ASX Announcement: 2026/49

26 August 2026

WiseTech Global FY26 Appendix 4E and financial report

Attached are the Appendix 4E, preliminary financial report for the year ended 30 June 2026 as required by ASX listing rule 4.3A, and financial report for the year ended 30 June 2026.

//ENDS

Authorized for release to ASX by the Board of Directors of WiseTech Global Limited.

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About WiseTech Global

WiseTech Global is a leading developer and provider of innovative software solutions for the logistics, global trade and supply chain industries worldwide. Serving more than 20,000[1] logistics companies and other industry participants across 193 countries – including 47 of the top 50 global third-party logistics providers and 24 of the 25 largest global freight forwarders worldwide[2] – WiseTech delivers technology that drives productivity and integration across the supply chain. With the acquisition of e2open, WiseTech has expanded its network to encompass over 500,000 connected enterprises across manufacturing, logistics, channels and distribution, further strengthening its platforms and connectivity across the industry. With the vision to be the operating system for global trade and logistics, WiseTech is creating a multi-sided marketplace connecting carriers, logistics providers, importers, exporters and shippers.

We are relentless about innovation, adding over 6,500 product enhancements to our global CargoWise platform in the last five years[3], bringing meaningful continual improvement to the world's supply chains. Our breakthrough software solutions are renowned for their powerful productivity, extensive functionality, comprehensive integration, deep compliance capabilities, and global reach.

To learn more about WiseTech Global, visit wisetechglobal.com.

[1] Includes customers on CargoWise and non-CargoWise platforms whose customers may be counted with reference to installed sites, including deduplicated e2open customers.
[2] Armstrong & Associates: Top 50 Global 3PLs & Top 25 Global Freight Forwarders ranked by 2025 gross logistics revenue/turnover and freight forwarding volumes – updated 11 May 2026.
[3] FY22-FY26.

APPENDIX 4E

WiseTech Global Limited

for the year ended 30 June 2026

(Previous corresponding period: year ended 30 June 2025)

Results for announcement to the market

For the year ended 30 June (USD M)			2026	2025
Revenue from ordinary activities	Up	79 %	1,395.9	778.7
Statutory net profit after tax	Down	(11)%	178.7	200.7
Underlying net profit after tax[1,2]	Up	29 %	313.5	243.0
Basic earnings per share (cents)	Down	(11)%	53.6	60.4

[1] Underlying net profit after tax excludes fair value adjustments from changes to acquisition contingent consideration (FY26: $1.9m gain, FY25: $0.1m gain), non-recurring tax benefit on acquisition contingent consideration (FY26: $4.0m, FY25: $2.8m), acquired amortization, net of tax (FY26: $81.1m, FY25: $12.7m), contingent and deferred consideration interest unwind, net of tax (FY26:$0.7m, FY25: $0.7m), M&A (mergers and acquisitions) costs, net of tax (FY26: $0.4m, FY25: $30.6m), restructuring expenses, net of tax (FY26: $51.2m, FY25: $1.2m) and loss on divestment (FY26: $7.2m, FY25: $nil).

[2] The calculation of underlying net profit after tax has been updated to include adjustments for restructuring costs and gains or losses on divestments. The FY25 comparative has been restated accordingly to ensure consistency with FY26.

Dividends – Ordinary shares	Amount per security (cents)	Franked amount per security (cents)	Record date	Payment date
FY26 interim dividend	6.8	6.8	16 March 2026	10 April 2026
FY26 final dividend	8.8	8.8	14 September 2026	9 October 2026

Dividend reinvestment plan

WiseTech Global Limited has a dividend reinvestment plan (DRP) under which eligible shareholders can reinvest all or part of any dividends to acquire additional WiseTech shares. The price of the shares under the DRP will be the average of the daily volume weighted average price per share of all shares sold in the ordinary course of trading on the Australian Securities Exchange (ASX) for the five trading days from 16 September 2026 to 22 September 2026, rounded to the nearest cent. The last date for receipt of election notices from shareholders wanting to commence, cease or vary their participation in the DRP for the FY26 final dividend is by 5pm (Sydney time) on 15 September 2026.

Net tangible asset/(liability) (NTA) backing

As at 30 June	2026	2025
NTA (USD M)	(2,117.0)	(103.3)
Number of shares (m)	336.1	334.6
NTA per share (cents)	(630)	(31)

Entities for which control has been gained

Please refer to note 26 of the notes to the Consolidated financial statements for details.

Audit

This report is based on the Consolidated financial statements for the year ended 30 June 2026 which have been audited.

2026

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WiseTech Global Limited

FY26 Financial Report

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Operating and financial review

for the year ended 30 June 2026

Review of operations

Principal activities

WiseTech Global is a leading developer and provider of innovative software solutions for the logistics, global trade and supply chain industries worldwide. Serving more than 20,000[1] logistics companies and other industry participants across 193 countries - including 24 of the Top 25 Global Freight Forwarders[2] and 47 of the Top 50 Global Third-Party Logistics Providers (3PLs)[3] - WiseTech delivers technology that drives productivity and integration across the supply chain. With the acquisition of e2open, WiseTech has expanded its network to encompass over 500,000 connected enterprises across manufacturing, logistics, channels and distribution, further strengthening its platforms and connectivity across the industry. With the vision to be the operating system for global trade and logistics, WiseTech is creating a multi-sided marketplace connecting carriers, logistics providers, importers, exporters and shippers.

Our industry-leading flagship technology, CargoWise, is a deeply integrated, global software platform for logistics service providers. Our software enables logistics service providers to execute highly complex logistics transactions and manage their operations on one global database across multiple users, functions, offices, corporations, currencies, countries and languages. Our main data centers in Australia, Europe and the U.S. deliver our CargoWise platform principally through the cloud, which customers access as needed and pay for usage as they execute on our platform.

Innovation and productivity remain key areas of focus for the business. We invest significantly in product development with more than $1.1b invested in the last five years (FY22 to FY26) and delivered over 6,500 product enhancements on the CargoWise application suite. This drives greater usage of our CargoWise platform, enabling the business to achieve sustainable, profitable growth. Our 3P strategy – Product; Penetration; and Profitability – is delivering our vision to be the operating system for global trade and logistics. We are building our capabilities and, where appropriate, fast-tracking our technology development and know-how through acquisitions. This allows us to deliver a comprehensive global logistics, trade and supply chain execution solution for our customers, from the first-mile road movement, through to connecting to long-haul air, sea, rail and road, and crossing international borders, to addressing supply and demand planning, trade management and coordination across large networks – all while navigating complex regulatory frameworks with improved compliance, safety, visibility, predictability, manageability and productivity.

We are committed to making a positive contribution to the communities that we are part of and recognize that our social license to operate is integral to our ability to create long-term value for our stakeholders. Our people, the communities and marketplaces in which we operate, and the environment are integral to our strategy and our operating decisions. We are focused on ensuring we prioritize accountability and that we have robust governance frameworks in place.

Our technology solutions have an important role to play in solving the complex pain points of the logistics, trade and supply chain industries and in enhancing productivity and efficiencies for our customers. We have secured a strong foundation for future technology development and geographic expansion, with 33 product development centers, including centers of excellence in Sydney, Bengaluru and Nanjing, and a headcount of around 5,500 people globally across 40 countries.

[1] Includes customers on CargoWise and non-CargoWise platforms whose customers may be counted with reference to installed sites, including deduplicated e2open customers.
[2] Based on Armstrong & Associates Inc. Top 25 Global Freight Forwarders List ranked by 2025 gross logistics revenue/turnover and freight forwarding volumes - updated 11 May 2026.
[3] Based on Armstrong & Associates Inc: Top 50 Global Third-Party Logistics Providers List ranked by 2025 gross logistics revenue/turnover – updated 11 May 2026.

Summary of statutory financial performance

During the twelve months to 30 June 2026 **(FY26)**, WiseTech delivered record revenue growth in FY26 within guidance, driven by the successful acquisition of e2open.

Revenue increased 79% to $1,395.9m (FY25: $778.7m)

Operating profit increased 21% to $353.3m (FY25: $291.3m)

Net profit after tax decreased 11% to $178.7m (FY25: $200.7m)

Underlying NPAT increased 29% to $313.5m (FY25: $243.0m)

Basic earnings per share decreased 11% to 53.6 cents (FY25: 60.4 cents)

Summary financial results[1]

	FY26 USD M	FY25 USD M	Change USD M	Change %
Recurring On-Demand License revenue	774.9	688.4	86.5	13 %
Recurring Subscription and One-Time License (OTL) Maintenance revenue	550.6	74.2	476.4	642 %
OTL and support services	70.4	16.2	54.2	336 %
Revenue	**1,395.9**	**778.7**	**617.2**	**79 %**
Cost of revenues	(315.0)	(107.7)	(207.3)	192 %
Gross profit	**1,080.9**	**671.0**	**409.9**	**61 %**
Product design and development[2]	(318.8)	(185.3)	(133.6)	72 %
Sales and marketing	(132.7)	(51.6)	(81.2)	157 %
General and administration	(276.0)	(142.8)	(133.2)	93 %
Total operating expenses	**727.6**	**379.7**	**348.0**	**92 %**
Operating profit	**353.3**	**291.3**	**62.0**	**21 %**
Net finance costs	(131.7)	(3.5)	(128.3)	3682 %
Profit before income tax	**221.6**	**287.8**	**(66.3)**	**(23)%**
Tax expense	(42.9)	(87.1)	44.2	(51)%
Net profit after tax	**178.7**	**200.7**	**(22.0)**	**(11)%**
Underlying NPAT[3]	**313.5**	**243.0**	**70.6**	**29 %**

Key financial metrics	**FY26**	**FY25**	**Change**
Recurring revenue %	**95 %**	98 %	(3)pp
Gross profit margin %	**77 %**	86 %	(9)pp
Product design and development as % total revenue[2]	**23 %**	24 %	(1)pp
Sales and marketing as % total revenue	**10 %**	7 %	3pp
General and administration as % total revenue	**20 %**	18 %	1pp
M&A costs (USD m)	**11.9**	30.6	(18.7)
Capitalized development investment (USD m)[4]	**153.5**	145.1	8.4
R&D as a % of total revenue[5]	**24 %**	34 %	(9)pp

[1] Differences in tables are due to rounding, see Note 2 to the Consolidated financial statements - Rounding of amounts.
[2] Product design and development includes $131.6m (FY25: $66.5m) depreciation and amortization but excludes capitalized development investment.
[3] Underlying NPAT is Net profit after tax excluding fair value gains/losses from changes to acquisition contingent consideration (FY26: $1.9m gain, FY25: $0.1m gain), non-recurring tax on acquisition contingent consideration (FY26: $4.0m, FY25: $2.8m), acquired amortization, net of tax (FY26: $81.1m, FY25: $12.6m), contingent and deferred consideration interest unwind, net of tax (FY26: $0.7m, FY25: $0.7m), M&A costs, net of tax (FY26: $0.4m, FY25: $30.6m), restructuring costs, net of tax (FY26: $51.2m, FY25: $1.2m), and gains/losses on divestment, net of tax (FY26: $7.2m loss, FY25: nil). The calculation of Underlying net profit after tax has been updated to include adjustments for restructuring costs and gains or losses on divestments. The FY25 comparative has been restated accordingly.
[4] Includes patents and purchased external software licenses used in our products.
[5] R&D is total investment in product design and development expense, excluding depreciation and amortization, but including capitalized development investment.

Revenue

Segment revenue	FY26 USD M	FY25 USD M	Change USD M	Change %
WTG ex. e2open	854.8	778.7	76.0	10 %
e2open[4]	541.2	n/a	541.2	n/a
Total revenue	**1,395.9**	**778.7**	**617.2**	**79 %**

Total revenue increased by 79% to $1,395.9m on FY25 ($778.7m). This growth was driven by:

- $562.5m revenue from the contribution of acquisitions completed in FY25 and FY26, including e2open;
- new CargoWise customers wins during the period, coupled with the continued growth from customers won prior to FY26, including Large Global Freight Forwarder (LGFF) rollouts;
- increased usage among existing customers and annual price increases implemented during the year to offset the impacts of inflation and generate returns on product investment;
- new commercial model, CargoWise Value Packs (CVP), launched in December 2025; and
- $12.5m favorable foreign exchange (FX) movements (FY25: $4.0m unfavorable)

CargoWise revenue grew by 11% to $756.9m (FY25: $682.2m). Growth was primarily driven by LGFF rollouts, increased usage from existing customers, annual price increases implemented during the period to offset the impacts of inflation and generate returns on product innovations and the new commercial model launched in December 2025. CargoWise revenue growth also included $8.7m from the contribution of acquisitions completed in FY25 and FY26, and $9.3m of favorable FX movement in FY26 (FY25: $2.4m unfavorable), partially offset by refinements to the new commercial model in 2H26.

Non-CargoWise revenue increased by 1% to $97.9m (FY25: $96.5m), driven by general price increases, offset by an expected contraction from non-CargoWise acquisitions completed in FY24 and prior years. Non-CargoWise revenue growth includes $6.1m from FY25 M&A activity and a $3.2m of favorable FX movement (FY25: $1.7m unfavorable).

Revenue from e2open contributed $541.2m in FY26, reflecting 11 months of contribution, and comprised predominantly recurring subscription revenue, with the remainder attributable to professional services revenue. We continued to execute e2open integration initiatives during FY26, including the transition to a more product-led operating model and commercial alignment activities aimed at improving customer retention and recurring revenue. Subscription revenue attrition continued during the year, reflecting the time required for these initiatives to take effect. With a continued focus on recurring revenues and transition to the WiseTech Partner Network model, professional services revenue reduced in the year as expected.

Recurring revenue for the Group decreased to 95%[5] of total revenue in FY26 (FY25: 98%), down 3 percentage points on FY25, reflecting e2open's higher mix of professional services and other non-recurring revenue. CargoWise recurring revenue grew by 11%.

In FY26, CargoWise application suite revenue growth was operationally[6] achieved across 90%+ customer cohorts (from FY06 and prior through to FY26), with the *customer attrition rate* for the CargoWise application suite remaining extremely low at less than 1%, as it has been since we started measuring more than 14 years ago[7]. Our customers continue to stay and grow their transaction usage due to the productivity benefits and deep capabilities of our platform.

[4] e2open was acquired in August 2025 therefore prior period comparison is not reported.
[5] Recurring revenue percentage is the sum of revenue categorized as Recurring On-Demand License revenue and Recurring Subscription and One-Time License (OTL) Maintenance revenue divided by Total Revenue.
[6] Excluding customer consolidations and one-off adjustments.
[7] Annual attrition rate is a customer attrition measurement relating to the CargoWise application suite (excluding any customers on non-CargoWise and e2open platforms). A customer's revenue is included in the customer attrition calculation upon leaving, i.e. having not used the product for at least four months.

Foreign exchange: Our revenue is invoiced and costs are incurred in a range of currencies, reflecting the global nature of our customer base and operations, and as a result, may be positively or negatively impacted by movements in foreign currency exchange rates. We use FX instruments to hedge against currency movements.

Gross profit and gross profit margin

Gross profit increased by $409.9m, up 61%, to $1,080.9m (FY25: $671.0m) and the gross profit margin decreased to 77% (FY25: 86%), largely driven by e2open. E2open has a higher proportion of professional services revenue with higher headcount in cost of revenues. This structurally higher cost base means e2open's gross profit margin is lower and has a dilutive impact on our Group's gross profit margin when consolidated. Excluding e2open, gross profit margin was 85% (FY25: 86%).

Operating expenses

As expected, the inclusion of e2open changes the shape of the Group's cost base, mainly in lower product design and development which reflects e2open's sales-led approach. This is evolving as we transition them to a product-led model and the overall group cost base benefits from driving efficiencies over time, accelerated by the restructuring programs.

Our efficient operating model drives ongoing operating leverage, with overall operating expenses at 45% of revenue excluding e2open, restructuring and M&A costs, in line with the prior year (FY25: 45%).

Total R&D investment: In FY26, we continued our investment in product innovation to further develop our software platforms and to build our innovation pipeline as a strategic priority. Our R&D investment for the period increased by 29% to $340.7m (FY25: $263.8m), reflecting the acquisition of e2open and continued investment into the CargoWise platform.

In FY26, 24% of total revenue was reinvested in R&D, down 9 percentage points (FY25: 34%) and *capitalized development* was 45% of FY26 R&D investment, down 10 percentage points (FY25: 55%), driven by e2open's sales-led approach which results in lower proportions of R&D investment and capitalization rates. Capitalized development is expected to increase as the business transitions towards a product-led model. Excluding e2open, 30% of FY26 revenue was reinvested in R&D, down 4 percentage points from restructuring program exits, and 52% of R&D was capitalized, down 3 percentage points on FY25 from one-off product alignment. We continue to monitor the future benefits of AI to capitalized development.

Product design and development expense increased by 72% to $318.8m (FY25: $185.3m), reflecting:

- $119.5m from the acquisition of e2open;
- increased amortization, primarily due to continued capitalized development investment;

As a percentage of revenue, product design and development expense was 23%, down 1 percentage point on the prior period (FY25: 24%).

39% of WiseTech's global workforce are now focused on product development (FY25: 64%), down 26 percentage points, reflecting a 19 percentage point dilution from e2open consolidation and 7 percentage points from exits across restructuring programs.

As a result of our significant R&D investment, in FY26 we delivered 1,827 new product enhancements on the CargoWise application suite, up nearly 50% on FY25, bringing total product enhancements delivered on the CargoWise application suite in the last five years to over 6,500, and a total investment of more than $1.1b. We believe this investment is critical to delivering long-term value for our customers.

Sales and marketing expense increased to $132.7m (FY25: $51.6m) or 10% of total revenue (FY25: 7%). The increase from the prior period was $81.2m, reflecting the consolidation of e2open. Excluding e2open, such expenses were down 1 percentage point of revenue on FY25.

General and administration expenses of $276.0m (FY25: $142.8m) represented 20% of total revenue (FY25: 18%). The $133.2m increase from FY25 was driven by increased restructuring costs from the AI Transformation program, partly offset by lower e2open M&A costs. Excluding e2open, restructuring and M&A costs, general and administration costs as a percentage of revenue was up 1%, reflecting higher legal and advisory costs.

Net finance costs

Other net finance costs in FY26 of $131.7m (FY25: $3.5m) included $139.6m of finance costs (FY25: $7.3m), driven by increased interest expense from use of debt to fund the e2open acquisition. Finance income of $6.0m (FY25: $3.8m) was generated from interest income on cash balances.

During the year, the Group entered into interest rate swaps to hedge a portion of the increased debt exposure, providing greater certainty over future interest costs.

Cash flow

We continued to generate positive operating cash flows. Operating cash flow[8] increased 29% on FY25 to $564.0m (FY25: $436.5m). Free cash flow[9] of $410.7m was up 43% on FY25, with our free cash flow conversion rate down 2 percentage points to 74% (FY25: 75%).

Net cash flows from operating activities[10] increased 39% to $509.6m (FY25: $367.0m).

Investing activities in long-term assets to fund future growth included:

- $2,118.1m for the acquisition of e2open, contingent and deferred payments for prior acquisitions (FY25: $89.9m);
- $142.5m in intangible assets as we further developed and expanded our commercializable technology, resulting in an increase in capitalized development investment for both commercialized products and those yet to be launched (FY25: $126.5m);
- $10.8m in assets mostly related to data center capacity expansion including acquisition of U.S. data center, and IT infrastructure investments to enhance scalability, reliability and security (FY25: $23.0m); and
- Partially offset by $8.3m of proceeds from Expedient divestment (FY25: nil).

Dividends of $47.5m (FY25: $42.2m) were paid in cash during FY26 with shareholders choosing to reinvest an additional $1.1m of their dividends via the dividend reinvestment plan. Our closing cash balance of $343.5m, in addition to $780.0m of undrawn revolving facility as at 30 June 2026, provides significant financial headroom to the Group, with total liquidity of over $1.1b.

Strategic highlights

CargoWise Value Packs
In December 2025, WiseTech launched its new commercial model, the CargoWise Value Packs (CVP), which is now established with more than 95% of CargoWise customers. We have seen some STL customers migrate to CVP ahead of their commitment agreement expiry, and a priority in FY27 will be to migrate the remaining STL commitment customers to the CVP commercial model. New SME customers are adopting CVP, with signings up by ~55% on the same period last year, and overall across all new customers up ~30%.

CargoWise AI
We are targeting up to ~50% labor cost savings opportunity for logistics service providers. WiseTech has six AI agents live, with a strong pipeline of AI agents designed to further improve productivity, reduce cost and create greater customer value.

AI Transformation
In FY26, we completed an AI Transformation program across Product & Development and Customer Service, which delivered $34m of annualized EBITDA run-rate savings, with a reduction in ~1,200 roles, in addition to our earlier program focused on high-performance teams and early adoption of AI that delivered $17m of annualized EBITDA run-rate savings. AI has also changed how we build products, support customers and work across WiseTech.

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[8] Operating cash flow is calculated as cash receipts from customers less cash payments to suppliers and employees.
[9] Free cash flow is calculated as operating cash flow less capitalized product design and development costs, licences and patents (FY26: $142.5m FY25: $126.5m) and other net capital expenditure (FY26: $10.8m, FY25: $23.0m).
[10] Net cash flows from operating activities is operating cash flow less income tax paid.

AI is being adopted across WiseTech and we are seeing measurable productivity gains, with more than 75% of our people using AI in their day-to-day work, and more than 90% of our code is written or assisted by AI. Engineering productivity has increased 45% measured through our Productivity Acceleration and Visualization Engine, and across Customer Service we have seen 22% faster completion of support tickets through the use of AI.

E2open
During FY26, e2open continued its transition to a more product-led operating model, consistent with the WiseTech approach, established a clear product strategy, aligned teams to product portfolios and created a more unified roadmap across the business. Significant progress has also been made in standardizing product development, deployment and maintenance practices, while focusing on increasing product standardization and improving scalability and speed of execution. These improvements strengthen product focus and delivery, with e2open continuing to be recognized in leadership positions across industry analyst research from Gartner[11], IDC[12] and Nucleus Research[13].

In FY26, WiseTech achieved annualized run-rate savings of $64m, having surpassed its FY27 cost synergy target of $50m, delivering 8pp margin expansion of e2open Underlying EBITDA[14] versus FY25 pro forma.

Container Transport Optimization (CTO)
CTO went live in July 2026. Building on the strong foundations and growing usage of existing container transport solutions including Matchbox Exchange and Avantida, we will expand the network of container transport participants in Australia and drive further adoption.

Large Global Freight Forwarder rollouts
In FY26, we also secured four new LGFF rollouts of Sankyu, CJ Logistics, pre CVP, and Blue Water Shipping and XPD Global on CVP, delivering continued business momentum. We also achieved three new organic global rollouts 'In Production'[15], with Neptune Pacific, CTS International Logistics and ClearFreight. As of 30 June 2026, a total of 61 LGFF rollouts has been secured which include 13 of the Top 25 Global Freight Forwarders. LGFFs that are 'Contracted and In Progress' have more than 75% of their expected volume currently not live as of 30 June 2026, which creates significant future revenue upside.

Building long-term growth opportunities
We have expanded our market opportunity and are building the mission critical operating system across five adjacent markets: logistics and transport, anchored by CargoWise; connected supply chain orchestration, accessed through e2open; with future growth opportunities in trade finance and banking; customs, border and government agencies; and verified identity, trust and data through VerifyWise.

