as follows:

	1 Oct 2025 to 30 Jun 2026 $000	1 Jul 2025 to 30 Jun 2026 $000
Revenue	313	470
Net profit / (loss) before tax	64	96

b) Territory Property Consultants ("TPC")

Summary of acquisition

Effective 1 May 2026, the Company acquired the business and assets of TPC.
Details of the purchase consideration, the net assets acquired, and goodwill were as follows:

	$000
Details of the consideration transferred	
Cash paid	30
	30
Fair value of assets and liabilities acquired	-
Goodwill	30
	30
Net cashflows from acquisition	
Cash paid	(30)

Acquisition costs

No acquisition costs were incurred.

Revenue & Profit Contribution

TPC contribution to revenue and profit between the date of acquisition and the end of the financial year as well as if the acquisition had occurred on 1 July 2025 are as follows:

	1 Oct 2025 to 30 Jun 2026 $000	1 Jul 2025 to 30 Jun 2026 $000
Revenue	20	120
Net profit / (loss) before tax	1	6

13. Deferred consideration

Deferred consideration relates to the acquisition of the business and assets of Gill Wright & Associates Business Valuations (“GWA”) on 1 February 2024 and the acquisition Eyre Peninsula Property Valuers Pty Ltd (“EPPV”) on 1 October 2025.

	2026 $000	2025 $000
Current		
Contingent consideration		
GWA payable March 2026	-	51
GWA payable March 2027	60	-
EPPV payable October 2026	33	-
	93	51
Non-Current		
Contingent consideration		
GWA payable March 2027	-	60
EPPV payable October 2027	33	
	33	60
Total	126	111

The fair value of the contingent consideration for GWA is based upon estimates of revenues generated by the acquired business for the period to January 2027. These estimates are based on pre-acquisition trading and managements’ assessments of growth to be achieved when the business is integrated into the wider Acumentis group.

The fair value of the contingent consideration for EPPV is based upon estimates of revenues generated by the acquired business for the period to September 2027. These estimates are based on pre-acquisition trading and managements’ assessments of growth to be achieved when the business is integrated into the wider Acumentis group.

Contingent consideration has not been discounted to its present value as the effect is not material.

Movement in deferred contingent consideration

	2026 $000	2025 $000
Balance at 1 July	111	153
Acquisition of EPPV	66	-
GWA contingent consideration paid in April 2025	-	(42)
GWA contingent consideration paid in April 2026	(51)	
Balance at 30 June	126	111

The deferred contingent consideration liability represents the fair value of amounts which may become payable in March 2026 & 2027 in connection with the acquisition of GWA. The amount payable is dependent on the acquired businesses performance over the three years ending 31 January 2027.

The deferred contingent consideration liability represents the fair value of amounts which may become payable in October 2026 & 2027 in connection with the acquisition of EPPV.

The deferred consideration was measured as at 30 June 2026 and no adjustment was required to be recorded for the year ended 30 June 2026.

14. Contributed Equity

	30 June 2026 $'000	30 June 2025 $'000
Issued and paid-up capital		
222,955,046 (2025: 221,455,046) ordinary shares, fully paid	22,554	22,449
Movements during the period:		
Balance at 1 July	22,449	22,342
Shares issued on exercise of performance rights	105	107
Balance at 30 June	22,554	22,449

On 12 July 2024, 1,000,000 performance rights were exercised by the Chief Executive Officer and 500,000 by the Chief Financial Officer and Company Secretary, resulting in the issue of 1,500,000 ordinary shares at an issue price of 7.10 cents per share.

On 18 July 2025, 1,000,000 performance rights were exercised by the Chief Executive Officer and 500,000 by the Chief Financial Officer and Company Secretary, resulting in the issue of 1,500,000 ordinary shares at an issue price of 7.00 cents per share.

15. Other Reserves

	30 June 2026 $'000	30 June 2025 $'000
Share-based payments		
Balance at 1 July	331	350
Shares issued on exercise of performance rights	(105)	(107)
Performance rights (Credited)/expensed to statement of profit or loss and other comprehensive income	(104)	88
Balance at 30 June	122	331

16. Changes to accounting policies

There have been no changes in accounting policies in the current financial year.

17. Going Concern

The directors are satisfied that the going concern basis of preparation is appropriate and therefore the financial information does not include any adjustments relating to the recoverability or classification of recorded asset amounts or to the amounts or classification of liabilities that might be necessary should the company not be able to continue as a going concern.

18. Contingent Liabilities

The Consolidated Entity, from time to time, is involved in matters of litigation in the normal course of business in undertaking valuation services. At 30 June 2026 there are no open litigated claims that are expected to have a material impact on the results of the Consolidated Entity. The Consolidated Entity has professional indemnity insurance, and under the terms of the insurance policy, each claim has an excess which is required to be paid by the Consolidated Entity. It was not practical to estimate the maximum contingent liability arising from litigation; however, in a worst-case situation there could be a material adverse effect on the Consolidated Entity's financial position. In the directors' opinion, disclosures of any further information in relation to litigation would be prejudicial to the interests of the Consolidated Entity.

19. Compliance Statement

This report is based on financial statements to which the following applies:

☒	The financial statements have been audited.	☐	The financial statements have been subject to review.
☐	The financial statements are in the process of being audited or subject to review.	☐	The financial statements have not yet been audited or reviewed.

The Company has a formally constituted Audit Committee.