Post balance date events

Dividends
Since period end, the Directors have determined a fully franked final ordinary dividend of 8.8cps, representing a 14% increase on the FY25 final dividend. The final dividend is payable on 9 October 2026 to shareholders registered as at 14 September 2026 and represents a payout ratio of 17% of Underlying NPAT[16].

Acquisitions
On 3 August 2026, the Group completed the acquisition of a 100% interest in FRDM.ai, developer of AI-powered supply chain risk and compliance intelligence technology that maps supplier networks, manages human rights risks, and regulatory compliance across many tiers of the supply chain. Total

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[11] Gartner Magic Quadrant for Transportation Management Systems – 30 March 2026.
[12] IDC MarketScape: Worldwide Manufacturing Track-andTrace/Serialization Solutions 2026 Vendor Assessment – 15 June 2026.
[13] Nucleus Research: Enterprise Supply Chain Planning Technology Value Matrix 2026 – 14 July 2026.
[14] Underlying EBITDA and Underlying EBITDA margin refers to reported EBITDA adjusted for costs relating to M&A, restructuring and gains/losses from divestments.
[15] 'In Production' refers to CargoWise customers who are operationally live on the CargoWise application suite and are using the platform on a production database, having rolled out in 10 or more countries and 400 or more registered users on the CargoWise application suite, excluding customers classified as 'Contracted and In Progress'.
[16] Underlying NPAT definition has been updated to now exclude restructuring costs (net of tax), to align with Underlying EBITDA. The dividend continues to be calculated on a like-for-like basis and is reflected in a lower payout ratio.

upfront and contingent consideration is expected to be $24.3m, net of cash acquired. This transaction, while of strategic value, is not material to the Group.

Other items
On 19 August 2026, the Group was notified that the Australian Competition and Consumer Commission has commenced an investigation into an alleged contravention of the Competition and Consumer Act 2010 (Cth). The Group intends to fully cooperate with the investigation.

On 25 August 2026, the Company announced the appointment of Mr Tim Ebbeck as an independent Non-Executive Director, effective 1 September 2026. In addition to joining the Board, Mr Ebbeck will be appointed Chair of the Audit and Risk Committee, succeeding Ms. Raelene Murphy in that role. He will also become a member of the People & Remuneration Committee, and a member of the Nomination Committee.

Outlook for FY27

FY27 guidance is provided on the basis that market conditions do not materially change, and reflects current trends in supply chain volumes, noting that changes in industrial production and/or global trade (both favorable and unfavorable) may impact guidance.

Subject to the assumptions set out below, the Company anticipates FY27 revenue of $1.48b – $1.54b (representing revenue growth of 6% – 10%), Underlying EBITDA of $725m – $780m (representing growth of 12% – 21% and Underlying EBITDA margin of 49% – 51%.

The range reflects our view on adoption of the CargoWise commercial model by customers, further delivery and adoption of agentic AI in CargoWise and the launch and adoption of new products including VerifyWise. These levers have customer dependencies and at the lower end of guidance we are assuming growth in line with FY26 and modest adoption of new initiatives, and at the upper end assumes accelerated adoption.

We forecast significant margin expansion across the range, reflecting the continuation of our FY26 progress and strong focus on operating leverage in FY27.

FY27 guidance assumptions

FY27 guidance

Solid CargoWise growth, margin expansion and group deleveraging as we align e2open for higher quality revenue

Guidance provided in line with these assumptions and those in the Appendix, slide 27.

Uncertainty around future economic and industrial production growth.

Prevailing uncertainties relating to sovereign and geopolitical risk may also reduce assumed growth rate.

FY27 Revenue

$1.48b – $1.54b

6% – 10%
FY27 growth vs. FY26

FY27 Underlying EBITDA[1]

$725m – $780m

12% – 21%
FY27 growth vs. FY26

FY27 Underlying EBITDA[1] %

49% – 51%

3pp – 5pp
FY27 growth vs. FY26

FY27 guidance assumptions

The range reflects our view on adoption of the CargoWise new commercial model by customers, further delivery and adoption of agentic AI in CargoWise and the launch and adoption of new products including VerifyWise. These levers have customer dependencies and at the lower end of guidance we are assuming growth in line with FY26 and modest adoption of new initiatives, and at the upper end assumes accelerated adoption

Revenue:

- **CargoWise:** ~12-20% growth from new initiatives as well as LGFF rollouts and new & existing customer growth
  - Revenue benefit expected to grow over time from remaining STL to CVP conversions, as we deliver proven operational efficiencies
  - 1H/2H skew: 45/55 CargoWise revenue skew due to timing of new products, AI features and expected adoption
- **Non-CargoWise**: Minor reduction as customers convert to CargoWise and non-recurring revenue reduces, as expected
- **E2open**: Flat revenue as we focus on integration, product and revenue synergies and shift away from lower margin legacy revenue
  - Continuing transition to a product-led model and commercial alignment, with subscription revenue attrition expected to continue in FY27. Professional Services expected to reduce as WiseTech Way implementation and transition of service delivery to the partner network continues.
  - Additional month of e2open from full year consolidation, partly offset by ~$5m from divestment of Expedient in June 2026

Underlying EBITDA and EBITDA %[1]:

- Significant margin expansion momentum from ~$115m of annualized run rate savings from FY26 restructuring programs
- Ongoing focus on building high-performance teams and embedding of AI-led efficiencies expected to drive additional ~$40m annualized run-rate savings by end of FY27 with net savings of ~$10m in FY27
- Capitalized development broadly flat on FY26 at ~45% as AI use and process efficiency continues to evolve
- Further margin expansion and return to Group 50%+ Underlying EBITDA in 2H requires accelerated adoption of new initiatives aligned with upper end of guidance range assumptions

Net leverage ratio:

- Accelerated deleveraging pathway of ~2.2x by end of FY27 and <2.0x in FY28, driven by disciplined capital management and benefit from restructuring programs

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1. Underlying EBITDA and Underlying EBITDA margin refers to reported EBITDA adjusted for costs relating to M&A, restructuring and gains/losses from divestments

FY27 guidance assumptions and FX

Currency Pairs[1]	FY26 Actual	FY27 Guidance
AUD-USD	0.67	0.68
EUR-USD	1.17	1.15
GBP-USD	1.34	1.34
USD-ZAR	17.09	16.35
USD-TRY	43.14	47.28
NZD-USD	0.59	0.58
USD-RMB	7.01	6.78
CHF-USD	1.26	1.24

Sensitivities[2]	Increase/decrease	FY27 Revenue $ M	FY27 EBITDA $ M
Currency Pairs			
AUD-USD	+/- 5%	+4.5 / -4.3	-3.5 / +3.4
EUR-USD	+/- 5%	+4.4 / -4.3	+0.5 / -0.4
GBP-USD	+/- 5%	+2.1 / -2.1	+0.5 / -0.5
USD-ZAR	+/- 10%	-0.6 / +0.8	-0.5 / +0.6
USD-TRY	+/- 10%	-0.1 / +0.1	- / -0.1
NZD-USD	+/- 5%	+0.8 / -0.8	+0.6 / -0.6
USD-RMB	+/- 5%	-0.3 / +0.3	+0.5 / -0.6
CHF-USD	+/- 5%	+0.2 / -0.2	-0.2 / +0.2

What is included in the FY27 guidance:

- Retention of existing CargoWise customers consistent with historical levels
- Overall supply chain volumes reflecting recent trends
- New customer growth consistent with historical levels
- New product and feature launches monetized
- Contractual increases in revenue from existing customers, including those reflecting the end of temporary pricing arrangements
- Standard price increases
- Inflation in staff and other costs
- Full year effect of FY26 acquisitions and e2open and a minor reduction for non-CargoWise revenue, as a group overall, from product exits, as expected
- Effective tax rate assumed to be in the range of 23% - 27%

What is not included in the guidance:

- Revenue from new products in development but not planned to be commercialized
- Benefits from migration of customers from non-CargoWise platforms, where CargoWise development is yet to be completed
- Changes in the mix of invoicing currencies
- Future potential acquisitions, divestments, revenues and associated costs
- Uncertainty around future economic conditions and industrial production, international goods flow, sovereign and geopolitical risk

Foreign exchange

- ~28% of FY26 revenue in non-USD currencies, 11pp decrease vs. FY25 (~40%), reflecting the e2open consolidation
- Natural hedges in some countries with both revenue and expenses denominated in local currencies
- Hedged positions now in place to cover ~30% of FY27 AUD and EUR revenue, along with ~40% of FY27 AUD cash costs, utilizing forward and collar contracts
- FX essentially neutral on total revenue. Slight FX headwind on EBITDA, mostly in 1H.

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1. FX rates include the effects of FX hedging.
2. Sensitivities include the effects of FX hedging.

Risks and risk management

We recognize and manage a variety of business risks that could affect our operations and financial results. The key areas of potential risk facing WiseTech Global, and the steps we take to manage or mitigate these risks are described below.

Ability to attract and retain key personnel

Our success depends on attracting and retaining key personnel across all levels, including our senior leadership team, product development teams and broader global workforce. Leadership continuity, cultural preservation, and strategic alignment are critical focus areas.

Succession planning relating to our Founder, Richard White remains a key focus. In July 2025, WiseTech appointed Zubin Appoo as Chief Executive Officer. In July 2026, Raelene Murphy was appointed Independent Chair of the Board and Richard White transitioned to the role of Executive Director while continuing as Chief Innovation Officer.

The loss of key personnel, or delay in their replacement, could adversely impact our ability to expand and operate our business and increase the potential loss of business process knowledge.

To mitigate this risk, we invest significantly both in our workforce and in processes and systems to ensure knowledge and skills are maintained within the Group. Our remuneration framework includes components designed to support the recruitment, motivation and retention of our staff and drive our high-performance culture.

Execution of the integration program

In recent years, we have completed a number of strategic acquisitions. The integration of these acquisitions, particularly significant transactions such as e2open, remains a large scale and resource intensive process. Given the scale, there is a risk that the expected benefits of an acquisition are not fully realized or do not generate an adequate return on investment.

Our established integration framework is structured around 3 horizons:

- Integrating the operations and workforce;
- enhancing and driving the product capability and commercial foundations; and

- growing revenue through new and existing products and capabilities and the acquired customer base.

This framework is delivered through the five integration pillars, designed to drive consistent and scalable value delivery:

- embedding our culture;
- centralizing our core business functions;
- consolidating our products;
- aligning our commercial model; and
- installing our productivity injections via the WiseTech Way

The integration program is designed to be delivered through a combination of self-service toolkits and utilizing of our internal architectures and engines, together with talented teams across our 33 product development centers worldwide. When considering a target for potential acquisition, we assess the capabilities of the business to support the integration and product development phases mentioned above. The program is supported by our established M&A integration playbook and M&A integration team.

Delivering our product, integration and growth priorities at pace

Our ability to execute our strategic product, integration and growth priorities at both pace and quality is central to delivering revenue growth and sustaining market confidence. There is a risk that delivery falls behind plan, that new products or capabilities do not meet customer expectations, or that the pace and complexity of concurrent initiatives (including major integrations such as e2open, our commercial model evolution, and AI-enabled development) stretch our resources or introduce technical and execution challenges. A shortfall in delivery or the lack of communication and measurement of progress, could result in missed market opportunities, impact revenue and an adverse erosion of stakeholder and investor confidence. Whilst our expansion beyond our core CargoWise logistics platform into adjacent vertical markets, including global trade and supply (TradeWise), trade finance, customs and government, and verified identity and trust (VerifyWise) broadens our addressable market, it also increases execution complexity and heightens our reliance on successfully integrating acquired capabilities.

We manage this risk through disciplined product and portfolio planning. Our sustained significant investment in product development and innovation, combined with the productivity disciplines of the WiseTech Way, is designed to ensure we continue to deliver customer value at scale. We view consistent, high-quality execution, not only as a risk to be managed but as our primary lever to extend our market leadership.

Regulatory and compliance complexities

WiseTech Global's growth, both organic and through acquisition, increases our exposure to a wide range of compliance and regulatory requirements. To mitigate this risk, we continually monitor the regulatory requirements in our global network to aim for full compliance.

Our Code of Conduct reinforces our commitment to comply with all laws and regulations relating to our business and operations. We are committed to maintaining ethical standards in how we conduct our business activities and stakeholder relationships. WiseTech Global's reputation as an ethical organization is important to our ongoing success. We expect our people to meet these standards.

In FY26, WiseTech commenced reporting under the AASB S2 *Climate related Disclosures*, as required by the Australian Sustainability Reporting Standards (ASRS) and the *Corporations Act 2001 (Cth)*.

WiseTech Global operates in a competitive industry

We compete against other commercial logistics service software providers and within the marketplace face the risk that:

- competitors could increase their competitive position through product innovation or expansion, marketing campaigns, price discounting or acquisitions;
- our software products may fail to meet our customers' expectations;

- we may fail to anticipate and respond to technology changes as quickly as our competitors;
- logistics service providers may continue to operate in-house developed systems in preference to commercial logistics software; and
- new competitors could emerge and develop products (including cloud-based software) which compete with our products.

We believe our technology solutions have an important role to play in solving the complex pain points of the logistics, trade and supply chain industries, and our commitment to relentlessly invest in product development, are the most effective litigants to this risk. We continue to invest significantly in product development and innovation, investing more than $1.1b in the past five years.

In FY26, we reinvested 24% of our revenues in product development and innovation and delivered 1,827 new product features and enhancements to the platform. We also continue to acquire software vendors in key geographic regions and technology adjacencies, enlarging our global footprint and technology capacity and capability.

We also continue to monitor global trends in digital supply chains, cloud adoption and generative AI applications to ensure we remain attune to customer needs and market shifts.

Failure to retain existing customers and attract new customers

Our business success depends on our ability to retain and grow usage by our existing customers, as well as our ability to attract new customers. There is a risk that our customers reduce their use of our software, in terms of users and volume of transactions, or that they cease to use our software altogether, leading to a reduction in revenue. This includes the risk that larger customers elect to develop or migrate to in-house or alternative platforms.

We mitigate this risk by:

- providing our customers with direct access to our platform to new sites/geographies;
- continuing to innovate and add more modules and functionality, which drive productivity benefits for our customers and respond to industry and regulatory changes faced by customers;
- having no material reliance on any single customer;
- providing a platform which enables rapid onboarding of users without additional contract negotiations; and
- maintaining dedicated account management and engagement for large strategic customers to understand their evolving needs, support adoption and address issues proactively.

Our success in managing this risk is characterized by the high level (over 99%) of recurring revenue for our CargoWise platform in FY26 and our low level (<1%) of annual customer attrition (by CargoWise customers) every year for the past 14 years.

Decline in trade volumes and economic conditions

Our customers are logistics service providers and beneficial cargo owners whose business operations depend on regional and global logistics activities, which are closely linked to regional and global trade volumes. A decline in regional and global trade volumes and recessionary economic conditions including, but not limited to, the effects of global pandemics, geopolitical events, economic tariff and trade policies, may adversely affect our financial performance.

Our software provides an integrated logistics execution solution and supply chain management platform which increases productivity and drives efficiency in a complex, highly regulated and competitive industry. Our commercial model and diversified addressable market provide structural resilience to changes in external trade conditions. We believe that risks associated with a reduction in trade volumes and economic conditions would be offset by the opportunities which present themselves from changes in trade routes, regulation, trade patterns and increased drive for efficiencies amongst our customers.

Impact of foreign currency on financial results

As a global business, a significant portion of our revenue (FY26: ~23%) is invoiced in currencies other than US dollars. Therefore, our financial results are influenced by movements in the foreign exchange rates of currencies including the Australian dollar, pound sterling and euro. In FY25, we transitioned our financial reporting to U.S. dollars, which better reflects the currency composition of our business activities and provides improved alignment with our global logistics customer base. This change is expected to reduce some of the volatility caused by exchange rates movements in prior reporting periods. This risk is partially offset by natural hedges where we also incur operational costs in the same foreign currency. Where appropriate, we utilize foreign exchange contracts to hedge the currency risks on a portion of forecast exposures.

WiseTech's financial position must support strategic acquisitions and global expansion

As we pursue strategic growth initiatives, including the recent strategically significant $2.1b acquisition of e2open, which has been fully funded by a new $3.0b syndicated debt facility; we must ensure prudent liquidity and capital management to meet operational and integration needs, fulfil integration commitments, and maintain flexibility for future investments.

To mitigate these risks, we:

- Look over time to maintain a healthy balance sheet, prioritizing free cash flow conversion and operational discipline;
- Monitor funding requirements, debt maturities and liquidity buffers under rigorous treasury oversight; and
- Continue to assess capital structure resilience in the context of M&A activity and long-term growth objectives.

Disruption or failure of technology systems

The performance, reliability and availability of our technology platform, data center and global communication systems (including servers, internet, hosting services and cloud environment in which we provide our products) are critical to our business. There is a risk that these systems may be adversely affected by disruption, failure, service outages or data corruption.

Prolonged disruption to our IT platform, operational or business delays, could cause reputational damage and potentially lead to customer churn, legal claims by customers, and a reduced ability to attract new customers. This risk is heightened as WiseTech scales its operations globally and as customer reliance on real-time logistics execution continues to grow.

We improve our resilience and mitigate this risk by:

- operating standalone data centers in three distinct regions around the world to reduce reliance on any individual data center;
- having a global network of support centers, augmented by ACE, our AI enabled support system, to provide 24/7 365 support internally; and
- automated replication of data.

In addition, we have a business continuity management framework in place, including disaster recovery planning and testing, incident response plans and crisis management plans. Our technology framework provides for segregation of data, backups stored on independent infrastructures and critical access monitoring.

The risks and controls related to continuity of service are continually assessed, modified and improved as the internal and external environment changes.

Security breach and data privacy

Our products involve the storage and transmission of WiseTech's internal data and our customers' confidential and proprietary information and our risks include security breaches of our data and information by unauthorized access, theft, destruction, loss of information, or misappropriation or release of confidential data.

To mitigate these risks, we have adopted a layered approach to protecting data that includes physical security, system security, policy, governance, logging and auditing. We have completed an independent Service Organization Control audit of our key WiseCloud systems. We perform penetration testing on our key business systems (including our acquired businesses) and remediate any potential issues identified by the testing.

We further manage and document these controls through the implementation of the ISO 27001 Information Technology standard.

WiseTech benchmarks our data privacy compliance against the highest prevailing laws and regulations, which is currently the General Data Protection Regulation (GDPR), while remaining compliant with local law nuance in all locations we operate to safeguard customer data.

Artificial intelligence adoption and governance

Artificial intelligence (AI) represents one of our most significant near-term opportunities to enhance and accelerate our product capability, engineering productivity, customer experience and new revenue streams. At the same time, the accelerating adoption of AI by WiseTech, our people, our customers, our vendors and by threat actors, introduces data, security, legal and operational governance risks if adoption outpaces proportionate guardrails.

Key risks include data leakage or unauthorized access through AI enabled interfaces or automation errors, the misuse of AI tools by employees or third parties, regulatory uncertainty as AI specific laws continue to evolve across our global markets, and the risk of competitive disadvantage if we fail to safely and effectively adopt emerging AI capabilities. As AI extends into customer-facing applications, meeting rising customer and regulatory expectations for transparency and responsible AI use is increasingly important.

To manage this risk, we have completed a review of our AI governance and will continue to enhance and improve our mitigations and guardrails to scale alongside greater AI adoption across the business. Our governance builds on our existing risk, security, privacy and compliance frameworks and our controls over access to source code and proprietary data in AI tools, and is supported by ongoing monitoring of the evolving regulatory landscape (including emerging AI-specific laws) and continued investment in staff capability and training. We continue to invest in AI-enabled product features and workforce productivity, positioning WiseTech to realize the benefits of AI while maintaining appropriate governance and protection of our data and systems.

Intellectual property

The value of our products is partially dependent on our ability to protect our intellectual property, including business processes and know-how, copyrights and trademarks. There is a risk that we may be unable to detect the unauthorized use of our intellectual property rights in all instances. Further, there is a risk that third parties may allege that our products use intellectual property derived by them or from their products without their consent or permission, potentially resulting in disputes or litigation.

We mitigate this risk through an active program of monitoring and registering patents and other intellectual property where appropriate, and through protections in contractual agreements. Both internal and external legal resources are used to support this process.

Fraudulent activity or misconduct could result in financial, reputational or legal harm

WiseTech is exposed to the risk of internal or external fraudulent activity, which may involve theft of assets, manipulation of financial or operational systems, misuse of technology, or exploitation of human vulnerabilities (e.g. social engineering, deepfakes). This includes the risk of collusion, identity fraud, or unauthorized access to sensitive data and financial systems.

We mitigate this risk through layered controls including:

- Segregation of duties and approval thresholds;
- Regular fraud and IT risk assessments;
- Secure authentication protocols and user access controls;
- Cybersecurity awareness training, including social engineering simulations; and
- Whistleblower and ethics reporting mechanisms overseen by the Board.

We continue to monitor the evolving threat landscape and incorporate advanced fraud prevention technologies and education to protect against increasingly sophisticated attacks.

Effective Board governance is critical to strategic execution and accountability

Effective Board oversight is essential to WiseTech's strategic alignment, risk management, and long-term value creation. A lack of independence, insufficient diversity of thought, or inadequate challenge of management could impair the Board's ability to fulfil its governance responsibilities.

To address this risk, we periodically assess Board composition and capabilities, and support a fit-for-purpose governance model appropriate for our stage of growth. In FY26, governance maturity remained a focus, particularly following leadership transitions, including the appointment of a new Chief Executive Officer and, in July 2026, an Independent Chair, strengthening the separation of the Chair and management roles. Recent changes include new independent Non-Executive Director appointments, committee reassignments, and structured engagement between the Board and senior management.

Ongoing evaluation of Board performance and structure, supported by external benchmarking and governance frameworks, helps ensure the Board continues to act with independence, insight and accountability.

WiseTech is committed to maintaining a safe and mentally healthy workplace

As our business grows and evolves, so do the expectations around workplace wellbeing, including the management of psychosocial risks. These may include work related stress, fatigue, high job demands, or inappropriate behaviors that can impact the mental health, safety and engagement of our people.

We are committed to fostering a safe, inclusive and psychologically supportive work environment. Our wellbeing programs, leadership engagement, and flexible work practices support mental health and sustainable performance. The Board and management monitor psychosocial risks through regular feedback, incident reporting, and culture surveys, and we respond with initiatives that promote resilience, balance and respect across all levels of the organization.

Climate-related risks

While climate-related risks are monitored, they are not currently considered material drivers of WiseTech's enterprise risk profile or financial performance. WiseTech has undertaken climate scenario analysis and financial modelling of key physical and transition risks as required by the Australian Sustainability Reporting Standards. No climate-related risk is anticipated to materially impact our financial position, performance or cash flows in the short, medium or long term.

Monitoring of emerging Risks

In addition to our established enterprise risks, WiseTech continuously monitors emerging risks that may impact our business over the medium to long term. This forward-looking approach enables us to anticipate shifts in technology, regulation, customer expectations, and the broader operating environment. We are actively considering emerging risks such as the growing complexity of global data sovereignty requirements, and the cumulative impact of ongoing acquisition activity on culture and integration capacity.

We also recognize the increasing importance of psychosocial wellbeing and hybrid work models in shaping organizational resilience and engagement. We view the management of these risks not only as a safeguard but also as an opportunity to strengthen our competitive advantage, drive innovation, and enhance long-term value creation. These areas are regularly reviewed by our Risk and Executive teams to ensure our risk framework remains dynamic and responsive to change.

Letter from the People & Remuneration Committee

Dear Shareholder,

On behalf of the WiseTech Global Board, I am pleased to present the Remuneration Report for the year ended 30 June 2026 (FY26). The Remuneration Report covers our approach to remuneration for Key Management Personnel (KMP), the link between performance and reward, and remuneration outcomes for FY26. It also addresses the first strike against our FY25 Remuneration Report.

Evolution of governance, leadership and business

FY26 was a year of significant change and continued transformation for WiseTech. Since FY25, the Board has taken material steps in strengthening its governance structure, which importantly has included the appointment of Raelene Murphy as independent Board Chair effective 7 July 2026. This move to a more traditional Board leadership structure reflects the Board's commitment to strong, independent oversight of management, including in relation to executive remuneration, and is a structural change the Committee believes will strengthen governance rigor going forward. As well, we have also made significant progress on our previously announced Board renewal process, with three new independent, non-executive directors joining the Board during FY26. We have also announced the appointment of Tim Ebbeck, effective 1 September 2026, as an additional independent, non-executive director and our new Chair of the Audit & Risk Committee, bringing additional financial expertise and independence to our Board.

Importantly, in FY26 we appointed our permanent CEO, Zubin Appoo, and completed our largest-ever acquisition, e2open. We also accelerated a bold AI Transformation Program, which has delivered increased efficiency and productivity and significant annualized run-rate cost savings.

The People & Remuneration Committee also evolved during FY26 as part of the Board renewal program, and I was appointed Chair of the Committee in October 2025. My fellow Committee members and I remain committed to ensuring a remuneration framework that is fair, robust and clearly aligned with the creation of long-term shareholder value, and that motivates, incentivizes and retains the talent required to deliver WiseTech's strategy and create long-term sustainable value for shareholders.

Although we note that these items are governance-related and not strictly related to remuneration, it was feedback that we received concurrently with views on remuneration, so we have chosen to address them in this letter.

"First strike" at the 2025 AGM

At the 2025 AGM, WiseTech Global recorded a first strike under the *Corporations Act 2001 (Cth)*, with 49.47% of votes cast against the resolution to adopt the FY25 Remuneration Report. The Board did not take this outcome lightly. We acknowledge the concerns shareholders raised about aspects of our FY25 remuneration arrangements and sincerely thank those shareholders and proxy advisers who took the time to engage with us and share their feedback.

In response to the first strike, the Board has actively engaged with shareholders and proxy advisers throughout FY26 to understand and respond to the areas of concern. This has included reviewing feedback received from shareholders and proxy advisers before and after the 2025 AGM through a series of engagement meetings, and carefully reviewing the Company's remuneration framework, performance incentive structure and related disclosures with the support of expert external advisers.

A key piece of feedback we received from shareholders and proxy advisors related to the Board's FY25 decision to carry forward the untested portion of that year's performance equity incentive for Executive KMP and senior leaders. Having carefully weighed this feedback, (and in recognition of the shareholder experience), the Board has determined that none of the carried-forward FY25 performance equity incentive will be paid out.

As disclosed in the FY25 Remuneration Report, the Board had originally decided that the untested portion of the FY25 performance equity incentive would be carried forward as a one-off opportunity into FY26, subject to meeting both WiseTech and individual performance conditions. This reflected the unique circumstances of FY25 - an unprecedented year in which disruptions beyond management's control, including Board changes, affected the business - notwithstanding that the global team delivered solid financial results and progressed key strategic initiatives, including the transformative acquisition of e2open. The Board's intention at the time was to keep our people focused on long-term value creation and reinforce a high-performance culture in response to those circumstances. However, having reflected on that approach, the Board considers that not paying out the carried-forward incentive is the most appropriate outcome, to address the concerns raised by shareholders and proxy advisors, notwithstanding the fact that the relevant performance conditions for the carried-forward portion have been satisfied.

In addition, we received feedback that shareholders and proxy advisers wish to see more granular disclosure of individual KPI weightings for Executive KMP. In response to this feedback, this year's Remuneration Report includes granular disclosure of the weighting attributed to each KPI applied to Executive KMP in FY26.

The Board has received feedback from a number of shareholders regarding the use of a one-year performance period for performance equity incentives, as opposed to a longer period, and we have taken this feedback seriously.

Having weighed this feedback carefully, the Board's current view is that a one-year assessment period remains appropriate for WiseTech at this stage of its development, given the pace at which the business and the broader technology landscape continue to evolve. The past year has been a useful test of this thinking: the speed with which AI and agentic AI moved from emerging technology to a critical, sector-defining force across global technology this year is a reminder of how quickly the environment WiseTech competes in can shift. A shorter assessment period allows the Board to set annual targets that remain genuinely relevant to the business' circumstances, rather than fixing goals years in advance against conditions that may no longer hold.

We would also note that this is not a trade-off against long-term alignment: the performance equity that results from this annual assessment vests over multiple years, giving executives ongoing exposure to WiseTech's share price performance well beyond the year in which performance is assessed.

The Board does not regard this as a settled matter. We will continue to monitor the effectiveness of this structure, welcome continued dialogue with shareholders on it, and will keep it under review as the business and market practice evolve.

Further details regarding the first strike and the Board's response are set out in the "Response to first strike against FY25 Remuneration Report" section of the Remuneration Report.

In addition, the Board has received feedback from shareholders and proxy advisers on matters relating to governance concurrently with feedback on remuneration-related matters. A summary of this feedback is set out below.

Response to feedback

Shareholder and proxy adviser feedback	Board response
Feedback on Executive Chair structure	Addressed structurally with permanent CEO appointed effective 28 July 2025, and appointment of Independent Board Chair effective 7 July 2026
Board independence	Three independent non-executive directors appointed in FY26 with a further appointment announced for FY27, which will bring the total number of independent directors to 5, with 2 executive directors.
Delineation of responsibilities between CEO and Founder/CIO	Delineation framework established in July 2025 to formalize the operational distinctions and respective areas of responsibility as between the CEO and the Founder/CIO. The framework is under ongoing review to ensure it reflects the evolving needs and structure of the business, including the change in governance structure to an Independent Board Chair.
One-year performance period for LTI	Reviewed and retained one-year assessment period, with the rationale set out in the FY26 Remuneration Report. The Board will continue to consider feedback in light of evolving business and market practices.
Carry forward of the untested portion of FY25 performance equity incentive	No payout for the carried-forward incentive.
Disclosure of individual KPI weightings for Executive KMP	Disclosure of the weighting attributed to each KPI applied to Executive KMP in FY26 is included in the FY26 Remuneration Report.
Measuring performance	The Board conducted a detailed performance review of the CEO after his first year in the role, and had key management participate in a CEO 360 assessment.
CEO remuneration being below market	As noted below, a benchmarking exercise for the CEO's remuneration has been conducted with the assistance of external remuneration experts, and the Board has approved an adjustment for FY27 that brings the CEO's remuneration closer to market positioning.

FY26 Incentive outcomes

Executive KMP performance for FY26 was assessed against a common framework of Company financial measures and individual strategic objectives, with outcomes and KPI weightings set out in detail in this report. As noted above, the Board has also determined that none of the untested component of the FY25 performance equity incentive carried forward into FY26 will be paid out, in response to the feedback we have received from investors and proxy advisors and in recognition of the shareholder experience.

While organic revenue growth was at the bottom end of the assumptions underlying guidance, primarily due to refinements in the new commercial model in 2H26, the progress on EBITDA margin improvement, the achievement of significant annualized run-rate savings, the integration of e2open, and the acceleration of our AI strategy have resulted in FY26 incentive awards at stretch for our CEO and Interim CFO.

CEO remuneration benchmarking and FY27 adjustment

At the time of Zubin's appointment to CEO in July 2025, the Board decided to take a conservative approach to setting his remuneration, taking into consideration the Executive Chair structure then in place and the unique circumstances of the Founder & Chief Innovation Officer remaining active in the business. The Board's intention was to later review and adjust Zubin's remuneration toward market positioning as his tenure and performance in the role were established. Now that Zubin has completed his first year as CEO and has successfully led the Company through a period of significant transformation, the Board considered it appropriate to review his remuneration against this combination of performance outcomes and the Company's substantial increase in scale.

As detailed in this report, the FY27 adjustment to the CEO's remuneration was informed by a benchmarking exercise that was conducted with the assistance of external remuneration experts to consider relevant peer companies (as set out in the Remuneration Report) with comparable market capitalization and revenue. Following the external benchmarking exercise, and having regard to market practice, shareholder feedback and alignment with the Company's strategy, the Board has approved an FY27 CEO remuneration package comprising total fixed cash remuneration (inclusive of superannuation and a cash allowance) of AUD 933,500, remuneration equity of AUD 900,000, and a performance equity incentive opportunity of AUD 2,000,000, with the opportunity for a further 50% for exceptional achievement. This adjustment reflects an increase of 28% to total fixed remuneration and brings the CEO's total maximum remuneration opportunity to AUD 4,833,500, addressing the below-market positioning of his prior package following the Company's increase in scale.

Importantly, over 80% of the CEO's total remuneration opportunity for FY27 is delivered as share rights with deferred vesting, and over 62% of total remuneration opportunity is at risk, contingent on the achievement of financial and strategic performance measures. The Board considers this structure directly addresses the prior below-market positioning while ensuring the increase itself is substantially weighted toward future performance in alignment with shareholder interests, rather than fixed pay.

Conclusion

The Board recognizes that shareholders, employees and other stakeholders have looked to us for clarity, accountability and decisive action, and the People & Remuneration Committee has sought to ensure that remuneration outcomes and governance settings reflect that responsibility.

We appreciate the feedback from stakeholders on our remuneration arrangements and will remain genuinely open to listening and evolving our thinking in response to that feedback.

On behalf of the People & Remuneration Committee and the Board, I thank you for your ongoing support of WiseTech Global.

Sandra Hook

Chair, People & Remuneration Committee

Remuneration Report

This Remuneration Report for the twelve months ended 30 June 2026 has been prepared in accordance with the requirements of section 300A of the *Corporations Act 2001 (Cth)* and has been audited as required by section 308(3C) of the *Corporations Act 2001 (Cth)*.

Remuneration at a glance

Our remuneration strategy and framework

Driven by **our mission** and **our values**, WiseTech rewards our global workforce for performance aligned to our business strategy, specialized operations and sustained growth.

Drive innovation

Relentlessly innovate to deliver world-leading products that drive success for our customers

People powered

Attract, develop, motivate and retain an exceptional global team focused on market leadership and product excellence

Performance culture

Drive a high-performance global culture aligned with long-term strategy

Equitable

Retain a consistent approach to reward decisions promoting diversity and freedom from bias

Market competitive

Deliver market-competitive remuneration with a focus on long-term value growth through equity ownership

Our priority

Building multi-year deferred equity into fixed remuneration across our global workforce to align employees' interests with those of shareholders and encourage value-creating behaviors.

Component/structure		Strategic objective/performance link
Fixed annual remuneration	**Base salary and pension/superannuation** Base salary paid as cash on a monthly basis, with legislated contributions to a complying pension/superannuation fund **Remuneration equity** Annual allocation of share rights granted during the financial year, with 25% vesting in July each year for the following four years	Set at competitive levels to attract and retain talent who can support growth, execute strategy, deliver economic outcomes and build shareholder value, based on: – Role and responsibility – Capability, competencies and contribution, and – Internal and external relativities **Remuneration equity** creates a strong alignment with long-term shareholder interests and supports retention
Performance equity incentives	**Performance equity** Deferred equity granted as share rights after the performance year based on the achievement of annual objectives, with 25% vesting immediately on grant and 25% vesting in July each year over three years **Performance measures** – Financial and operational targets weighted to areas of control, and – Development team pool bonuses related to specific innovation pipeline achievements	**Annual assessment** Performance measures reward execution of and accountability for actions, direct outcomes and lead measures aligned to long-term strategy and annual priorities **Ongoing calibration** Lag outcomes ultimately reflected in long-term growth in revenue, earnings and Total Shareholder Return (TSR) **Shareholder alignment** Deferred equity and minimum holding requirements for key management personnel (KMP) ensures a strong link with creation of shareholder value and supports staff retention

Further alignment with shareholders

Rewarding our global workforce for increasing their holding of WiseTech Global shares by purchasing shares through our **Invest as You Earn** program.

IAYE program	**Invest as You Earn (IAYE)** Invest up to 20% of post-tax salary on a monthly basis during a calendar year to acquire shares: – Potential to receive 1 share right for every 5 shares acquired – Available to all employees (subject to local regulations)	**Shareholder alignment and retention** – Program delivered as equity – Shares acquired must be retained until end of calendar year for share rights to be granted – Share rights vest after 18 months

Actual Executive KMP remuneration received for FY26

(non-IFRS disclosure)

	Current year's remuneration						Prior years' remuneration			Total		
	Fixed cash[1] AUD	Cash incentive AUD	FY26 Remun-eration equity AUD	One-off FY25 Perfor-mance equity carried forward to FY26[5] AUD	FY26 Performance equity AUD	FY26 other incentive equity AUD	Remun-eration equity vested AUD	Perfor-mance equity vested AUD	Other incentive equity vested[4] AUD	Remun-eration Received AUD	Equity value change AUD	Total including equity value change AUD
Richard White	1,000,000	–	–	–	–	–	–	–	–	1,000,000	–	1,000,000
Maree Isaacs	567,653	–	–	–	71,500	–	–	122,414	–	761,567	30,284	791,851
Andrew Cartledge[2]	90,543	–	9,221	–	25,283	–	211,879	608,199	–	945,125	630,834	1,575,959
Zubin Appoo[3]	678,612	–	127,293	–	226,870	–	–	–	–	1,032,775	(90,073)	942,702
Caroline Pham	676,000	–	52,514	–	80,500	–	36,243	–	62,412	907,669	(37,112)	870,557

1. Fixed cash includes superannuation, allowances and payments of leave entitlements but excludes non-monetary benefits.
2. Andrew Cartledge was a member of KMP from 1 July 2025 to 27 July 2025. His remuneration in the table above relates to the period when he was a member of KMP.
3. Zubin Appoo became a member of KMP on 28 July 2025. His remuneration in the table above relates to the period since he became a member of KMP. As he was not a member of KMP for the whole period in FY26, and his prior years' remuneration relates to employment before becoming a member of KMP, we have omitted his "Prior years' remuneration" in the tables above. Statutory disclosure of his remuneration is included in the "Other statutory disclosures - Executive KMP remuneration" table.
4. Other incentive equity included one-off incentive equity granted to Caroline Pham.
5. The Board has determined not to pay out the one-off FY25 performance equity carried forward to FY26.

The table above is not prepared in accordance with the Australian Accounting Standards and the figures are different from those shown in the "Other statutory disclosures - Executive KMP remuneration" table on page 37 of this Report which includes an accounting value for all unvested share rights. Accounting standards require share-based payments to be amortized over the relevant performance and service periods. We believe that the information presented above provides shareholders with additional details regarding Executive KMP remuneration.

Current year's remuneration

This includes FY26 fixed cash remuneration, FY26 remuneration equity earned throughout the financial year and vested on the first business day of the following financial year plus any FY26 performance incentive payments, determined by the Board, to be paid in equity which vest immediately on grant.

Maree Isaacs' FY26 performance equity incentive is expected to be granted following WiseTech's AGM in November 2026, subject to shareholder approval.

Prior years' remuneration

This includes any deferred equity awards from prior periods that vested during FY26 (remuneration equity and performance equity incentives from prior years), excluding the value of any vested performance equity incentive for FY25 disclosed as "Current year's remuneration" in the corresponding table for FY25 in the FY25 Remuneration Report. Remuneration from equity granted before individuals became KMP is excluded from 'Prior years' remuneration' section.

Equity value change

The value of the vested equity shown in the table is the original value granted (under the headings "Remuneration equity vested" and "Performance equity vested"). Equity value change is the value contribution from the change in share price between the award and vesting dates.

For share rights that do not automatically convert to ordinary shares at vesting but are instead exercisable at the discretion of the Executive KMP, the values in the table reflect the market value at the vesting date, regardless of whether the share rights have been exercised.

KMP covered by the Remuneration Report

The Remuneration Report outlines key aspects of the Company's remuneration strategy, policy and framework and provides details of remuneration awarded to KMP during FY26.

KMP includes Executive Directors, certain senior executives of the Group (Other Executives) and Non-Executive Directors, who have specific authority and responsibility for planning, directing and controlling the activities of the Group. In this report, the term "Executive KMP" refers to the KMP excluding Non-Executive Directors.

The Group's KMP and all positions held by them at any time during the financial year are listed in the table below.

Name	Positions	Dates position was held during financial year
Executive Director KMP		
Richard White[1]	Executive Chair and Chief Innovation Officer	Full year
Maree Isaacs	Executive Director, Co-founder and Head of License Management (HLM)	Full year
Other Executive KMP		
Zubin Appoo[2]	CEO	28 July 2025 – 30 June 2026
Caroline Pham	Interim CFO	Full year
Andrew Cartledge	Interim CEO	1 July 2025 – 27 July 2025
Non-Executive Director KMP		
Roberto Castaneda	Independent Non-Executive Director	Full year
Christopher Charlton	Independent Non-Executive Director	Full year
Michael Gregg	Independent Non-Executive Director	1 July 2025 – 20 November 2025
Andrew Harrison	Lead Independent Director	1 July 2025 – 30 April 2026
	Independent Non-Executive Director	1 May 2026 – 30 June 2026
Sandra Hook	Independent Non-Executive Director	Full year
Raelene Murphy[1]	Independent Non-Executive Director	1 January 2026 – 30 April 2026
	Lead Independent Director	1 May 2026 – 30 June 2026

1. On 7 July 2026, Raelene Murphy was appointed Independent Chair. Richard White remained Executive Director and continued his role as Chief Innovation Officer.
2. Prior to Zubin Appoo's CEO appointment, Mr Appoo was the Chief of Staff & Deputy Chief Innovation Officer from 1 July 2025 to 27 July 2025 inclusive.
3. The Board determined that Brett Shearer ceased to be KMP effective 1 July 2025.

Response to first strike against FY25 Remuneration Report

Following the first strike of the FY25 remuneration report at the 2025 AGM, the Board conducted a series of engagement meetings with shareholders and proxy advisors to obtain feedback. Through these engagements, some primary concerns emerged as the central drivers of dissatisfaction. The Board welcomes this ongoing dialogue and remains committed to ensuring the remuneration framework appropriately balances talent retention with stakeholder expectations.

The key concerns raised, and the Board's response to each, are summarized below:

Shareholder and proxy advisor feedback	Board response
Board's decision to carry forward the untested portion of the FY25 performance equity incentive	• The Board has determined not to pay out the carried forward FY25 performance equity incentive, having considered feedback raised by shareholders and proxy advisors and in recognition of the shareholder experience. • As background, in the FY25 Remuneration Report, the Board disclosed that the untested portion of the FY25 performance equity incentive would be carried forward into FY26 as a one-off opportunity, subject to meeting both WiseTech and individual performance conditions. This reflected the unique circumstances of FY25 - an unprecedented year in which disruptions beyond management's control, including Board changes, affected the business - notwithstanding that the global team delivered solid financial results and progressed key strategic initiatives, including the significant work in FY25

	to progress the transformative acquisition of e2open. The Board's intention at the time was to keep our people focused on long-term value creation and reinforce a high-performance culture. • Having reflected on that approach, the Board considers that not paying out the carried-forward incentive is the more appropriate outcome to address the concerns raised by shareholders and proxy advisors, notwithstanding the fact that the relevant performance conditions for the carried-forward portion have been satisfied.
Absence of Key Performance Indicator (KPI) weightings for Executive KMP	• The Board has included additional disclosure in the FY26 Remuneration Report regarding the performance incentive assessment framework with granular disclosure of the weighting for each KPI for FY26, as well as detailed performance outcomes.
Use of one-year performance period for assessing performance equity incentives as opposed to a longer period	• The Board acknowledges this feedback but remains satisfied that the one-year performance period is appropriate for the business in a rapidly evolving internal and external operating environment. • WiseTech's strategy is centered on developing breakthrough technology, replacing legacy systems and pursuing rapid growth opportunities. This requires the agility to adapt priorities quickly while remaining focused on long-term value creation. • The Board considers a one-year assessment period appropriate given WiseTech's growth trajectory and the evolving technology landscape. The rapid emergence of AI and agentic AI as a sector-defining force during the year reinforced the importance of retaining flexibility to set annual performance targets that remain aligned with current business priorities and market conditions, rather than fixing goals years in advance against conditions that may no longer hold. • The Board and CEO are committed to ensuring that KPIs are challenging and closely aligned with WiseTech's long-term strategic outcomes. At least 75% of Executive KMP KPIs are linked to the Company's key financial performance measures. • While performance equity is awarded based on performance assessed over a one-year performance period, vesting of the award occurs over a 4-year period. Structuring the award to include a multi-year vesting schedule aligns the interests of Executive KMP with shareholders and ensures management are incentivized to focus on long-term performance. • We include remuneration equity as a component to fixed remuneration package. It is granted annually as deferred equity vesting in four equal annual tranches. From the fourth year onward, Executive KMP hold overlapping tranches vesting every year, providing continuous multi-year exposure to WiseTech's share price. • The Board considers that this structure achieves the same long-term alignment and retention outcomes as a conventional long-term incentive plan, and will continue to monitor the effectiveness of our remuneration framework.

People & Remuneration Committee and governance

The Board is responsible for ensuring that WiseTech's remuneration strategy and framework support the Group's performance and that executives and Non-Executive Directors are rewarded fairly and responsibly with regard to legal and corporate governance requirements. The People & Remuneration Committee (PRC) oversees remuneration matters and, where appropriate, makes recommendations to the Board. During the year, the Committee comprised the following independent Non-Executive Directors:

- **1 July 2025 to 30 September 2025** – Andrew Harrison (Chair), Michael Gregg and Christopher Charlton;
- **1 October 2025 to 20 November 2025** – Sandra Hook (Chair), Andrew Harrison, Michael Gregg and Christopher Charlton;
- **21 November 2025 to 30 June 2026** – Sandra Hook (Chair), Andrew Harrison and Christopher Charlton.

Further information on the PRC's responsibilities is set out in the PRC Charter available on the Company website which can be accessed at the following link: **www.wisetechglobal.com/investors/corporate-governance/**

The following graphic describes the roles of the Board, the PRC and management in ensuring that WiseTech's remuneration governance processes are robust and effective.

WiseTech Global Limited Board

- Approving the overall remuneration policy, including Non-Executive Director remuneration, Executive Director and senior executive remuneration and any executive incentive plans.
- Appointing the CEO, and approving the remuneration of, and overseeing the performance review of, the CEO.

People & Remuneration Committee

Responsible for reviewing the following matters and bringing items of significance to the attention of the Board:

- The processes for overseeing performance accountability and monitoring of the senior leadership team
- The remuneration structure and its effectiveness
- Recruitment, retention and termination strategies
- Diversity and Inclusion governance
- Workplace Health and Safety governance
- The Remuneration Report
- Other relevant matters identified or requested by the Board from time to time

Independent remuneration advisors

- Provide independent advice to the PRC and/or Management on remuneration market data and market practice from time to time.
- WiseTech has protocols in place to ensure that any external advice is provided in an appropriate manner.

Management

- Makes recommendations to the PRC on WiseTech's remuneration strategy and framework.
- Provides relevant information to support decision-making.

Independent remuneration advisors

WiseTech Global has protocols in place to ensure that external advice is provided in an appropriate manner and is free from undue influence by management. During FY26, external advisors provided remuneration benchmarking data and a high level review of the executive remuneration framework. No remuneration recommendations as defined under the *Corporations Act 2001 (Cth)* were provided in relation to KMP in FY26.

Our remuneration strategy and framework

WiseTech's future growth and innovation rely on the talent, motivation and enthusiasm of our people across the world. We aim to reward our high-performance global workforce with a remuneration and incentive program aligned to our business strategy, specialized operations, and aspirations for sustained growth.

Our remuneration framework includes cash and equity components that reward our workforce for achieving operational and strategic priorities and for creating long-term sustainable value for WiseTech and its shareholders.

The equity components of our global remuneration structure

Our organizational focus is on developing breakthrough solutions to replace ageing legacy systems and rapid expansion to drive long-term growth for our shareholders. This requires a level of agility within our organization to allow teams to swiftly refocus priorities on activities in the short term to deliver our long-term goals. Remuneration equity, an annual grant of multi-year deferred equity, is a key component of our team members' fixed remuneration across our global workforce. Providing remuneration equity, which is not subject to performance conditions, aligns employees' interests with those of shareholders, encouraging behaviors that are value-creating for the long term, as well as supporting staff retention within the Group.

Remuneration equity is typically granted at the start of the financial year and vests in four equal annual tranches:

	July Year 2	July Year 3	July Year 4	July Year 5	July Year 6	
Year 1 Grant – July	25%	25%	25%	25%		
Year 2 Grant – July		25%	25%	25%	25%	
Year 3 Grant – July			25%	25%	25%	...
Year 4 Grant – July				25%	25%	...
Year 5 Grant – July					25%	...
Total vesting	25%	50%	75%	100%	100%	

As detailed in the table above, the annual grant of remuneration equity with 25% vesting each year builds up, so that after four years there will be four tranches of 25% of an annual grant vesting in July each year. The above approach provides a strong alignment to shareholder outcomes as:

- the number of share rights granted is based on the WiseTech share price at the time of grant, and
- the value derived by an employee is based on the share price at the time of vesting.

In addition to remuneration equity, certain executives are eligible to receive performance equity incentives to reward execution of, and accountability for, actions, direct outcomes and lead measures aligned to long-term strategy and annual priorities. Following the assessment of performance at the end of the financial year, any awards are delivered in share rights, with 25% vesting immediately and 25% vesting each year for the following three years.

In the event that an employee (including an Executive KMP) ceases employment, unvested share rights (whether related to performance incentives or remuneration equity) will typically lapse. However, in exceptional circumstances (including genuine retirement), as detailed in the Equity Incentives Plan Rules, the Board retains discretion to determine that some, or all, of the unvested share rights will not lapse.

Under the Equity Incentives Plan Rules, the Board has broad malus and clawback powers, including to lapse and clawback awards where a participant acts fraudulently or dishonestly or is in material breach of their obligations to a Group company.

During FY26, WiseTech has continued to offer remuneration equity as an essential component of the remuneration package across our global team. Where appropriate, deferred equity is also used to deliver a component of sales incentives, for sign-on or retention awards for key team members and select strategic project bonuses. After the completion of the e2open acquisition, share rights were granted to relevant e2open employees as the replacement of their e2open employee equity and to close out legacy bonus and commission schemes.

In addition to remuneration equity, our IAYE program enables employees to acquire WiseTech shares by investing up to 20% of their post-tax salary, with an annual incentive of one free share right for each five shares acquired during the calendar year. The free share rights:

- are granted if the acquired shares are not sold before the end of the calendar year of participation; and
- vest 18 months after the end of the calendar year of participation.

The IAYE program has maintained robust participation from our global workforce in the past five years.

	IAYE 2022	IAYE 2023	IAYE 2024	IAYE 2025	IAYE 2026
Number of participants	386	398	525	637	530
Participation rate[1]	23%	21%	18%	21%	19%

1. Participation rate is the total number of participants enrolled in IAYE prior to the first monthly share purchase in the beginning of the calendar year divided by the number of eligible employees that received the IAYE offer.

Annual remuneration review

The PRC and the Board review remuneration annually to ensure that there is an appropriate balance between fixed and at-risk performance-related pay and that it reflects both short-term and long-term performance objectives linked to WiseTech's strategy. The PRC endorsed management's considered recommendation that the FY27 annual remuneration review will take place later in FY27, so that it can appropriately take into account WiseTech's AI transformation program and the changes to team structures, roles, responsibilities and performance expectations. Although the remuneration review process has been deferred, any remuneration adjustments for FY27 will be applied retrospectively from 1 July 2026 to support fairness across the global workforce.

WiseTech's people and culture are the source of our industry-leading products, and attracting and retaining the best talent in our sector is a core driver of our high-performance culture. The PRC and Board will continue to monitor general movements in remuneration in the markets where we compete for talent.

Share rights

At the date of this report, WiseTech had 2,106,561 share rights outstanding across 2,795 holders. The share rights relate to grants of deferred equity to employees under the Equity Incentives Plan and have a range of vesting dates through to July 2033. Generally, share rights are subject to employment conditions and are not subject to performance conditions. On vesting of a share right, the holder is entitled to receive one ordinary share at no cost to the holder. Under the share rights offer terms and conditions, WiseTech may elect at a later date to make a cash payment to holders in lieu of an allocation of ordinary shares. A total of 1,425,082 share rights were converted to ordinary shares during the financial year.

To meet the Company's obligations when share rights vest, the Board prefers to issue new shares while reserving the right to buy shares on-market and off-market where appropriate. During FY26, 62,228 shares were purchased on-market for the purpose of employee incentive schemes, at an average price of AUD 59.64 per share, primarily on behalf of participants in the IAYE program.

FY26 remuneration framework for our executive team

Remuneration for our executive team, including Executive KMP and the Senior Leadership Team, is delivered through a mix of fixed remuneration, including base salary, legislated pension/superannuation contributions and remuneration equity. The structure for FY26 is outlined below:

As outlined in the diagram above, remuneration for FY26 is delivered across three main elements:

- Fixed remuneration that is paid to executives during the year in line with their local payroll schedule;
- Remuneration equity that is granted effective 1 July 2025 and vests in four equal tranches in July 2026, July 2027, July 2028 and July 2029; and
- To align with the delay of the FY27 global remuneration review process, performance incentive equity for FY26 that is determined following assessment of performance during the year is going to be granted in October 2026 and will vest in four equal tranches: the first one on grant, and the remainder in July 2027, July 2028 and July 2029.

Our executive team's performance incentive framework is focused on annual financial targets and operational KPIs that are lead measures for long-term strategic outcomes. In any year, our financial outcomes reflect the successful execution of deliverables over many prior years. Conversely, the operational and strategic actions undertaken in one financial year are expected to deliver shareholder value for many years into the future. Product development deliverables are examples of operational KPIs designed to support long-term strategy and deliver sustainable, long-term financial value.

The Board determines the performance measures and their relative weightings applicable to each Executive KMP, having regard to their roles, responsibilities and contribution to the delivery of WiseTech's strategy. All Executive KMP are assessed under a common performance incentive framework comprising company performance measures and individual strategic and execution objectives, reflecting their shared accountability for the Company's financial performance and strategic execution. For all Executive KMP, at least 75% of their KPIs were linked to the achievement of the Company's key financial performance and delivery of strategic priorities, including KPIs associated with the Company's guidance. The relative weighting for each individual component varies by Executive KMP to reflect their specific role, responsibilities and strategic accountabilities, ensuring that reward is directly linked to, and motivates the delivery of, the outcomes each Executive KMP is best placed to influence.

In addition to the performance measures for the target performance incentive opportunity, where applicable, Executive KMP are assigned goals for their stretch incentive opportunity. These stretch goals are designed to recognize exceptional outcomes arising from strategic transactions, transformation initiatives, or broader contributions to the Company's performance. Stretch goals for the CEO are determined at the Board's discretion, while stretch goals for other Executive KMP are determined broadly at the discretion of the Board and the CEO.

To ensure ongoing alignment with shareholders' interests, we aim for 100% of performance incentives to be delivered in equity after the conclusion of the relevant financial year, with 25% vesting immediately on grant and 75% deferred over three years. When combined with fixed remuneration equity vesting over four years, the deferred vesting effectively acts as WiseTech's long term incentive plan, which the Board believes is highly effective.

Performance equity incentives for Executive KMP and the Senior Leadership Team (where applicable) are delivered as multi-year deferred equity. To align the FY27 remuneration review and FY26 performance incentives payment cycle with general employees, the FY26 performance equity incentives for Executive KMP (other than Maree Isaacs) are expected to be granted in October 2026 and vest in four equal tranches, with the first tranche vesting immediately on grant and the subsequent tranches vesting in July 2027, 2028 and 2029. The performance equity incentive for Executive Director Maree Isaacs is expected to be granted after WiseTech's 2026 AGM in November 2026 if it is approved by shareholders, with vesting of the first tranche to occur immediately on grant and the remaining three tranches in July 2027, 2028 and 2029.

The number of share rights to be granted was determined using the average closing share price for the five business days up to, and including, 30 June 2026.

FY26 Executive KMP remuneration

Remuneration structure and mix for FY26

Richard White
Richard White's total fixed annualized cash remuneration remained AUD 1 million during FY26. He has not received any increase in remuneration since 2015.

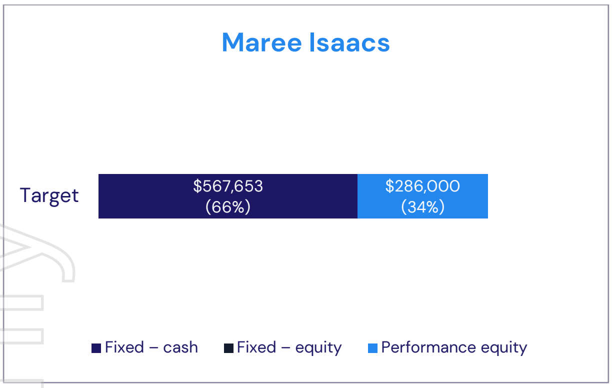
Maree Isaacs
During the global remuneration review for FY26, the total fixed remuneration (including cash and superannuation) for Maree Isaacs was increased by 10% from AUD 516,048 to AUD 567,653. The performance equity incentive was increased from AUD 260,000 to AUD 286,000.

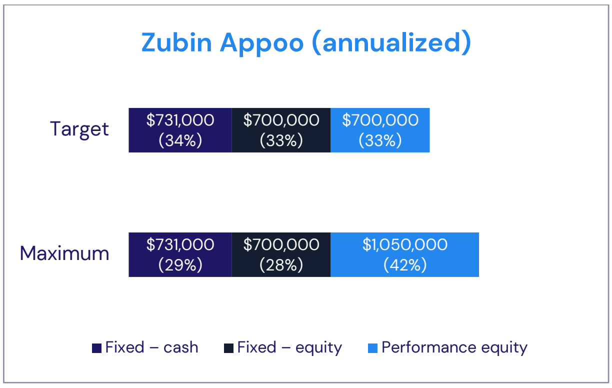
Zubin Appoo
Zubin Appoo was appointed CEO effective 28 July 2025. The total annualized fixed remuneration (including cash, superannuation, cash allowance and remuneration equity) was set at AUD 1,431,000. The performance equity incentive was AUD 700,000 with the opportunity to be awarded an additional 50% for exceptional achievement.

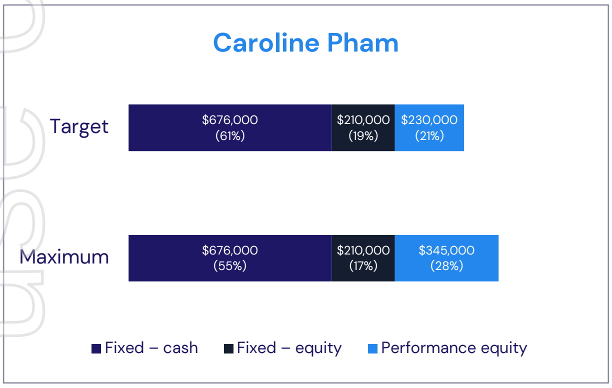
Caroline Pham
During the global remuneration review for FY26, the total fixed remuneration (including cash, superannuation, cash allowance and remuneration equity) for Caroline Pham was increased by 4% from AUD 856,000 to AUD 886,000. The performance equity incentive was increased from AUD 200,000 to AUD 230,000 with the opportunity to be awarded an additional 50% for exceptional achievement.

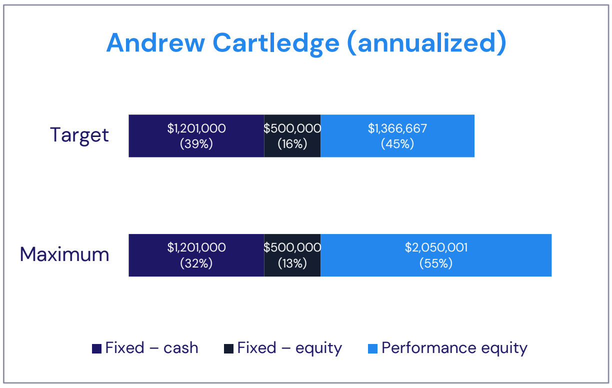
The remuneration mix for each Executive KMP detailed above is expressed as a percentage of total remuneration excluding Richard White, who was remunerated solely with fixed remuneration, as we believe that his significant equity holding provides adequate alignment with other shareholders.

Andrew Cartledge
Under Andrew Cartledge's Interim CEO tenure from 1 July 2025 to 27 July 2025 inclusive, the total annualized fixed remuneration (including cash, superannuation, cash allowance and remuneration equity) was set at AUD 1,701,000 and did not change during the tenure. The performance equity incentive was AUD 1,366,667 with the opportunity to be awarded an additional 50% for exceptional achievement.









1. Amount in the charts above is in Australian dollars.
2. Fixed – cash comprises cash, superannuation and cash allowance; Fixed – equity is fixed remuneration equity. Both remuneration equity and performance equity have multi-year deferred vesting schedules.
3. Target consists of fixed remuneration plus target performance equity incentive. Maximum consists of fixed remuneration plus the maximum performance equity incentive opportunity for exceptional achievement.
4. Maree Isaacs's remuneration includes fixed cash remuneration and target performance equity incentive only.

WiseTech financial and share price performance

The tables below summarize the performance of WiseTech shares for the five years from 1 July 2021 to 30 June 2026, the one-year performance of WiseTech shares for FY26, and our financial performance for the five years from FY22 to FY26.

Period	Period start	Share price at start of period AUD	Share price 30 June 2026 AUD	Change in share price	Change in ASX 200	WTC performance v ASX 200	Dividends paid per share USD cents	WTC TSR[1]
FY22-FY26	1 July 2021	31.93	33.00	3.4%	20.0%	**-16.7%**	**0.530**	**4.5%**
FY26	1 July 2025	109.03	33.00	-69.7%	2.8%	**-72.5%**	**0.145**	**-69.6%**

1. Total shareholder return with dividends reinvested.

	FY22	FY23	FY24	FY25	FY26
Revenue (USD m)	460.9	552.2	683.7	778.7	**1,395.9**
Revenue growth over prior year	22%	20%	24%	14%	**79%**
EBITDA (USD m)	232.4	260.8	325.0	381.6	**558.4**
NPAT[1] (USD m)	141.8	143.6	172.3	200.7	**178.7**
Earnings per share (USD cents)	43.5	43.8	52.1	60.4	**53.6**
Dividends[2] per share (USD cents)	7.8	9.8	11.3	14.4	**15.6**
Closing share price at end of June (AUD)	37.85	79.81	100.03	109.03	**33.00**
Change in share price during the year[3]	19%	111%	26%	9%	**-70%**

1. NPAT is net profit after tax attributable to equity holders.
2. Dividends declared in respect of the financial year.
3. Percentage change in the closing share price on the last business day in the current year over that on the last business day in the prior year.

Board review of WiseTech's FY26 performance against key indicators

To assess performance against Executive KMP KPIs, financial results were assessed by reference to WiseTech's audited financial statements. This method of performance assessment was chosen because it is objective and fair, and the use of the audited financial statements ensures alignment with the financial performance of the Company.

The Board assessed the performance of four Executive KMPs using a common performance incentive framework comprising Company performance measures and individual strategic objectives. The Company performance measures reflected their shared accountability for the Company's financial performance, while the individual strategic objectives were tailored to each Executive KMP's role and responsibilities.

FY26 was one of the most transformational years in WiseTech's history. We completed our largest acquisition e2open, accelerated our shift to an AI-led company and expanded beyond logistics and transport into a larger adjacent market. Management demonstrated resilience and decisive leadership to deliver solid financial results and strategic outcomes. The Board's assessment of the KPIs for Executive KMP's target performance incentive opportunity is summarized below.

Executive KMP KPI weightings

	Company performance measures							
	Revenue growth	**EBITDA**	**EBITDA margin**	**Recurring revenue**	**Cash flow**	**Product development outcomes**	**Individual component: strategic & execution initiatives**	**Total**
Maree Isaacs	20%	20%	20%	5%	10%	–	25%	**100%**
Zubin Appoo	20%	20%	20%	5%	10%	15%	10%	**100%**
Caroline Pham	20%	20%	20%	5%	10%	–	25%	**100%**
Andrew Cartledge	20%	20%	20%	5%	10%	–	25%	**100%**

Assessment of company financial performance measures

KPI for FY26 (USD)	**Weighting**	**Assessment outcome**	**% of target incentive awarded**	**Commentary**
Revenue 79% - 85% growth to 1.39b – 1.44b	20%	Target achieved	100%	Revenue growth of 79% to USD 1,395.9m, within the target range.
EBITDA 44% - 53% growth to 550m – 585m	20%	Target exceeded	100%	Guidance EBITDA[1] growth of 54% to USD 585.8m, above the target range.
EBITDA margin 40% - 41%	20%	Target exceeded	100%	Guidance EBITDA margin[1] of 42%, above the target 40%–41% range.
Recurring revenue Recurring revenue at 95% of both CargoWise revenue and total revenue	5%	Target achieved	100%	Recurring revenue of USD 1,325.6m, representing 95% of total revenue. CargoWise recurring revenue of USD 749.6m, representing 99% of CargoWise revenue
Cash flow Operating cash flow/Operating cash flow conversion $582m/99%; Free cash flow/Free cash flow conversion $400m/68%	10%	Target achieved	100%	Free cash flow of USD 410.7m (103% of target), free cash flow conversion of 74%, and operating cash flow conversion of 101% all exceeded target; operating cash flow of USD 564.0m was below the USD 582m target. This KPI was assessed as achieved overall, taking into account the above-target achievement of strong cash flow conversion and free cash flow performance.
Company financial performance total	**75%**			

1. FY26 Guidance EBITDA and EBITDA margin refers to FY26 reported EBITDA (AUD 558.4m) adjusted for the net cost of the AI Transformation program (AUD 20.2m) and loss on divestment of Expedient Software (AUD 7.2m).

Assessment of company performance measures applied to Zubin Appoo and Executive KMP's individual performance measures

KPI for FY26	Details	Weighting	Assessment outcome	% of target incentive awarded	Commentary
Company performance – Zubin Appoo	Product development outcomes Delivery of key product development outcomes, including Container Transport Optimization (CTO), New Commercial Model/CargoWise Value Packs and embedding AI agentic workflows in CargoWise	15%	Target achieved	100%	CTO released to market and engaging on wider adoption. CVP launched and well established with over 95% customers. Agentic AI capabilities launched with CVP with a growing pipeline of AI initiatives in pilot and development. Trade and supply chain product strategy well progressed.
Individual component: strategic & execution initiatives – Zubin Appoo	Delivery of AI Transformation Program and high-performance culture	10%	Target achieved	100%	The AI Transformation program announced in FY26 for Product & Development and Customer Service delivered AUD 34 million in annual run-rate EBITDA net savings, with a reduction of approximately 1,200 roles. Other outcomes successfully delivered include roadmaps published and AI adoption embedded within teams, translating to measurable productivity gains in Product & Development and Customer Service. High-performance culture initiatives implemented, including establishment of an Empowerment Crew and adoption of ambitious time-bound goals across teams.
Zubin Appoo total		**25%**		**100%**	
Individual component: strategic & execution initiatives – Maree Isaacs	Support successful execution of the New Commercial Model/CVP	15%	Target achieved	100%	CVP launched and well established with over 95% customers. Approximately 30% increase in new customer signings from 7 months to 30 June 2026 compared with same period last year.
	Customer contract management, pricing, licensing and legacy business model transition	10%	Target achieved	100%	Successful transition of customers from STL model to new commercial model.
Maree Isaacs total		**25%**		**100%**	
Individual component: strategic & execution initiatives – Caroline Pham	Integration of e2open finance team into WTG finance team	10%	Target achieved	100%	Integration of e2open finance team completed.
	Successful implementation of the Microsoft Dynamics 365 finance transformation program and delivery of targeted operational efficiencies	15%	Target achieved	100%	Microsoft Dynamics 365 rollout completed across New Zealand, United Kingdom and Australia, with the contractor team reduced by approximately 50% and in-house capability built.
Caroline Pham total		**25%**		**100%**	
Individual component: strategic & execution Initiatives – Andrew Cartledge	Successful implementation of the Microsoft Dynamics 365 finance transformation program and delivery of targeted operational efficiencies	25%	Target achieved	100%	Microsoft Dynamics 365 implemented in Australia.
Andrew Cartledge total		**25%**		**100%**	

In addition to the target incentive outcomes above, performance was assessed against stretch goals for all Executive KMP other than Maree Isaacs (who does not have stretch incentive opportunity), with the Board's assessment outcomes summarized below.

	Stretch incentive opportunity AUD	% of stretch incentive awarded for FY26	Commentary
Zubin Appoo[1]	324,100	80%	While organic revenue growth was at the bottom end of the assumptions underlying guidance, multiple objectives were exceeded, including exceeding guidance EBITDA and guidance EBITDA margin, delivery of AUD 115 million in total annualized run-rate savings in FY26 (comprising annualized run-rate savings of AUD 64 million from e2open cost synergies, ahead of the FY27 cost synergy target of AUD 50 million, AUD 34 million from FY26 AI Transformation program, and $17 million from previous efficiency program focused on high performance teams and early adoption of AI) and significant progress achieved across culture, organization efficiency programs, revenue initiatives, investor relations, customer engagement and AI adoption, all of which are expected to deliver significant future value to shareholders.
Caroline Pham	115,000	80%	While organic revenue growth was at the bottom end of the assumptions underlying guidance, multiple objectives were exceeded, including exceeding guidance EBITDA and guidance EBITDA margin, leading the $3 billion debt financing supporting the completion of e2open acquisition, completing the Microsoft Dynamics 365 rollout of the largest and most complex entity with FY26 full year results reporting delivered utilizing the new Microsoft Dynamics 365 system, absorbing approximately 40 full time employee headcount reductions (which brought nearly USD 5m annualized savings) while maintaining delivery across key priorities including first-time consolidation of e2open and segment reporting for FY26 full year results, all of which are expected to deliver significant future value to shareholders.
Andrew Cartledge[2]	50,567	0%	No stretch incentive was awarded reflecting the short tenure during FY26.

1. Zubin Appoo's FY26 stretch incentive opportunity has been prorated according to his tenure as CEO from 28 July 2025 to 30 June 2026.
2. Andrew Cartledge's FY26 stretch incentive opportunity has been prorated according to his tenure as Interim CEO from 1 July 2025 to 27 July 2025.

FY26 performance incentives outcome

The remuneration awarded to the Executive KMP in relation to performance during FY26 is set out in the table below, including the performance incentives resulting from the assessment of KPI outcomes described above. The table also shows the performance outcome for each Executive KMP as a percentage of target opportunity and of maximum opportunity.

	FY26 performance incentive awarded AUD	Target opportunity AUD	% of target incentive awarded for FY26	% of target incentive forgone	Maximum opportunity AUD	% of maximum incentive awarded for FY26	% of maximum incentive forgone
Maree Isaacs	286,000	286,000	100%	0%	286,000	100%	0%
Zubin Appoo[1]	907,480	648,200	100%	0%	972,300	93%	7%
Caroline Pham	322,000	230,000	100%	0%	345,000	93%	7%
Andrew Cartledge[2]	101,133	101,133	100%	0%	151,700	67%	33%

1. Zubin Appoo's FY26 target opportunity and maximum opportunity have been prorated according to his KMP tenure from 28 July 2025 to 30 June 2026.
2. Andrew Cartledge's FY26 target opportunity and maximum opportunity have been prorated according to his KMP tenure from 1 July 2025 to 27 July 2025 inclusive.

Vesting of previous performance equity incentives

Vesting of deferred equity components of Executive KMP performance incentives each year is subject to consideration by the Board. The Board determined that the relevant tranches of the FY23, FY24 and FY25 performance equity incentives for the prior years' Executive KMP would vest fully on 1 July 2026.

FY27 remuneration

The Board considers that the existing remuneration approach and framework is working effectively. As such, no substantive changes to our remuneration approach and framework are planned for FY27.

CEO remuneration

The Board's approach upon Mr Appoo's appointment as CEO was to set his remuneration conservatively, consistent with common practice for newly appointed chief executives, with the intention of moving his remuneration toward market positioning as his tenure and performance in the role were established. Since his appointment, the acquisition of e2open has more than doubled the size of the Group and materially increased its operational complexity and global footprint. The CEO has led the Company through a period of transformation, including the launch of CargoWise Value Packs and AI capabilities now in production, and driving the AI Transformation program to reduce Product & Development and Customer Service headcount, achieving an annualized run-rate savings of USD 34m, while delivering the FY26 financial and strategic outcomes set out above. Having now completed his first year in the role, the Board considered it appropriate to review his remuneration against this combination of demonstrated performance and the Company's substantially increased scale.

The Board has approved a revised remuneration package, effective 1 July 2026, comprising total fixed cash remuneration (inclusive of superannuation and a cash allowance) of AUD 933,500, remuneration equity of AUD 900,000, and a performance equity incentive opportunity of AUD 2,000,000, with the opportunity for a further 50% for exceptional achievement. This reflects an increase of 28% to total fixed remuneration and brings the CEO's total maximum remuneration opportunity to AUD 4,833,500, addressing the below-market positioning of his prior package following the Company's substantial increase in scale.

The revised package was informed by a benchmarking exercise against 23 ASX-listed companies[1] of comparable scale, complexity and revenue profile and 19 ASX-listed companies[2] with comparable market capitalization, which positioned the CEO's prior total maximum remuneration opportunity at approximately the 35th percentile of the peer group with comparable revenue and at approximately the 6th percentile of the peer group with comparable market capitalization. Consistent with the Board's approach to executive remuneration generally, this analysis was used as a reference point to inform the Board's judgement, rather than applied as a formulaic or prescriptive outcome.

The increase is weighted toward performance and long-term alignment: following the increase, over 80% of the CEO's total remuneration opportunity is delivered as share rights with deferred vesting, and over 62% of total remuneration opportunity is at risk, contingent on the achievement of financial and strategic performance measures. The Board considers this structure directly addresses the prior below-market positioning while ensuring the increase itself is substantially weighted toward future performance rather than fixed pay.

1. The Revenue peer group comprises: REA Group Ltd (REA), Xero Limited (XRO), Cochlear Limited (COH), CAR Group Limited (CAR), ASX Limited (ASX), Technology One (TNE), ALS Limited (ALQ), SEEK Limited (SEK), Challenger Limited (CGF), Breville Group Limited (BRG), Spark New Zealand Limited (SPK), Zip Co Limited (ZIP), AUB Group Limited (AUB), Chorus Limited (CNU), EVT Limited (EVT), Tabcorp Holdings Limited (TAH), Nine Entertainment Co. Holdings Limited (NEC), SRG Global Limited (SRG), Aussie Broadband Limited (ABB), Service Stream Limited (SSM), Kelsian Group Limited (KLS), Australian Finance Group Ltd (AFG) and G8 Education Limited (GEM).
2. The Market Capitalization peer group comprises: Telstra Group Limited (TLS), Aristocrat Leisure Limited (ALL), Sigma Healthcare Limited (SIG), Brambles Limited (BXB), Amcor Plc (AMC), REA Group Ltd (REA), Pro Medicus Limited (PME), News Corporation (NWS), Xero Limited (XRO), Computershare Limited (CPU), SGH Limited (SGH), Fisher & Paykel Healthcare Corporation Limited (FPH), James Hardie Industries Plc (JHX), Cochlear Limited (COH), Qantas Airways Limited (QAN), Washington H. Soul Pattinson and Co. Limited (SOL), NEXTDC Limited (NXT), Life360, Inc. (360) and Codan Limited (CDA).

Overview of Non-Executive Director remuneration

The Board sets Non-Executive Director remuneration at a level that enables the Group to attract and retain Directors with the appropriate mix of skills and experience. The remuneration of the Non-Executive Directors is determined by the Board after taking into consideration the recommendations from the PRC.

Non-Executive Directors receive a base fee inclusive of statutory superannuation contributions. Non-Executive Directors do not receive any performance-based remuneration.

Non-Executive Director fee pool and structure

The total amount of fees that can be paid to Non-Executive Directors is capped at a limit approved by shareholders. An increase to the maximum aggregate annual fee pool from AUD 1.8 million per annum to AUD 3.0 million per annum was approved by shareholders at the 2024 Annual General Meeting. This increase allows flexibility to keep pace with market movements and provides the Board with the capacity to appoint additional Non-Executive Directors to support our business objectives and long-term growth strategy.

At the end of FY25, WiseTech conducted a comprehensive review of Non-Executive Director fees. This review included benchmarking against disclosed fees for ASX-listed organizations of comparable market capitalization and revenue scale. In addition, the review considered the relatively small size of the Board, complexity of the business after global expansion, the presence at that time of the Executive Chair, and the Board's commitment to robust governance. The competitiveness of fees was also evaluated to support orderly succession planning and to enable the Company to continue to attract high-caliber Non-Executive Director candidates.

As a result of the review, effective 1 July 2025, the Chair of the Audit & Risk Committee fee increased by 20% and the Chair of the People & Remuneration Committee fee increased by 31%. Both the Board member fee and Audit & Risk Committee member fee increased by 4%. The member fee for the People & Remuneration Committee increased by 14% to align with the member fee for the Audit & Risk Committee, reflecting the increasing workload relating to people, remuneration and culture matters after WiseTech entered into another phase of the growth trajectory. Recognizing the sustained high workload for the Lead Independent Director, the Board also determined to implement a specific fee in the Board fee schedule for the Lead Independent Director role from the beginning of FY26. As all Board members serve on the Nomination Committee, consistent with market practice, no additional fees are provided for the Chair or members of this committee.

Due to the delay of the FY27 global remuneration review process, any increase to be applied to the Board and Committee fees will also be delayed until October 2026 for consistency.
The table below outlines the Board and committee fees, inclusive of superannuation, effective for FY26 and for FY27. Richard White, in his prior role as Executive Chair and in his current role as an Executive Director, does not receive Board or Committee fees.

Board fees	FY26 Fees AUD
Independent Chair	522,000
Lead Independent Director	470,000
Other Non-Executive Director	209,000

Committee fees	FY26 Fees AUD
Audit & Risk Committee – Chair	55,000
Audit & Risk Committee – member	24,000
Nomination Committee – Chair and member	-
People & Remuneration Committee – Chair	55,000
People & Remuneration Committee – member	24,000

Non-Executive Director Fee Sacrifice Share Acquisition Plan

The Non-Executive Director Fee Sacrifice Share Acquisition Plan (NED Share Plan), introduced in October 2020, provides a mechanism for the Non-Executive Directors to build their equity holding in the Company using their pre-tax Director fees. Under the NED Share Plan, Non-Executive Directors can elect to voluntarily sacrifice all, or a portion, of their pre-tax Director fees over the relevant financial year to receive a grant of share rights. Each share right is a conditional entitlement to acquire one ordinary share in the Company. The share rights are not subject to any performance conditions. Subject to a participating Non-Executive Director remaining a Director of the Company, the share rights automatically convert to shares following the release of the Company's half-year results and full-year results respectively.

If a Non-Executive Director ceases to hold office before the grant of share rights or before their share rights convert to shares, the Non-Executive Director will be paid for the fee amount that was sacrificed for the relevant participation period and which has been earned to the date of cessation subject to normal withholding taxes, unless the Board determines otherwise. All share rights granted in relation to that participation period will lapse on cessation.

The following table details the NED Share Plan participation in FY26, including the number of share rights granted and the vesting schedule. Shareholder approval under ASX Listing Rule 10.14 was obtained at the 2025 Annual General Meeting for potential grants of share rights to Sandra Hook.

		Fees sacrificed for share rights USD	Number of rights granted[1]	Fair value at grant date[2] USD	Vesting date
Sandra Hook	Tranche 1	25,369	357	23,742	26-Feb-2026
	Tranche 2	25,370	358	23,809	27-Aug-2026

1. The number of share rights granted was calculated using an allocation price based on the average closing share price for 5 days up to and including 30 June 2025.
2. Fair value at grant was determined based on AUD 101.79, the closing share price on the grant date in August 2025. The value was converted to US dollar using the WiseTech Global company-wide P&L FX rate for August 2025 (1 AUD = 0.653353 USD).

Any Non-Executive Directors participating in the NED Share Plan in FY27 will be granted share rights in October 2026 in respect of the fees they elected to sacrifice for the financial year. The number of share rights will be determined by dividing the fees sacrificed by the average closing share price for the five business days up to, and including, 30 June 2026. The share rights will convert to shares in two equal tranches, following the release of WiseTech's half-year results in February 2027 and full-year results in August 2027.

Non-Executive Director remuneration

The following table details Non-Executive Directors' remuneration for FY26 and FY25.

		Short-term		Post-employment	
		Board and Committee fees – cash USD[5]	**Fees sacrificed for share rights USD[5]**	**Superannuation USD[5]**	**Total USD[5]**
Roberto Castaneda[1]	**FY26**	**127,168**	**–**	**15,260**	**142,428**
	FY25	-	-	-	-
Christopher Charlton	**FY26**	**140,089**	**–**	**16,811**	**156,900**
	FY25	31,957	–	3,675	35,632
Michael Gregg[2]	**FY26**	**58,669**	**–**	**7,040**	**65,709**
	FY25	49,042	–	5,640	54,682
Andrew Harrison[4]	**FY26**	**320,286**	**–**	**20,103**	**340,389**
	FY25	38,741	–	4,455	43,196
Sandra Hook[1]	**FY26**	**112,835**	**50,739**	**19,376**	**182,950**
	FY25	-	-	-	-
Raelene Murphy[3]	**FY26**	**106,996**	**–**	**9,626**	**116,622**
	FY25	-	-	-	-
Total	**FY26**	**866,043**	**50,739**	**88,216**	**1,004,998**
	FY25	119,740	-	13,770	133,510

1. Roberto Castaneda and Sandra Hook were appointed on 1 July 2025.
2. Michael Gregg retired on 20 November 2025.
3. Raelene Murphy was appointed on 1 January 2026.
4. Andrew Harrison retired on 30 June 2026.
5. Remuneration for FY25 and FY26 was converted to US dollars using the WiseTech Global company-wide FX rate for each month when the fees were paid.

Trading in WiseTech securities and equity ownership

Minimum shareholding requirements

To reinforce WiseTech's objective of aligning the interests of KMP with the interests of shareholders thus reinforcing an owner's mindset, and to foster an increased focus on building long-term shareholder value, the following minimum shareholding requirements are in place for KMP:

- 100% of fixed remuneration for Executive KMP, in the form of shares or share rights, within five years of appointment to the role for which they are Executive KMP, and
- 100% of base fees for Non-Executive Directors, in the form of shares, within three years of their appointment to the Board.

Executive KMP equity ownership

The following tables provide details of WiseTech Global Limited ordinary shares and share rights (being rights to acquire ordinary shares) held directly, indirectly or beneficially by each Executive KMP and their related parties:

	Shares held on 1 July 2025[1]	Shares acquired as part of remuneration[3]	Other shares acquired[4]	Shares disposed	Shares held on 30 June 2026[2]
Richard White[5]	120,363,046	-	-	(5,084,730)	**115,278,316**
Maree Isaacs	-	-	22,375	-	**22,375**
Andrew Cartledge	65,170	-	-	-	**65,170**
Zubin Appoo	82,000	140	20,020	-	**102,160**
Caroline Pham	1,095	2,642	-	(2,100)	**1,637**

1. Or KMP effective date, if later.
2. Or KMP cessation effective date, if earlier.
3. Shares acquired from vesting or exercise of share rights granted as part of remuneration.
4. Maree Isaacs purchased 11,798 shares on market on 22 December 2025 and 10,577 shares on market on 13 April 2026. Zubin Appoo purchased 20,020 shares on market on 26 February 2026.
5. Richard White holds an indirect interest in WiseTech shares split between 95,278,316 shares held by RealWise Holdings Pty Ltd (a company 100% owned by Richard) and an interest of 20 million shares under a collar financing transaction with Macquarie Bank Limited.

	Share rights held on 1 July 2025[1]	Awarded	Vested and converted or exercised[3]	Lapsed	Share rights held on 30 June 2026[2]	Including share rights vested but not yet exercised
Richard White	-	-	-	-	**-**	-
Maree Isaacs	5,660	1,726	-	-	**7,386**	4,026
Andrew Cartledge[4]	24,485	-	-	-	**24,485**	13,439
Zubin Appoo[5]	1,900	4,529	(140)	-	**6,289**	-
Caroline Pham	18,677	2,986	(2,642)	-	**19,021**	10,656

1. Or KMP effective date, if later.
2. Or KMP cessation effective date, if earlier.
3. Depending on the terms of a grant, on vesting, share rights may automatically convert to ordinary shares, or become exercisable. The Executive KMP can choose when to convert the exercisable share rights to ordinary shares. Share rights are converted to ordinary shares at nil cost to the Executive KMP.
4. The Board determined that Andrew Cartledge ceased to be KMP effective 27 July 2025.
5. Zubin Appoo became KMP effective 28 July 2025.

Executive KMP equity ownership policy

Executive KMP are required to maintain a minimum WiseTech equity holding, including shares and share rights, equal to 100% of fixed remuneration within five years of appointment to the role for which they are Executive KMP. The status for each Executive KMP as at 30 June 2026 is provided in the following table:

	Shares held on 30 June 2026	Share rights held on 30 June 2026	Total equity held on 30 June 2026	Value of equity holding on 30 June 2026[1] AUD	Minimum equity holding guideline[2] AUD	Status
Richard White[3]	115,278,316	-	**115,278,316**	3,804,184,428	1,000,000	**Meets**
Maree Isaacs	22,375	7,386	**29,761**	982,113	567,653	**Meets**
Zubin Appoo	102,160	6,289	**108,449**	3,578,817	1,431,000	**Meets**
Caroline Pham	1,637	19,021	**20,658**	681,714	886,000	**On track**

1. Value of shareholding was calculated based on AUD 33.00, the closing share price on 30 June 2026.
2. Minimum equity holding guideline is the annualized fixed remuneration as at 30 June 2026.
3. Richard White holds an indirect interest in WiseTech shares split between 95,278,316 shares held by RealWise Holdings Pty Ltd (a company 100% owned by Richard) and an interest of 20 million shares under a collar financing transaction with Macquarie Bank Limited.

Non-Executive Director share ownership policy and equity holdings

The Board has established a policy that all Non-Executive Directors should accumulate and hold WiseTech shares equivalent to the value of their base Director's fees within three years of their appointment to the Board. The status for each Non-Executive Director as at 30 June 2026 is provided in the following table:

	Shares held on 1 July 2025[1]	Shares received on vesting of share rights	Shares issued under DRP	Other shares acquired	Shares disposed	Shares held on 30 June 2026[2]	Value of shareholding on 30 June 2026[3] AUD	Minimum shareholding guideline[4] AUD	Status
Roberto Castaneda	2,908	-	-	250	-	**3,158**	104,214	209,000	**On track**
Christopher Charlton	4,250	-	32	11,250	(750)	**14,782**	487,806	233,000	**Meets**
Michael Gregg	10,001,486	-	-	-	-	**10,001,486**	N/A	N/A	**N/A**
Andrew Harrison	11,250	-	-	1,000	-	**12,250**	404,250	257,000	**Meets**
Sandra Hook	-	357	-	38	-	**395**	13,035	288,000	**On track**
Raelene Murphy	1,500	-	-	2,054	-	**3,554**	117,282	525,000	**On track**

1. Number of shares held on 1 July 2025 or at date of appointment if later. Sandra Hook and Roberto Castaneda were appointed on 1 July 2025. Raelene Murphy was appointed on 1 January 2026.
2. Number of shares held on 30 June 2026 or number of shares held at date of resignation, if earlier. Michael Gregg retired on 20 November 2025.
3. Value of shareholding was calculated based on AUD 33.00, the closing share price on 30 June 2026.
4. Minimum shareholding guideline is the annualized Non-Executive Director fee as at 30 June 2026.

The following table provides details of WiseTech share rights (being rights to acquire ordinary shares obtained through the NED Share Plan) held directly, indirectly or beneficially by each Non-Executive Director and their related parties.

	Share rights held on 1 July 2025[1]	Awarded	Vested and converted	Lapsed	Share rights held on 30 June 2026[2]
Sandra Hook	-	715	(357)	-	**358**

1. Number of shares held on 1 July 2025 or at date of appointment if later. Raelene Murphy was appointed on 1 January 2026.
2. Number of share rights held on 30 June 2026 or number of share rights held at date of resignation, if earlier. Michael Gregg retired on 20 November 2025.
3. Sandra Hook was the only Non-Executive Director to hold share rights during FY26, as a result of her participation in the NED Share Plan.

Other disclosures

Key terms of Executive KMP employment contracts

The following table outlines the key terms of the Executive KMPs' employment contracts as at the end of FY26:

	Richard White	Maree Isaacs	Zubin Appoo	Caroline Pham
Duration of contract	10-year term from 26 February 2025, with option to extend for a further 5 years by mutual agreement	Ongoing	Ongoing	Interim
Notice period	12 months	3 months	12 months	6 months

Other statutory disclosures – Executive KMP remuneration

The following table of Executive KMP remuneration has been prepared in accordance with the Accounting Standards and the *Corporations Act 2001 (Cth)* requirements, for the period from 1 July 2025 to 30 June 2026 and the prior period:

		Short-term Benefits USD		Cash Incentive USD	Post Employment USD	Share-based Payments USD	Long-term Benefits USD	Total USD	
		Base salary	Benefits[3,4]		Superannuation	Share rights	Other[5]		Performance-related
Richard White	**FY26**	**653,169**	**–**	**–**	**20,081**	**-**	**50,253**	**723,503**	**–**
	FY25	700,803	–	–	19,545	-	(266,365)	453,983	–
Maree Isaacs	**FY26**	**303,896**	**–**	**–**	**20,094**	**166,090**	**39,698**	**529,778**	**31%**
	FY25	315,677	–	–	19,470	139,274	9,339	483,760	29%
Andrew Cartledge[2]	**FY26**	**54,450**	**45**	**–**	**4,282**	**33,937**	**5,124**	**97,838**	**27%**
	FY25	670,641	649	–	19,495	811,999	213,350	1,716,134	36%
Zubin Appoo[1]	**FY26**	**407,129**	**629**	**–**	**17,411**	**440,648**	**35,990**	**901,807**	**25%**
	FY25	–	–	–	–	–	–	–	–
Caroline Pham	**FY26**	**385,390**	**673**	**–**	**20,087**	**289,646**	**42,202**	**737,998**	**24%**
	FY25	273,866	441	–	12,462	268,748	53,094	608,611	29%
Total	**FY26**	**1,804,034**	**1,347**	**–**	**81,955**	**930,321**	**173,267**	**2,990,924**	**N/A**
	FY25	1,960,987	1,090	–	70,972	1,220,021	9,418	3,262,488	N/A

1. Zubin Appoo became a KMP effective 28 July 2025. His remuneration has been prorated to the respective KMP effective date.
2. Andrew Cartledge was KMP from 1 July 2025 to 27 July 2025 inclusive. His remuneration has been prorated to his KMP tenure.
3. FY25 short-term benefits included $649 Ways of Working allowance for Andrew Cartledge and $441 Ways of Working allowance for Caroline Pham.
4. FY26 short-term benefits included $45 Ways of Working allowance for Andrew Cartledge, $629 Ways of Working allowance for Zubin Appoo, and $673 Ways of Working allowance for Caroline Pham.
5. Other long-term benefits relate to annual leave and long service leave provision.
6. Remuneration was converted to US dollar using the WiseTech Global company-wide FX rate for each month when the fees were paid. Certain variances year-on-year are due to conversion from Australian dollars to US dollars.

Executive KMP share rights and conditions

- Share rights are rights to acquire ordinary shares at no cost to the participant.
- Subject to conditions referenced below, there are no further performance conditions after grant.
- In the event that an Executive KMP ceases employment, unvested share rights (whether related to performance incentives or remuneration equity) will typically lapse. However, in exceptional circumstances (including genuine retirement), as detailed in the Equity Incentives Plan Rules, the Board retains discretion to determine that some, or all, of the unvested share rights will not lapse on termination. No share rights under the grants below have lapsed.
- Under the Equity Incentives Plan Rules, the Board has broad malus and clawback powers, including to lapse and clawback awards where a participant acts fraudulently or dishonestly or is in material breach

of their obligations to a Group company.

- No dividends or dividend equivalents are paid on share rights.
- Shareholder approval under ASX Listing Rule 10.14 was obtained at the 2025 Annual General Meeting for the grant of share rights to Maree Isaacs for her FY25 performance incentive.
- Details of prior years' awards, including applicable service and performance conditions, are summarized in prior Remuneration Reports.

Details of share rights granted in FY26

	Grant	Share rights granted	Grant date	Fair value at grant date USD[1]	Expiry date	Face value of grant at time of award USD[2]	Vesting schedule
Maree Isaacs	FY25 Performance Incentive	1,726	21-Nov-25	42.94	21-Nov-35	120,537	Immediately on grant and 3 subsequent annual tranches commencing 1-Jul-26 Share rights become exercisable on each vesting date
Zubin Appoo[3]	FY26 Remuneration Equity	4,529	27-Aug-25	66.66	27-Aug-35	330,608	4 annual tranches commencing 1-Jul-26 Share rights become exercisable on each vesting date
Caroline Pham	FY25 Performance Incentive	1,118	27-Aug-25	66.66	27-Aug-35	78,077	Immediately on grant and 3 subsequent annual tranches commencing 1-Jul-26 Share rights become exercisable on each vesting date
	FY26 Remuneration Equity	1,832	27-Aug-25	66.66	27-Aug-35	133,732	4 annual tranches commencing 1-Jul-26 Share rights become exercisable on each vesting date
	FY26 Remuneration Equity Increase	36	02-Feb-26	37.80	02-Feb-36	2,628	4 annual tranches commencing 1-Jul-26 Share rights become exercisable on each vesting date

1. Fair values at grant date were converted to US dollars using WiseTech Global's company-wide foreign exchange rate applicable to the month of the grant date.
2. Face values of grant at time of award were converted to US dollars using WiseTech Global's company-wide foreign exchange rate applicable to the month in which the average closing share price was used to determine the number of share rights.
3. The share rights referenced in the table above are those share rights granted in FY26 to Zubin Appoo from 28 July 2025, the date Zubin Appoo became KMP.
4. No share rights were granted to Andrew Cartledge when he was KMP from 1 July 2025 to 27 July 2025 inclusive.

Details of share rights affecting current and future remuneration

Maree Isaacs

Award	Grant date	Share rights granted	Fair value at grant date USD	Fair value of grant USD	Share rights vested prior years	Vesting date in FY26	Share rights vested in FY26	% of total grant vested	Value of share rights vested USD	Unvested rights at 30 June 2026	Maximum value yet to vest[1] USD	Future vesting schedule
FY23 Performance Equity Incentives	24-Nov-23	3,071	42.48	130,450	(1,534)	01-Jul-25	(767)	75%	134,805	770	-	1 remaining tranche on 1-Jul-26
FY24 Performance Equity Incentives	22-Nov-24	2,589	82.13	212,640	(647)	01-Jul-25	(647)	50%	98,496	1,295	13,305	2 annual tranches from 1-Jul-26
FY25 Performance Equity Incentives	21-Nov-25	1,726	42.94	74,109	-	21-Nov-25	(431)	25%	18,506	1,295	15,464	3 annual tranches from 1-Jul-26

1. The maximum value of share rights yet to vest is determined based on the amount of the grant date fair value that is yet to be expensed. The minimum value of share rights yet to vest is nil since the share rights will be forfeited if the vesting conditions are not met. Values for share rights granted prior to FY25 were converted to US dollars using WiseTech Global's company-wide foreign exchange rate for June 2024. Values for share rights granted in or after FY25 were converted to US dollars using WiseTech's company-wide foreign exchange rate applicable to the month of the relevant grant date.

Zubin Appoo

Award	Grant date	Share rights granted	Fair value at grant date USD	Fair value of grant USD	Share rights vested prior years	Vesting date in FY26	Share rights vested in FY26	% of total grant vested	Value of share rights vested USD	Unvested rights at 30 June 2026	Maximum value yet to vest[2] USD	Future vesting schedule
2025 One-off Bonus	14-Jul-25	511	71.86	36,721	-	14-Jul-25	(127)	25%	9,126	384	10,440	3 annual tranches from 1-Jul-26
FY25 Remuneration Equity	14-Jul-25	55	71.86	3,952	-	14-Jul-25	(13)	24%	934	42	1,194	3 annual tranches from 1-Jul-26
FY26 Remuneration Equity	14-Jul-25	1,334	71.86	95,864	-	-	-	-	-	1,334	45,974	4 annual tranches from 1-Jul-26
FY26 Remuneration Equity Increase	27-Aug-25	4,529	66.66	301,881	-	-	-	-	-	4,529	144,669	4 annual tranches from 1-Jul-26

1. The share rights affecting current and future remuneration comprised the outstanding share rights on and from 28 July 2025, the date Zubin Appoo became KMP.
2. The maximum value of share rights yet to vest is determined based on the amount of the grant date fair value that is yet to be expensed. The minimum value of share rights yet to vest is nil since the share rights will be forfeited if the vesting conditions are not met. Values for grant in FY26 were converted to US dollars using WiseTech's company-wide foreign exchange rate applicable to the month of the relevant grant date.

Caroline Pham

Award	Grant date	Share rights granted	Fair value at grant date USD	Fair value of grant USD	Share rights vested prior years	Vesting date in FY26	Share rights vested in FY26	% of total grant vested	Value of share rights vested USD	Unvested rights at 30 June 2026	Maximum value yet to vest[1] USD	Future vesting schedule
FY22 Remuneration Equity	19-Apr-21	2,358	21.26	50,136	(1,767)	01-Jul-25	(591)	100%	123,656	-	-	-
FY23 Remuneration Equity	24-Jan-22	2,136	34.11	72,855	(1,068)	01-Jul-25	(534)	75%	98,603	534	-	1 remaining tranche on 1-Jul-26
FY22 Performance Equity Incentive	24-Aug-22	2,587	39.64	102,547	(1,938)	01-Jul-25	(649)	100%	144,707	-	-	-
FY23 Remuneration Equity Increase	24-Aug-22	243	39.64	9,632	(120)	01-Jul-25	(60)	74%	11,079	63	-	1 remaining tranche on 1-Jul-26
FY23 Remuneration Equity Increase	01-May-23	115	44.43	5,110	(56)	01-Jul-25	(28)	73%	5,170	31	-	1 remaining tranche on 1-Jul-26
FY23 Performance Equity Incentive	23-Aug-23	1,632	46.16	75,331	(816)	01-Jul-25	(408)	75%	74,739	408	-	1 remaining tranche on 1-Jul-26
FY24 Remuneration Equity	01-Nov-23	1,820	38.49	70,044	(455)	01-Jul-25	(455)	50%	60,641	910	4,378	2 annual tranches from 1-Jul-26
FY25 Remuneration Equity	15-Jul-24	1,484	64.86	96,256	-	01-Jul-25	(371)	25%	26,008	1,113	20,053	3 annual tranches from 1-Jul-26
FY24 Performance Equity Incentive	21-Aug-24	1,439	75.10	108,073	(359)	01-Jul-25	(359)	50%	54,224	721	6,797	2 annual tranches from 1-Jul-26
2025 One-off Incentive	03-Feb-25	2,175	74.49	162,022	-	01-Jul-25	(543)	25%	38,066	1,632	36,401	3 annual tranches from 1-Jul-26
FY25 Remuneration Equity Increase	03-Feb-25	328	74.49	24,434	-	01-Jul-25	(82)	25%	5,748	246	5,479	3 annual tranches from 1-Jul-26
FY25 Performance Equity Incentive	27-Aug-25	1,118	66.66	74,520	-	28-Aug-25	(279)	25%	18,188	839	15,564	3 annual tranches from 1-Jul-26
FY26 Remuneration Equity	27-Aug-25	1,832	66.66	122,112	-	-	-	-	-	1,832	58,512	4 annual tranches from 1-Jul-26
FY26 Remuneration Equity Increase	02-Feb-26	36	37.80	1,361	-	-	-	-	-	36	652	4 annual tranches from 1-Jul-26

1. The maximum value of share rights yet to vest is determined based on the amount of the grant date fair value that is yet to be expensed. The minimum value of share rights yet to vest is nil since the share rights will be forfeited if the vesting conditions are not met. Values for share rights granted prior to FY25 were converted to US dollars using WiseTech Global's company-wide foreign exchange rate for June 2024. Values for share rights granted in or after FY25 were converted to US dollars using WiseTech's company-wide foreign exchange rate applicable to the month of the relevant grant date.

Related party transactions

A related party holds positions in other companies that result in them having control or significant influence over these companies. Richard White and entities over which he has control or significant influence are related parties of the Group and transacted with the Group in prior years. The aggregate value of transactions and outstanding balances related to Richard White (Executive Director and Chief Innovation Officer) and entities over which he has control or significant influence for FY26 and the prior year were as follows:

Related party	Transactions	Transaction values for year ended 30 June		Balance outstanding as at 30 June	
		2026 $000	2025 $000	2026 $000	2025 $000
Richard White	Office lease	-	(62)	-	-
Richard White	Building purchase	-	3,500	-	-

No related party transactions were identified during the year ended 30 June 2026.

Prior to FY25, the Group leased an office owned by an entity controlled by Richard White, in Chicago, USA under a 5 year term which ended in September 2024 with an annual rent of $0.6m. The agreement was made at normal market rates and was approved by the Related Party Committee at the time, whose responsibilities have since been assumed by the Audit & Risk Committee.

In FY25, based on a valuation performed by a third party expert, the Group purchased the building for $3.5m on 9 October 2024. Office lease transaction values for the year ended 30 June 2025 include a refund of amounts previously paid to an entity controlled by Richard White to cover prepaid property taxes.

Board of Directors

Raelene Murphy

Independent Chair

Raelene joined the Board in January 2026. She was appointed Independent Chair in July 2026.

Raelene has extensive experience as a Non-Executive Director of ASX listed companies and as an Audit Committee Chair, including currently serving as Independent Non-Executive Director and Audit Committee Chair of Bega Cheese Limited (ASX:BGA), Tabcorp Holdings Limited (ASX:TAH) and Amotiv Limited (ASX: AOV). She was also previously a Director of Altium Limited (ASX:ALU) (September 2016 to November 2022), Elders Limited (ASX: ELD) (January 2021 to December 2024), and Integral Diagnostics (ASX: IDX) (October 2017 to March 2026).

In addition to her board experience, Raelene also has over 35 years' executive experience in strategic, financial and operational leadership in both industry and professional advisory. In her professional advisory career, she specialized in operational and financial restructuring including merger and acquisition integration. She was formerly a Managing Director at KordaMentha and a Partner in a national accounting firm, where she led the corporate turnaround practice. Her industry experience includes as CEO of the Delta Group and senior executive roles in the Mars Group.

Raelene is a Fellow of Chartered Accountants Australia and New Zealand and a Member of Chief Executive Women.

Roberto Castaneda

Independent Non-Executive Director

Rob joined the Board in July 2025.

Rob brings deep technology experience to the Board, with particular expertise in the areas of digital transformation, innovation and the future of AI and automation. Based in Silicon Valley, he is the Founder and CEO of ServiceRocket, a global leader in tech-enabled services headquartered in Palo Alto, California. Since founding the company in Sydney in 2001, Rob has led its expansion across Southeast Asia, the UK, the United States and Latin America, delivering consistent year-on-year growth.

Rob holds a degree in Computer Science with Honors from the University of Technology Sydney (UTS), and in 2017 received the UTS Chancellor's Award for Excellence. In 2014, he was named one of Silicon Valley's best and brightest by the Silicon Valley Business Journal, and was personally recognized by President Barack Obama for his leadership in a global entrepreneurship initiative. He currently serves on the UTS North American Advisory Board and is a former President of the Entrepreneurs' Organization San Francisco chapter.

Christopher Charlton

Independent Non-Executive Director

Chris joined the Board in March 2025.

Chris brings over 35 years' global logistics expertise across customs and international trade, with 26 years at United Parcel Service (UPS), where he held various senior management positions.

Chris's tenure at UPS culminated in his appointment as Vice President – Asia Pacific Customs Brokerage, a role he held from January 2019 until his retirement in April 2024. In this role, Chris led the customs brokerage and compliance functions across UPS' Asia Pacific region, contributing significantly to its operational excellence and regulatory adherence.

Prior to joining UPS, Chris held customs-related roles at Mayne Nickless Logistics and Michael Bowen & Associates.

Chris is a licensed Australian Customs Broker and has held many positions on logistics and trade industry organizations including the World Custom Organization (APAC Regional Private Sector Group), Australian Border Force (National Consultative Committee, New South Wales & Victoria Trade Forum Councils), Singapore Customs (Advisory Board), and the Conference of Asia Pacific Express Carriers (Executive Committee and Secretariat).

Chris holds an Australian Customs License and has an MBA from the Australian Institute of Business.

Michael Gregg

Independent Non-Executive Director

Mike joined the Board in February 2025 and retired on 20 November 2025.

Mike is a founding partner of Shearwater Capital which invests in founder-led businesses with a specific focus on high growth technology companies.

Mike was previously an independent Non-Executive Director of WiseTech Global from 2006 until 2022. Over his 17-year tenure on the Board, Mike developed an extensive understanding of WiseTech's business and its growth strategy. Previously, Mike was the managing director of the former ASX-listed Health Communication Network Limited and has held senior executive positions across the telecommunications, transport and retail sectors. He is one of the founders of Great Southern Land Conservancy and a founder and director of Mulberry Racing and GGX Software.

Mike holds a Bachelor of Science from the University of Sydney, an MBA from the Australian Graduate School of Management and is a Graduate of the Australian Institute of Company Directors.

Andrew Harrison

Independent Non-Executive Director

Andrew joined the Board in March 2025 and was Lead Independent Director until 30 April 2026. He retired from the Board on 30 June 2026.

Andrew is an experienced company director and corporate adviser. Prior to rejoining WiseTech Global, Andrew served as a Director from July 2015 and as Chair from September 2018 to 31 March 2024. He has also held executive roles and non-executive directorships with both public and private companies. He was the chief financial officer of Seven Group Holdings and group finance director of Landis+Gyr, and has been a director of ASX-listed companies Estia Health Limited (November 2014 to October 2018), IVE Group Limited (November 2015 to November 2018), Xenith IP Limited (October 2015 to September 2018) and Bapcor Limited (March 2014 to February 2021), as well as of Alesco Limited, Moorebank Intermodal Company Limited and Vend Limited.

Andrew holds a Bachelor of Economics from The University of Sydney and a Master of Business Administration from the Wharton School at the University of Pennsylvania. He is a Chartered Accountant.

Sandra Hook

Independent Non-Executive Director

Sandra joined the Board in July 2025.

Sandra is an experienced Chair and Non-Executive Director with deep expertise in governance, transformation, and growth. She brings over 30 years of executive and board leadership across media, technology, communications, and services. Her executive roles have included CEO, COO, GM and Marketing Director for divisions of leading media organizations such as News Limited, Foxtel, and Fairfax, where she steered businesses through digital disruption, M&A, and structural change. Since 2012, Sandra has served on listed, private, and government boards across sectors including SaaS, tech services, medtech, education, marketing, R&D, and internet governance.

Sandra is currently Chair of NextED Group (ASX: NXD) (since September 2021) and a Non-Executive Director at IVE Group Ltd (ASX: IGL) (since May 2016), auDA, and End Food Waste CRC. Sandra's previous directorships include MedAdvisor Ltd (ASX: MDR) (January 2016 to November 2024).

Maree Isaacs

Executive Director, Co-Founder and Head of License Management

Maree co-founded WiseTech Global with Richard White in 1994 and has been an Executive Director since 1996.

One of Australia's most successful female tech founders, Maree has more than 30 years of senior executive experience across the logistics, supply chain and technology industries. Her extensive knowledge across business and administrative operations, account management, customer service, and quality assurance has been instrumental in WiseTech's rapid growth and in driving a productivity-first approach.

Maree is Head of License Management and is also a Company Secretary at WiseTech Global. Prior to co-founding WiseTech Global, Maree worked at Real Tech Systems Integration and Clear Group.

Richard White

Co-Founder & Executive Director

Richard co-founded WiseTech in 1994 and was Chief Executive Officer and Executive Director up until October 2024. He was Executive Chair from February 2025 to July 2026. He remains an Executive Director of the Board.

Richard has more than 35 years of experience in software development, embedded systems and business management, and over 30 years of freight and logistics industry experience. Prior to founding WiseTech Global, Richard was founder and managing director of Real Tech Systems Integration (a provider of computer consulting and systems integrations services) and CEO of Clear Group (a distributor of computer-related equipment).

Richard holds a Master of Business in Information Technology Management from the University of Technology Sydney (UTS). Richard is a UTS Luminary and a Fellow of UTS.

Directors' Report

The Directors present their report together with the Consolidated financial statements of the Group, comprising WiseTech Global Limited and its controlled entities, for the financial year ended 30 June 2026 and the auditor's report thereon. Information in the Financial Report referred to in this report, including the Operating and Financial Review and the Remuneration Report, or contained in a note to the Consolidated financial statements referred to in this report, forms part of, and is to be read as part of, this report.

WiseTech Global Limited is an entity to which the Australian Securities and Investments Commission (ASIC) ASIC Corporations (Rounding in Financial/Directors' Reports) Instrument 2026/183 (ASIC Instrument 2026/183) applies. Amounts in this report have been rounded in accordance with ASIC Instrument 2026/183. This means that amounts contained in this report have been rounded to the nearest million dollars unless otherwise stated.

Directors

The names and details of the Company's Directors in office at any time during the financial year or since the end of FY26 are set out below. Directors were in office for this entire period unless stated otherwise:

Raelene Murphy	(appointed 1 January 2026)
Roberto Castaneda	(appointed 1 July 2025)
Christopher Charlton	
Michael Gregg	(retired 20 November 2025)
Andrew Harrison	(retired 30 June 2026)
Sandra Hook	(appointed 1 July 2025)
Maree Isaacs	
Richard White	

The length of service, qualifications, experience and special responsibilities of the current Directors, including details of other listed company directorships held during the last three years, are detailed on pages 42 to 44 in the section headed 'Board of Directors' of this Financial Report.

Directors' Report

Director attendance at meetings in FY26

The number of Board meetings and Board committee meetings held during the financial year and the attendance by each Director are set out below.

The table reflects the number of meetings held during the time the Director held office, or was a member of the committee, during the year. Directors also frequently attend meetings of committees of which they are not members which is not reflected in this table. During FY26, Non-Executive Directors held discussions primarily focused on the Board Review announced to the ASX on 24 October 2024. The Board Review was completed with findings announced to the market on 18 December 2025.

	Board		Audit & Risk Committee		Nomination Committee		People & Remuneration Committee	
	Held	Attended	Held	Attended	Held	Attended	Held	Attended
Raelene Murphy[1]	7	7	3	3	1	1	–	–
Roberto Castaneda	15	15	–	–	2	2	–	–
Christopher Charlton	15	15	–	–	2	2	6	6
Michael Gregg[2]	8	8	3	3	1	1	3	3
Andrew Harrison[3]	15	12	6	5	2	2	6	5
Sandra Hook	15	15	6	6	2	2	4	4
Maree Isaacs	15	15	–	–	2	2	–	–
Richard White	15	15	–	–	2	2	–	–

Company Secretaries

Maree Isaacs, Executive Director & Company Secretary

Details of Maree's qualifications and experience are disclosed on pages 42 to 44 in the section headed 'Board of Directors' of this Financial Report.

Katrina Johnson, Group Company Secretary & Head of Regulatory Affairs

BA LLB (Hons), Grad. Dip. Legal Practice, MAICD, FGIA

Katrina leads the global company secretarial, regulatory affairs, employee equity and corporate governance functions for the WiseTech Global Group. Katrina joined WiseTech Global in March 2020 as General Counsel and was appointed Group Company Secretary & Head of Regulatory Affairs on 1 September 2024.

Katrina has over 23 years of dedicated in-house legal experience in high-growth technology companies. Prior to joining WiseTech Global, Katrina spent almost 5 years at Uber, where she was hired as their first lawyer for Australia & New Zealand and was later promoted to Associate General Counsel & Head of Legal for Uber Asia Pacific. Prior to that, Katrina held legal and business leadership roles in the eBay and PayPal group of companies in Australia and the US for almost 12 years. Outside of her executive experience, Katrina has previously held non-executive directorships with ASX-listed technology companies Trade Me Group Limited and Straker Limited, and she has been a member of the Regulatory Subcommittee of the Tech Council of Australia since 2021. Among other professional memberships, Katrina is a Member of the Australian Institute of Company Directors, a Fellow of the Governance Institute of Australia, a Member of the GC100 and a Member of Chief Executive Women.

[1] Raelene Murphy joined the Board on 1 January 2026.
[2] Michael Gregg retired on 20 November 2025.
[3] Andrew Harrison retired on 30 June 2026.

Directors' Report

Review of operations

Information on the principal activities, operations and financial position of the Group and its business strategies and prospects is set out in the Operating and Financial Review on pages 1 to 13 of this Financial Report.

As permitted by sections 299(3) and 299A(3) of the Corporations Act 2001 (Cth), WiseTech has omitted some information from the Operating and Financial Review and this Directors' Report in relation to the Group's business strategies, future prospects and likely developments in operations in future financial years and the expected results of those operations. WiseTech considers that such information, if disclosed, would likely result in unreasonable prejudice (for example, because the information is premature, commercially sensitive, confidential or could give a third party a commercial advantage). The omitted information typically relates to internal budgets, forecasts and estimates, details of the business strategy and contractual pricing.

Dividends

Details of dividends paid during FY26 and the prior period are disclosed in note 6 to the Consolidated financial statements. Details of dividends determined but not paid during FY26 are disclosed in the Operating and Financial Review on pages 1 to 13 of this Financial Report.

Significant changes in the state of affairs

In addition to changes to the composition of the Board, which are disclosed in the section 'Directors' above, the Operating and Financial Review on pages 1 to 13 sets out a number of matters including the acquisition of e2open and the AI transformation that have had a significant impact on the state of affairs of the Group during the year.

Events subsequent to balance date

Other than the matters disclosed in note 29 to the Consolidated financial statements, no other matter or circumstance has arisen between the end of the financial year and the date of this Directors' Report, that, in the opinion of the Directors of the Company, has significantly affected or may significantly affect the operations of the Group, the results of those operations or the state of affairs of the Group in future financial years.

Likely developments and expected results

For further information about likely developments in the operations of the Group, refer to the Operating and Financial Review, on pages 1 to 13.

Environmental regulation and performance

We continued to monitor and manage existing and emerging risks that our business activities may pose to the environment. WiseTech is not subject to any particular or significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Directors' Report

Indemnification and insurance of Directors and other officers

WiseTech's constitution provides that every person who is, or has been, a Director or Secretary of the Company, or a subsidiary of the Company, must be indemnified by the Company to the extent permitted by law. The indemnity covers liabilities incurred by the person in or arising out of the conduct of the business of WiseTech Global or the discharge of their duties as a director or secretary.

In accordance with the Company's constitution, the Company has entered into deeds with each of the Directors, the CEO, the former Interim CEO, the Interim CFO, and the Group Company Secretary & Head of Regulatory Affairs providing indemnity, insurance and access.

During FY26, the Company paid a premium under a contract insuring certain current and former officers of the Group (including the Directors) against liability that they may incur as an officer of the Company. Disclosure of the nature of the liability covered by and the amount of the premium payable for such insurance is prohibited by the confidentiality clause under the contract of insurance.

Directors' relevant interests

The number of shares and share rights held by Directors and their related parties directly, indirectly or beneficially as at 30 June 2026 and at the date of this Financial Report are included in the Remuneration Report on pages 14 to 41 of this Financial Report.

Proceedings on behalf of the Group

No application has been made under section 237 of the Corporations Act 2001 (Cth) in respect of the Group and no proceedings have been brought or intervened in or on behalf of the Group under that section.

Remuneration Report

Information on WiseTech Global's remuneration framework and the FY26 outcomes for key management personnel are included in the Remuneration Report on pages 14 to 41 of this Financial Report.

Corporate governance

Our Corporate Governance Statement for FY25 is available from our website:

www.wisetechglobal.com/investors/corporate-governance/

Our FY26 statement is expected to be published in October 2026.

Non-audit services

During the year, KPMG, the Company's external auditor, performed certain other services in addition to the audit and review of the consolidated financial statements. Details of the amounts paid to KPMG and its network firms for audit and non-audit services are provided in note 21 to the consolidated financial statements.

The Board has considered the non-audit services provided during FY26 by the external auditor and, in accordance with written advice provided by Resolution of the Audit & Risk Committee, is satisfied that the provision of those non-audit services during FY26 by the external auditor is compatible with, and did not compromise the auditor independence requirements of the Corporations Act 2001 (*Cth*) for the following reasons:

- all non-audit services were subject to corporate governance procedures adopted by the Group and have been reviewed by the Audit & Risk Committee to ensure they do not impact the integrity and objectivity of the external auditor; and
- the non-audit services do not undermine the general principles relating to auditor independence as set out in APES 110 *Code of Ethics for Professional Accountants*, as they do not involve reviewing or auditing the auditor's work, acting in a management or decision-making capacity for the Company, acting as an advocate for the Group or jointly sharing risks and rewards.

Lead auditor's independence declaration

The lead auditor's independence declaration forms part of the Directors' report for the financial year ended 30 June 2026.

Signed in accordance with a resolution of the Directors:

Raelene Murphy
Independent Chair
26 August 2026

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

To the Directors of WiseTech Global Limited

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

i. no contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit and review; and

ii. no contraventions of any applicable code of professional conduct in relation to the audit and review.

KPMG

Cameron Slapp

Partner

Sydney

26 August 2026

Consolidated statement of profit or loss and other comprehensive income

For the year ended 30 June 2026

	Notes	2026 USD M	2025 USD M
Revenue	3	1,395.9	778.7
Cost of revenues		(315.0)	(107.7)
Gross profit		**1,080.9**	**671.0**
Product design and development		(318.8)	(185.3)
Sales and marketing		(132.7)	(51.6)
General and administration[1]		(276.0)	(142.8)
Total operating expenses		**(727.6)**	**(379.7)**
Operating profit		**353.3**	**291.3**
Finance income		6.0	3.8
Finance costs	25	(139.6)	(7.3)
Fair value gain/(loss) on contingent consideration	25	1.9	0.1
Net finance costs		**(131.7)**	**(3.5)**
Profit before income tax		**221.6**	**287.8**
Income tax expense	4	(42.9)	(87.1)
Net profit after income tax		**178.7**	**200.7**
Other comprehensive income/(loss), net of tax			
Items that may be reclassified to profit or loss			
Amount recognized in profit or loss on discontinued hedge relationship		–	1.6
Change in value of the hedging instrument recognized in reserve		11.3	(0.3)
Amount reclassified from hedge reserve to profit or loss		0.2	–
Exchange differences on translation of foreign operations		(1.1)	22.7
Reclassification of foreign currency translation reserve on disposal/closure of subsidiaries		(0.5)	(8.1)
Other comprehensive income, net of tax		**9.9**	**15.9**
Total comprehensive income, net of tax		**188.6**	**216.6**
Earnings per share			
Basic earnings per share (cents)	5	53.6	60.4
Diluted earnings per share (cents)	5	53.2	60.0

[1] For the year ended 30 June 2026, included in General and administration expenses are $67.1m of restructuring expenses (FY25: $1.7m), $11.9m of mergers and acquisitions (M&A) costs (FY25: $30.6m) and $7.2m loss on divestment of Expedient Software Pty Limited (FY25: nil).

These Consolidated financial statements should be read in conjunction with the accompanying notes.

Consolidated statement of financial position

As at 30 June 2026

	Notes	2026 USD M	2025 USD M
Assets			
Current assets			
Cash and cash equivalents	9	343.5	167.4
Trade receivables	10	198.1	94.9
Current tax receivables		8.5	4.0
Derivative financial instruments	25	6.9	0.2
Other current assets	11	116.3	53.1
Total current assets		**673.3**	**319.5**
Non-current assets			
Intangible assets	7	4,059.4	1,807.2
Property, plant and equipment	8	91.8	90.7
Deferred tax asset	4	6.6	5.5
Derivative financial instruments	25	10.9	0.1
Other non-current assets	11	28.5	10.9
Total non-current assets		**4,197.3**	**1,914.5**
Total assets		**4,870.6**	**2,234.1**
Liabilities			
Current liabilities			
Trade and other payables	12	130.5	89.9
Lease liabilities	16	13.8	7.6
Deferred revenue	13	197.2	18.9
Employee benefits	19	46.4	31.9
Current tax liabilities		37.8	16.1
Derivative financial instruments	25	1.9	1.1
Other current liabilities	14	117.8	105.3
Total current liabilities		**545.4**	**270.7**
Non-current liabilities			
Borrowings	15	2,187.4	65.0
Lease liabilities	16	38.2	38.9
Deferred revenue	13	2.5	–
Employee benefits	19	6.7	13.1
Deferred tax liabilities	4	107.5	98.5
Derivative financial instruments	25	0.1	0.2
Other non-current liabilities	14	40.3	43.8
Total non-current liabilities		**2,382.8**	**259.4**
Total liabilities		**2,928.2**	**530.1**
Net assets		**1,942.4**	**1,703.9**
Equity			
Share capital	17	1,064.2	976.5
Reserves		6.6	(6.8)
Retained earnings		871.7	734.3
Total equity		**1,942.4**	**1,703.9**

These Consolidated financial statements should be read in conjunction with the accompanying notes.

Consolidated statement of changes in equity

For the year ended 30 June 2026

	Notes	Share capital USD M	Treasury share reserve USD M	Acquisition reserve USD M	Cash flow hedge reserve USD M	Share-based payment reserve USD M	Foreign currency translation reserve USD M	Currency change reserve[1] USD M	Retained earnings USD M	Total equity USD M
As at 30 June 2024		961.4	(105.0)	(13.5)	(1.1)	95.6	(67.3)	(14.6)	612.4	1,467.9
Effect of functional currency change[1]		(57.8)	6.2	(1.8)	(0.4)	(3.9)	27.6	59.6	(29.5)	–
Balance as at 1 July 2024		**903.6**	**(98.8)**	**(15.3)**	**(1.6)**	**91.7**	**(39.7)**	**45.0**	**582.9**	**1,467.9**
Net profit for the year		–	–	–	–	–	–	–	200.7	200.7
Other comprehensive income/(loss), net of tax		–	–	–	1.3	–	21.8	(7.2)	–	15.9
Total comprehensive income, net of tax		**–**	**–**	**–**	**1.3**	**–**	**21.8**	**(7.2)**	**200.7**	**216.6**
Shares issued to employee share trust	17	62.8	(62.8)	–	–	–	–	–	–	–
Shares issued for acquisition of subsidiaries	17	9.2	–	(0.2)	–	–	–	–	–	9.0
Dividends declared and paid	6	–	–	–	–	–	–	–	(43.1)	(43.1)
Shares issued under DRP	17	0.9	–	–	–	–	–	–	–	0.9
Transaction costs, net of tax	17	(0.1)	–	–	–	–	–	–	–	(0.1)
Vesting of share rights		–	36.2	–	–	(29.6)	–	–	(6.7)	–
Equity settled share-based payment	19	–	–	–	–	48.7	–	–	–	48.7
Equity settled remuneration to Non-Executive Directors	19	–	–	–	–	–	–	–	–	–
Tax benefit from equity settled share-based payment		–	–	–	–	3.5	–	–	–	3.5
Revaluation of subsidiaries due to hyperinflationary economies		–	–	–	–	–	–	–	0.5	0.5
Total contributions and distributions		**72.9**	**(26.6)**	**(0.2)**	**–**	**22.6**	**–**	**–**	**(49.4)**	**19.3**
Balance as at 30 June 2025		**976.5**	**(125.3)**	**(15.5)**	**(0.3)**	**114.2**	**(17.9)**	**37.8**	**734.3**	**1,703.9**

[1] On 1 July 2024, equity balances as at 30 June 2024 were retranslated at the 30 June 2024 closing rate of AUD/USD 0.663. The issued share capital balance at 30 June 2024 of $961.4m has been retranslated at the 30 June 2024 closing rate to reflect the revised opening share capital balance amounting to $903.6m, with an amount of $57.8m arising from the Company's change in functional currency to USD credited to the currency change reserve in equity. The total opening equity balance remains unchanged, amounting to $1,467.9m, with an amount of $59.6m arising from the Company and other subsidiary entities' change in functional currency to USD being credited to the currency change reserve.

Consolidated statement of changes in equity (continued)

For the year ended 30 June 2026

	Notes	Share capital USD M	Treasury share reserve USD M	Acquisition reserve USD M	Cash flow hedge reserve USD M	Share-based payment reserve USD M	Foreign currency translation reserve USD M	Currency change reserve USD M	Retained earnings USD M	Total equity USD M
Balance as at 1 July 2025		**976.5**	**(125.3)**	**(15.5)**	**(0.3)**	**114.2**	**(17.9)**	**37.8**	**734.3**	**1,703.9**
Net profit for the year		–	–	–	–	–	–	–	178.7	178.7
Other comprehensive income/(loss), net of tax		–	–	–	11.5	–	(1.6)	–	–	9.9
Total comprehensive income/(loss), net of tax		**–**	**–**	**–**	**11.5**	**–**	**(1.6)**	**–**	**178.7**	**188.6**
Shares issued to employee share trust	17	84.4	(84.4)	–	–	–	–	–	–	–
Shares issued for acquisition of subsidiaries	17	2.3	–	0.1	–	17.6	–	–	–	19.9
Dividends declared and paid	6	–	–	–	–	–	–	–	(48.6)	(48.6)
Shares issued under DRP	17	1.1	–	–	–	–	–	–	–	1.1
Transaction costs, net of tax	17	(0.1)	–	–	–	–	–	–	–	(0.1)
Vesting of share rights		–	65.3	–	–	(72.0)	–	–	6.6	–
Equity settled share-based payment	19	–	–	–	–	80.3	–	–	–	80.3
Shares issued to Non-Executive Directors for fee sacrifice	19	–	–	–	–	0.1	–	–	–	0.1
Tax benefit from equity settled share-based payment		–	–	–	–	(3.3)	–	–	–	(3.3)
Revaluation of subsidiaries due to hyperinflationary economies		–	–	–	–	–	–	–	0.6	0.6
Total contributions and distributions		**87.7**	**(19.1)**	**0.1**	**–**	**22.6**	**–**	**–**	**(41.3)**	**49.9**
Balance as at 30 June 2026		**1,064.2**	**(144.4)**	**(15.4)**	**11.2**	**136.8**	**(19.5)**	**37.8**	**871.7**	**1,942.4**

These Consolidated financial statements should be read in conjunction with the accompanying notes.

Consolidated statement of cash flows

For the year ended 30 June 2026

	Notes	2026 USD M	2025 USD M
Operating activities			
Receipts from customers		1,397.9	797.8
Payments to suppliers and employees[1]		(833.8)	(361.3)
Income tax paid		(54.4)	(69.5)
Net cash flows from operating activities	22	**509.6**	**367.0**
Investing activities			
Acquisition of businesses, net of cash acquired	18	(2,118.1)	(89.9)
Payments for intangible assets	7	(142.5)	(126.5)
Purchase of property, plant and equipment, net of disposal proceeds		(10.8)	(23.0)
Proceeds from divestment		8.3	–
Interest received		6.0	2.7
Net cash flows used in investing activities		**(2,257.1)**	**(236.7)**
Financing activities			
Proceeds from borrowings		2,400.0	137.6
Repayment of borrowings		(245.0)	(126.0)
Proceeds from issue of shares		84.4	62.8
Transaction costs on issue of shares		(0.1)	(0.1)
Treasury shares acquired		(84.4)	(62.8)
Repayments of lease liabilities		(13.2)	(6.2)
Interest paid		(120.1)	(4.0)
Financing transaction costs		(46.9)	(1.4)
Dividends paid		(47.5)	(42.2)
Net cash flows generated from/(used in) financing activities		**1,927.3**	**(42.3)**
Net increase in cash and cash equivalents		179.8	88.0
Cash and cash equivalents at 1 July	9	167.4	80.7
Effect of exchange differences on cash balances		(3.8)	(1.3)
Net cash and cash equivalents at 30 June	9	**343.5**	**167.4**

[1]For the year ended 30 June 2026, $43.1m of payments related to restructuring activities (FY25: $2.3m) and $35.8m of M&A activities (FY25: $3.1m) are included in payments to suppliers and employees.

These Consolidated financial statements should be read in conjunction with the accompanying notes.

Notes to the consolidated financial statements

For the year ended 30 June 2026

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Notes to the consolidated financial statements

For the year ended 30 June 2026

1 Corporate information

WiseTech Global Limited (Company) is a company domiciled in Australia. These Consolidated financial statements comprise the Company and its controlled entities (Group) for the year ended 30 June 2026. The Company's registered office is Ground Floor, 25 Bourke Road, Alexandria, NSW 2015, Australia.

The Group is a for-profit entity and its principal business is providing software to the logistics, global trade and supply chain industries worldwide.

2 Basis of preparation

Statement of compliance

These Consolidated financial statements are general purpose financial statements, which have been prepared in accordance with the requirements of the Corporations Act 2001, Australian Accounting Standards (AAS) and other authoritative pronouncements of the Australian Accounting Standards Board (AASB). The Consolidated financial statements also comply with International Financial Reporting Standards (IFRS) and interpretations (IFRICs) adopted by the International Accounting Standards Board.

The Consolidated financial statements have been prepared on an accruals basis and are based on historical costs except for:

- Derivative financial instruments which are measured at fair value in accordance with AASB 9 *Financial Instruments*;
- Contingent and deferred consideration which are measured at fair value in accordance with AASB 13 *Fair Value Measurement*; and
- Value of assets and liabilities acquired which are measured at fair value in accordance with AASB 3 *Business Combinations.*

The Consolidated financial statements were authorized for issue by the Board of Directors on 26 August 2026.

Accounting policies

With the exception of the new accounting standards which were adopted with no material impact, the accounting policies applied in these Consolidated financial statements are the same as those applied in the Group's Consolidated financial statements as at, and for the year ended 30 June 2025.

Material accounting policies adopted in the preparation of these financial statements are presented alongside the relevant notes and have been consistently applied unless stated otherwise. Other material accounting policies which are relevant to understanding the basis of preparation of these Consolidated financial statements are included in note 29.

Going concern

The accompanying Consolidated financial statements have been prepared assuming the Group will continue as a going concern, which contemplates continuity of normal business activities and the realization of assets and the settlement of liabilities in the ordinary course of business.

2 Basis of preparation (continued)

Key accounting estimates and judgments

In preparing these Consolidated financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses, including accompanying disclosures. Changes in these judgments, estimates and assumptions could result in outcomes that require a material adjustment in future periods. Information on key accounting estimates and judgments can be found in the following notes:

Accounting judgments, estimates and assumptions	Note	Page
Income tax determination in relation to assets and liabilities	4	62
Recognition and recoverability of other intangible assets	7	67
Recoverability of goodwill	7	67
Lease terms	16	78
Fair value of assets acquired and liabilities assumed	18	82
Valuation of contingent consideration	25	92

Revenue recognition is excluded on the grounds that the policy adopted in the area is sufficiently objective.

Functional and presentational currency

These Consolidated financial statements are presented in USD which is the Company's functional currency.

Rounding of amounts

Unless otherwise expressly stated, amounts have been rounded off to the nearest whole number of millions of dollars and one place of decimals representing hundreds of thousands of dollars in accordance with ASIC Corporations Instrument 2026/183, dated 24 March 2026. Amounts shown as "-" represent zero amounts and amounts less than $50,000 which have been rounded down. There may be differences in casting the values in these Consolidated financial statements due to rounding in millions to one place of decimals.

Presentation of results

The Group has presented the expense categories within the Consolidated statement of profit or loss on a functional basis. The categories used are cost of revenues, product design and development, sales and marketing and general and administration. This presentation style provides insight into the Company's business model and enables users to consider the results of the Group compared to other major software as a service ('SaaS') providers. The methodology and the nature of costs within each category are further described below:

Cost of revenues

Cost of revenues consists of expenses directly associated with securely hosting the Group's services and providing support to customers. Costs include data center costs, personnel and related costs (including salaries, benefits, bonuses and share-based payments) directly associated with cloud infrastructure, customer consulting, implementation and support, contracted third party costs, related depreciation and amortization and allocated overheads.

Product design and development expenses

Product design and development expenses consist primarily of personnel and related costs (including salaries, benefits, bonuses and share-based payments) directly associated with the Company's product design and development employees, as well as allocated overheads. When future economic benefits from development of an intangible asset are determined probable and the development activities are capable of being reliably measured, the costs are capitalized as an intangible asset and then amortized to profit or loss over the estimated life of the asset created. Development activities comprise the design, coding and testing of a chosen alternative for new or improved software products, processes, systems and services. The amortization of those capitalized costs is included as a product design and development expense.

2 Basis of preparation (continued)

Presentation of results (continued)

Sales and marketing expenses

Sales and marketing expenses consist of personnel and related costs (including salaries, benefits, bonuses, commissions and share-based payments) directly associated with the sales and marketing team's activities to acquire new customers and grow revenue from existing customers. Other costs included are external advertising, digital platforms, marketing and promotional events, as well as allocated overheads.

General and administration expenses

General and administration expenses consist of personnel and related costs (including salaries, benefits, bonuses and share-based payments) for the Company's executive, Board of Directors, finance, legal, people and culture, mergers and acquisitions and administration employees. They also include legal, accounting and other professional services fees, insurance premiums, acquisition and integration costs, restructuring expenses, other corporate expenses and allocated overheads.

Overhead allocation

The presentation of the Consolidated statement of profit or loss and other comprehensive income by function requires certain overhead costs to be allocated to functions. These allocations require management to apply judgment. The costs associated with Group's facilities, internal information technology and non-product related depreciation and amortization are allocated to each function based on respective headcount.

3 Revenue

Disaggregation of revenue from contracts with customers

The Company has concluded that disclosing a disaggregation of revenue types amongst 'Recurring On-Demand License revenue', 'Recurring Subscription and One-Time License (OTL) maintenance revenue' and 'OTL and support services' best reflects how the nature, amount, timing and uncertainty of the Group's revenues and cash flows are affected by economic factors, and that further disaggregation is not required to achieve this objective. Revenue by geographic location is disclosed in note 23.

	2026	2025
	USD M	USD M
Revenue		
Recurring On-Demand License revenue	774.9	688.4
Recurring Subscription and One-Time License (OTL) maintenance revenue	550.6	74.2
OTL and support services	70.4	16.2
Total revenue	**1,395.9**	**778.7**

During the year, the Group completed its acquisition of e2open (Note 18). Revenue from e2open predominantly comprises recurring subscription revenue which is presented within Recurring Subscription and One-Time License (OTL) maintenance revenue, and professional services revenue which is presented within OTL and support services.

Material accounting policies

The Group applies the following five steps in recognizing revenue from contracts with customers:

1. Identify the contract or contracts with the customer;
2. Identify the performance obligations in the contract;
3. Determine the transaction price;
4. Allocate the transaction price to performance obligations based on their relative standalone selling price; and
5. Recognize revenue when, or as, performance obligations are satisfied.

3 Revenue (continued)

Revenue is recognized upon transfer of control of promised products and services to customers in the amount that reflects the consideration expected to be received in exchange. Revenue is recognized net of any taxes collected from customers, which are subsequently remitted to governmental authorities.

The Group's revenue primarily consists of license fees from customers to access or use computing software.

Revenue recognition approach

Recurring On-Demand License revenue

The majority of revenue is derived from recurring On-Demand Licenses, where customers are provided the right to access the Group's software as a service without taking possession of the software. These arrangements include the ongoing provision of standard customer support and software maintenance services.

Revenue is recognized over the contract period and is based on the utilization of the software (numbers of users and/or transactions). Customers are typically billed on a monthly basis in arrears.

Recurring Subscription and One-Time License maintenance revenue

Recurring subscription revenue is derived from subscription fees charged to customers in exchange for providing customers with access to software solutions and is recognized over time throughout the term of the contract.

Recurring OTL maintenance revenue is derived from the recurring maintenance fees charged to customers on OTL arrangements and is recognized over time during the maintenance period.

OTL and support services

OTL fee revenue is derived when the Group sells, in a one-off transaction, the perpetual right to use software. This license revenue is recognized at the point in time when access is granted to the customer and the one-off billing is raised.

Support services revenue mainly consists of fees charged for professional services in relation to extended support services, implementation and paid product enhancements delivered upon specific customer requests. Professional services contracts are typically short-term (less than 12 months) and are charged on a fixed-fee or time and material basis. Professional services revenue is recognized on a proportional performance basis and ratably over the period services are provided. Paid product enhancements revenue is recognized at the time when the requested enhancement is completed and can be accessed by customers.

Contracts with multiple performance obligations

The Group enters into contracts with its customers that can include promises to transfer multiple performance obligations. A performance obligation is a promise in a contract with a customer to transfer products or services that are distinct.

Revenue (including any discounts) is allocated between separate goods and services on a relative basis of standalone selling prices. The standalone selling prices reflects the price that would be charged for a specific product or service if it was sold separately and is calculated using standard list prices.

For On-Demand Licensing contracts and subscription contracts, there are a series of distinct goods and services, including access to software, maintenance and support provided to customers, that are treated as a single performance obligation because they are delivered in the same pattern over a period of time.

Material rights in the form of contract renewal options or incremental discounts

Contracts may involve customers having the option to obtain discounts upon renewal of existing arrangements. AASB 15 *Revenue from Contracts with Customers* considers a material right to be a separate performance obligation in a customer contract, which gives the customer an option to acquire additional goods or services at a discount or free of charge. The inclusion of these clauses may give rise to a change in the timing of revenue recognition.

The Group regularly assesses renewal options on current contracts for material rights that would need to be accounted for as separate performance obligations.

Notes to the consolidated financial statements (continued)

For the year ended 30 June 2026

3 Revenue (continued)

Costs of obtaining a customer contract

AASB 15 requires that incremental costs associated with acquiring a customer contract, such as sales commissions, be recognized as an asset and amortized over a period that corresponds with the period of benefit.

Commissions paid by the Group are predominantly in connection with the sale of software products are conditional on future performance or service by the recipient of the commission, and therefore are not incremental to obtaining the contract. Consequently, under current arrangements, the costs of obtaining a contract are expensed in the period incurred.

Principal versus agent

Where the Group has arrangements involving multiple parties to provide goods and services to customers, judgment is required to determine if the Group acts as a principal or an agent.

The Group is an agent if its role is to arrange a third party to provide the goods or service; or it is to deliver a third party's goods or service on its behalf. The Group is a principal if it has the primary responsibility for fulfilling the promised goods or service delivery; and has the discretion to establish the price for the specified goods or service.

Where the Group is acting as a principal, revenue is recognized on a gross basis in accordance with the transaction price defined in contracts with customers. Where the Group is acting as an agent, revenue is recognized at a net amount reflecting the commission or margin earned.

Contract balances

The timing of revenue recognition may differ from customer billings and cash collections which results in trade receivables, unbilled receivables (contract assets) and deferred revenue (contract liabilities) recognized on the Group's Consolidated statement of financial position.

Generally, the Group invoices customers as services are provided in accordance with the agreed-upon contract terms, either at periodic intervals (e.g., monthly or quarterly) or upon completion. At times, billing occurs after the revenue recognition, resulting in contract assets (unbilled receivables). For certain customer contracts, the Group receives advance payments before revenue is recognized, resulting in contract liabilities (deferred revenue). These balances, as well as their movements from the prior reporting period, are disclosed in notes 11 and 13 respectively.

4 Income tax

(a) Income tax expense

Income tax expense/(benefit) comprises current and deferred tax expense/(benefit) and is recognized in profit or loss, except to the extent that it relates to a business combination or items recognized directly in equity or other comprehensive income.

Income tax expense comprises:

	2026	2025
	USD M	USD M
Current tax	61.2	67.7
Deferred tax	(10.3)	19.1
Adjustment for prior years - current tax	(6.1)	1.5
Adjustment for prior years - deferred tax	(2.0)	(1.1)
Income tax expense	**42.9**	**87.1**

The prima facie tax on profit before income tax is reconciled to the income tax expense as follows:

	2026	2025
	USD M	USD M
Profit before income tax	**221.6**	**287.8**
At Australia's statutory income tax rate of 30% (2025: 30%)	66.5	86.4
Adjusted for:		
Different tax rates in overseas jurisdictions	(4.7)	(3.5)
Change in tax rate	–	(0.1)
Research and development	(5.2)	(4.7)
Net adjustment for contingent consideration on acquisitions	(2.5)	(2.8)
Non-deductible acquisition expense	–	9.2
Under provision for income tax in prior years	(8.1)	(0.3)
Other (non-assessable income) / non-deductible expenses	(3.0)	2.2
Change in recognition of deferred tax assets	(1.1)	0.6
Other	1.1	–
Income tax expense	**42.9**	**87.1**

During the year, the Group refined the categories used in the income tax reconciliation to better reflect the nature of the underlying tax impacts. Comparative amounts have been recast to conform with the current year presentation. The change has no impact on total income tax expense or profit after tax.

Material accounting policies

The Company (the head entity) and its wholly-owned Australian subsidiaries have formed an income tax consolidated group under the tax consolidation regime. Consequently, these entities are taxed as a single entity and the deferred tax assets and liabilities of these entities are offset in the consolidated financial statements

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax payable or receivable is the best estimate of the tax expected to be paid or received that reflects uncertainty related to income taxes. It is measured using tax rates for each jurisdiction enacted or substantively enacted at the reporting date. Current tax assets and liabilities are offset only if certain criteria are met.

4 Income tax (continued)

Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognized for:

- Temporary differences on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss and does not give rise to equal taxable and deductible temporary differences;
- Temporary differences related to investments in subsidiaries, associates and joint arrangements, to the extent that the Group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future; and
- Taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognized for unused tax losses, unused tax credits and deductible temporary differences to the extent that it is probable that future taxable profits will be available against which they can be used.

Future taxable profits are determined based on the reversal of relevant taxable temporary differences. If the amount of taxable temporary differences is insufficient to recognize a deferred tax asset in full, then future taxable profits, adjusted for reversal of existing temporary differences are considered, based on the business plans for the individual subsidiaries in the Group. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized. Such reductions are revised when the profitability of future taxable profit improves.

Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.

Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, using tax rates enacted or substantively enacted at the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset only if certain criteria are met.

Key accounting estimates and judgments - Income tax

The Group is subject to tax in numerous jurisdictions. Significant judgment is required in determining the related assets or provisions as there are transactions in the ordinary course of business and calculations for which the ultimate tax determination is uncertain. The Group recognizes liabilities based on estimates of whether additional tax will be due. Where the final tax outcome of these matters is different from the amount that was initially recognized, such differences will impact on the results for the year and the respective income tax and deferred tax assets or provisions in the year in which such determination is made. The Group recognizes tax assets based on forecasts of future profits against which those assets may be utilized; deferred tax assets of $76.4m (FY25: $22.4m) in relation to tax losses in subsidiaries have not been recognized.

Global minimum tax

The Organization for Economic Co-operation and Development's OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS) previously published the Pillar Two model rules to address the tax challenges arising from the digitalization of the global economy. The BEPS Pillar Two model rules seek to apply a 15% global minimum tax to individual jurisdictions across the globe.

Pillar Two legislation has been enacted in certain jurisdictions in which the Group operates, including Australia. The Group's current tax expense related to Pillar Two income taxes is immaterial for the year ended 30 June 2026. The Group continues to monitor and evaluate the future impact of Pillar Two legislative developments in the jurisdictions in which it operates.

The Group has adopted the mandatory temporary exception from deferred tax accounting for the Pillar Two global minimum top-up tax in accordance with AASB 112 *Income Taxes.*

Notes to the consolidated financial statements (continued)

For the year ended 30 June 2026

4 Income tax (continued)

(b) Movements in net deferred tax balances

	Opening balance USD M	Charged to profit or loss USD M	Charged to goodwill USD M	Exchange differences USD M	Charged to equity USD M	Other USD M	Total USD M
2025							
Software development costs	86.0	25.3	–	–	–	–	111.4
Customer relationships and brands	7.7	(0.8)	2.0	0.1	–	–	9.0
Intellectual property	5.4	(4.2)	(3.5)	–	–	–	(2.3)
Deductible goodwill	7.3	4.1	–	–	–	–	11.4
Future income tax benefits attributable to tax losses and offsets	(16.7)	(2.6)	–	–	(0.6)	–	(20.0)
Property, plant and equipment	2.4	(1.1)	–	–	–	–	1.4
Right-of-use assets	3.4	7.9	0.1	0.1	–	–	11.5
Lease liabilities	(3.3)	(8.1)	(0.1)	(0.1)	–	–	(11.6)
Provisions	(19.6)	(6.1)	(0.3)	(0.1)	–	–	(26.2)
Revenue timing	(0.6)	0.5	–	–	–	–	(0.1)
Cash flow hedge	(0.9)	–	–	–	0.5	–	(0.3)
Transaction costs	(0.2)	(0.2)	–	–	–	–	(0.4)
Employee equity compensation	8.2	3.9	–	–	(2.0)	–	10.1
Unrealized foreign exchange	(0.5)	(1.8)	–	–	–	–	(2.3)
Other	(0.7)	1.2	0.9	–	–	–	1.3
Net tax liabilities	**78.1**	**18.0**	**(0.9)**	**(0.1)**	**(2.1)**	**–**	**92.9**
Gross Deferred Tax Assets	7.4						5.5
Gross Deferred Tax Liabilities	85.5						98.5

Notes to the consolidated financial statements (continued)

For the year ended 30 June 2026

4 Income tax (continued)

(b) Movements in net deferred tax balances (continued)

	Opening balance USD M	Charged to profit or loss USD M	Charged to goodwill USD M	Exchange differences USD M	Charged to equity USD M	Other USD M	Total USD M
2026							
Software development costs	111.4	24.6	(35.6)	–	–	–	100.4
Customer relationships and brands	9.0	(8.4)	45.4	0.1	–	(1.1)	45.0
Intellectual property	(2.3)	(5.1)	103.6	(0.2)	–	(2.0)	94.0
Deductible goodwill	11.4	(19.4)	(93.5)	–	–	–	(101.5)
Future income tax benefits attributable to tax losses and offsets	(20.0)	9.4	2.8	0.1	2.5	–	(5.2)
Property, plant and equipment	1.4	5.6	(8.4)	–	–	–	(1.4)
Right-of-use assets	11.5	(1.1)	1.7	–	–	–	12.1
Lease liabilities	(11.6)	0.8	(3.0)	–	–	–	(13.8)
Provisions	(26.2)	8.7	(10.5)	–	–	–	(28.0)
Revenue timing	(0.1)	3.9	–	–	–	–	3.8
Cash flow hedge	(0.3)	0.1	–	–	4.9	–	4.7
Transaction costs	(0.4)	(23.2)	–	–	0.2	–	(23.4)
Employee equity compensation	10.1	1.2	–	–	2.0	–	13.3
Unrealized foreign exchange	(2.3)	1.3	–	–	–	–	(1.0)
Carry forward interest deductions	–	(6.9)	(0.7)	–	–	–	(7.6)
Other	1.3	(3.7)	11.8	(0.1)	0.2	–	9.5
Net tax liabilities	**92.9**	**(12.2)**	**13.6**	**(0.1)**	**9.8**	**(3.1)**	**100.9**
Gross Deferred Tax Assets	5.5						6.6
Gross Deferred Tax Liabilities	98.5						107.5

5 Earnings per share

The following reflects the income and share data used in the basic and diluted earnings per share (EPS) computations:

	2026	2025
Net profit after income tax (USD m)	178.7	200.7
Weighted average number of ordinary shares (in millions)		
Basic weighted average number of ordinary shares	333.6	332.2
Shares issuable in relation to equity-based compensation schemes	2.4	2.2
Diluted weighted average number of ordinary shares	335.9	334.4
Basic EPS (cents)	53.6	60.4
Diluted EPS (cents)	53.2	60.0

Material accounting policies

Basic EPS is calculated by dividing net profit after income tax by the weighted average number of ordinary shares outstanding during the year.

Diluted EPS is calculated by dividing net profit after income tax by the weighted average number of ordinary shares outstanding during the year plus the weighted average number of ordinary shares that would be issued on conversion of all the dilutive potential ordinary shares into ordinary shares.

6 Dividends

Dividend distributions payable to equity shareholders are included in other liabilities when the dividends have been approved prior to the reporting date. The following dividends were declared and paid by the Company during the year:

	2026	2025
	USD M	**USD M**
Dividends on ordinary shares declared and paid:		
Final dividend in respect of previous reporting period (FY25: 7.7 cents per share, FY24: 6.2 cents per share)		
- Paid in cash	24.9	20.2
- Paid via DRP	0.6	0.6
Interim dividend for the current reporting period (FY26: 6.8 cents per share, FY25: 6.7 cents per share)		
- Paid in cash	22.5	22.0
- Paid via DRP	0.5	0.4
	48.6	**43.1**

Franking credit balance		
Franking amount balance as at the end of the financial year	118.8	119.5
Final dividend on ordinary shares		
Final dividend for FY26: 8.8 cents per share (FY25: 7.7 cents per share)	29.6	25.8

After the reporting date, a final dividend of 8.8 cents per share was determined by the Board of Directors. The dividend has not been recognized as a liability and will be franked at 100%.

Notes to the consolidated financial statements (continued)

For the year ended 30 June 2026

7 Intangible assets

	Computer software	Development costs (WIP)	External software licenses	Goodwill	Intellectual property	Customer relationships	Trade names	Patents and other intangibles	Total
	USD M	USD M	USD M	USD M	USD M	USD M	USD M	USD M	USD M
At 30 June 2024									
Cost	425.9	55.7	8.1	1,104.0	110.2	56.9	30.1	1.1	1,792.0
Accumulated amortization	(140.2)	–	(6.3)	–	(36.6)	(15.8)	(7.9)	(0.4)	(207.2)
Net book value (NBV)	**285.6**	**55.7**	**1.8**	**1,104.0**	**73.6**	**41.1**	**22.2**	**0.7**	**1,584.8**
At 1 July 2024	285.6	55.7	1.8	1,104.0	73.6	41.1	22.2	0.7	1,584.8
Additions	–	145.0 [1]	0.8	–	–	–	–	0.1	145.9
Transfers/reclassifications	116.3	(116.3)	–	–	–	–	–	–	–
Acquisition via business combination[2]	–	–	–	114.2	3.6	3.4	1.8	–	123.0
Amortization	(47.8)	–	(1.5)	–	(9.3)	(4.5)	(2.5)	(0.1)	(65.7)
Disposals	–	–	–	(0.4)	–	–	–	–	(0.4)
Exchange differences	1.7	0.2	–	17.3	0.1	0.2	0.2	–	19.7
NBV at 30 June 2025	**355.8**	**84.7**	**1.1**	**1,235.1**	**67.9**	**40.2**	**21.7**	**0.7**	**1,807.2**
At 30 June 2025									
Cost	544.7	84.7	8.9	1,235.1	114.0	60.8	32.4	1.2	2,081.9
Accumulated amortization	(188.9)	–	(7.8)	–	(46.0)	(20.6)	(10.7)	(0.5)	(274.6)
NBV at 30 June 2025	**355.8**	**84.7**	**1.1**	**1,235.1**	**67.9**	**40.2**	**21.7**	**0.7**	**1,807.2**
At 1 July 2025	355.8	84.7	1.1	1,235.1	67.9	40.2	21.7	0.7	1,807.2
Additions	–	153.3 [3]	–	–	–	–	–	0.2	153.5
Transfers/reclassifications	198.8	(198.8)	–	–	–	–	–	–	–
Acquisition via business combination[4]	–	–	–	1,432.0	458.3	367.6	24.6	1.4	2,283.9
Assets classified as held for sale	–	–	–	(9.1)	(5.8)	(7.3)	–	–	(22.3)
Amortization	(63.2)	–	(0.8)	–	(58.0)	(37.9)	(7.1)	(0.3)	(167.3)
Disposals	–	–	–	–	–	–	–	–	–
Exchange differences	(2.0)	–	–	6.2	0.1	0.1	–	–	4.4
NBV at 30 June 2026	**489.4**	**39.2**	**0.3**	**2,664.2**	**462.5**	**362.7**	**39.2**	**2.0**	**4,059.4**
At 30 June 2026									
Cost	741.1	39.2	8.9	2,664.2	570.2	421.2	56.9	2.8	4,504.6
Accumulated amortization	(251.8)	–	(8.6)	–	(107.7)	(58.6)	(17.7)	(0.8)	(445.1)
NBV at 30 June 2026	**489.4**	**39.2**	**0.3**	**2,664.2**	**462.5**	**362.7**	**39.2**	**2.0**	**4,059.4**

[1] FY25 includes $2.5m of accrued expenses, $2.8m of depreciation charges on right-of-use (ROU) assets and $0.4m of interest costs.
[2] Includes recognition of intangible assets resulting from business combinations in FY25 and finalization of acquisition accounting completed in FY25 for prior year.
[3] FY26 includes $1.6m of accrued expenses, $3.1m of depreciation charges on right-of-use (ROU) assets and $0.8m of interest costs.
[4] Includes recognition of intangible assets resulting from business combinations in the current period and finalization of acquisition accounting completed in current period for prior year. Refer note 18 for further details.

7 Intangible assets (continued)

Material accounting policies

Intangible assets	Useful life	Amortization method	Recognition and measurement
Computer software	5 to 10 years	Straight-line	Computer software comprises the historical cost of development activities for products transferred from development costs (WIP) when projects/ products are considered ready for intended use and the historical cost of acquired software. Computer software is carried at historical cost less accumulated amortization and impairment losses.
Development costs (WIP)	Not applicable	Not amortized	Development costs are costs incurred on internal software development projects. Development costs are only capitalized when they relate to the creation of an asset that can be used or sold to generate benefits and can be reliably measured.
External software licenses	1 to 5 years	Straight-line	External software licenses are carried at historical cost or fair value at the date of acquisition less accumulated amortization and impairment losses.
Goodwill	Indefinite	Not amortized	Goodwill acquired in a business combination is measured at cost and subsequently at cost less any impairment losses. The cost represents the excess of the cost of a business combination over the fair value of the identifiable assets and liabilities acquired.
Intellectual property	Up to 13 years	Straight-line	Intellectual property assets are carried at historical cost less accumulated amortization and impairment losses.
Customer relationships	Up to 17 years	Straight-line	Customer relationships are carried at historical cost less accumulated amortization and impairment losses.
Trade names	Up to 20 years	Straight-line	Trade names are carried at historical cost less accumulated amortization and impairment losses.
Patents and other intangibles	10 years	Straight-line	Patents and other intangibles are carried at historical cost less accumulated amortization and impairment losses.

Subsequent expenditure

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill, is recognized in profit or loss as incurred.

Key accounting estimates and judgments - Recoverability of other finite life intangible assets

Other intangible assets with finite life are reviewed at each reporting period to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any). The recoverable amount is the higher of fair value less costs of disposal and value in use.

If an impairment occurs, a loss is recognized in profit or loss for the amount by which an asset's carrying amount exceeds its recoverable amount. When it is not possible to estimate the recoverable amount of an individual asset, the Group estimates the recoverable amount of the cash-generating unit (CGU) to which the asset belongs.

7 Intangible assets (continued)

Key accounting estimates and judgments - Measurement of other finite life intangible assets

Management has made judgments in respect of intangible assets when assessing whether an internal project in the development phase meets the criteria to be capitalized, and on measuring the costs and economic life attributed to such projects. On acquisition, specific intangible assets are identified and amortized over their estimated useful lives. The capitalization of these assets and the related amortization charges are based on judgments about their value and economic life.

Management also makes judgments and assumptions when assessing the economic life of intangible assets and the pattern of consumption of the economic benefits embodied in the assets. Amortization methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate. The economic lives for internal projects, which includes internal use software and internally generated software, are up to 10 years.

Impairment testing of goodwill

The carrying amount of goodwill is tested for impairment annually and whenever there is an indicator that the asset may be impaired. If an asset is deemed to be impaired, it is written down to its recoverable amount.

For the purposes of impairment testing, goodwill is allocated to each group of CGUs that is expected to benefit from the synergies of the business combination. A CGU is the smallest identifiable group of assets that generate cash inflows that are largely independent of the cash inflows from other assets or group of assets.

Key accounting estimates and judgments - Impairment testing of goodwill

Determining whether goodwill is impaired requires judgment to allocate goodwill to a CGU or group of CGUs and judgment and assumptions to estimate the fair value of a group of CGUs. Acquisitions are made with the intention of delivering benefits of revenue growth and synergies, with goodwill allocated accordingly. The Group has identified two CGUs, which is consistent with the Group being assessed and managed as two operating segments post the acquisition of e2open, and for the purpose of impairment testing goodwill has been allocated to the CGUs as follows:

	Goodwill
	USD M
WTG ex. e2open	1,244.7
e2open	1,419.5
Total	**2,664.2**

The valuation model, being fair value less costs of disposal, which is used to estimate the recoverable amount of the group of CGUs, requires an estimate of the future cash flows expected to arise from the group of CGUs, including those that a market participant would make where relevant, and a suitable discount rate in order to calculate net present value. Fair value less costs of disposal measurement is categorized as a Level 3 fair value based on the inputs to the valuation technique used. This valuation model reflects the availability of reliable market-based evidence, which management considers to provide a more appropriate estimate of recoverable amount than a value-in-use model.

During the year, $9.1m of Goodwill was allocated to Expedient Software Pty Ltd and disposed as part of that divestment, refer to note 24 for details of disposal of held for sale asset.

Key assumptions in the Group's discounted cash flow model as at 30 June 2026

A discounted cash flow model has been used to value the Group's CGUs incorporating financial plans approved by the Board for year ending 30 June 2027 and management projections for years ending 30 June 2028 to 30 June 2031. These include projected revenues, gross margins and expenses and have been determined with reference to historical Group experience, industry data and a market participant's expectation for the future.

The discount rate used for modelling was a post-tax measure based on equity market risk premium and risk-free rate using the current capital structure of the Group. The terminal value growth rate was determined based on management's estimate of the long-term anticipated growth rate, consistent with assumptions that a market participant would make. The discount rate and terminal value rates were also benchmarked against industry data.

7 Intangible assets (continued)

	2026	
	WTG ex. e2open	e2open
Post-tax discount rate per annum	10.0 %	10.0 %
Terminal value growth rate	2.5 %	2.5 %

	2025
	Group
Post-tax discount rate per annum	10.0 %
Terminal value growth rate	2.5 %

Sensitivity analysis

Management has performed sensitivity analysis and assessed reasonably possible changes for key assumptions and has not identified any instances that could cause the carrying amount of the group of CGUs, over which goodwill is monitored, to exceed its recoverable amount.

8 Property, plant and equipment

	Land and buildings	Plant and equipment	Leasehold improvements	Right-of-use assets	Total
	USD M	USD M	USD M	USD M	USD M
At 30 June 2024					
Cost	–	100.5	9.4	41.5	151.4
Accumulated depreciation	–	(62.7)	(7.1)	(25.5)	(95.3)
NBV at 30 June 2024	**–**	**37.8**	**2.2**	**16.0**	**56.1**
At 1 July 2024	–	37.8	2.2	16.0	56.1
Additions[1]	3.6	18.9	0.2	34.3	57.1
Acquisition via business combination	–	0.5	–	0.2	0.7
Remeasurement	–	–	–	3.5	3.5
Depreciation	–	(16.1)	(1.0)	(10.2)	(27.3)
Exchange differences	–	1.1	–	0.6	1.7
Disposals	–	(0.5)	(0.5)	–	(1.0)
NBV at 30 June 2025	**3.6**	**41.7**	**0.9**	**44.4**	**90.7**
At 30 June 2025					
Cost	3.6	119.0	7.7	66.4	196.7
Accumulated depreciation	–	(77.3)	(6.7)	(22.0)	(106.0)
NBV at 30 June 2025	**3.6**	**41.7**	**0.9**	**44.4**	**90.7**
At 1 July 2025	3.6	41.7	0.9	44.4	90.7
Additions	0.1	12.0	0.2	2.1	14.4
Acquisition via business combination	–	9.5	1.2	16.4	27.0
Remeasurement	–	–	–	1.5	1.5
Transfers	0.6	–	(0.6)	–	–
Assets classified as held for sale	–	–	–	–	–
Depreciation	(0.2)	(21.6)	(0.6)	(18.6)	(40.9)
Exchange differences	–	(0.2)	–	(0.5)	(0.7)
Disposals	–	(0.1)	(0.1)	–	(0.2)
NBV at 30 June 2026	**4.1**	**41.3**	**1.0**	**45.4**	**91.8**
At 30 June 2026					
Cost	4.3	130.7	7.7	79.3	222.1
Accumulated depreciation	(0.2)	(89.4)	(6.8)	(34.0)	(130.3)
NBV at 30 June 2026	**4.1**	**41.3**	**1.0**	**45.4**	**91.8**

[1] During FY25, additions to right-of-use assets includes the lease of the Group's office at 25 Bourke Road, Alexandria, NSW 2015, Australia.

Material accounting policies

Refer to note 16 for the accounting policy for right-of-use assets.

Land and buildings are separable assets and are accounted for separately, even when they are acquired together. Land has an unlimited useful life and therefore is not depreciated. Buildings have a limited useful life and therefore are depreciable assets. An increase in the value of the land on which a building stands does not affect the determination of the depreciable amount of the building.

Buildings, plant and equipment and leasehold improvements are carried at cost less any accumulated depreciation and impairment losses, where applicable.

8 Property, plant and equipment (continued)

Any gain or loss on disposal of an item of property, plant and equipment is recognized in the Consolidated statement of profit or loss.

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

Depreciation

Items of property, plant and equipment are depreciated on a straight-line basis calculated using the cost of the item less its estimated residual values over its estimated useful life.

The assets' depreciation methods, residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. The annual depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Term
Land	Not depreciated
Buildings	50 years
Plant and equipment	2 to 20 years
Leasehold improvements	Term of lease[1]
Right-of-use assets	Term of lease[1]

[1]Lease terms range between 1-10 years

9 Cash and cash equivalents

	2026	2025
	USD M	USD M
Cash at bank and on hand	**343.5**	**167.4**

The effective interest rate on cash and cash equivalents was 1.75% per annum (FY25: 2.41% per annum).

In addition, the Group holds $28.9m (FY25: $18.3m) of funds collected on behalf of customers at the reporting date, to pay on pre-set dates or on demand. This cash is restricted and not available for use in the Group's ordinary business operations, and is included in other current assets (refer to note 11), with an off-setting liability included in other current liabilities (refer to note 14). These activities have no impact on the Consolidated statement of cash flow.

Material accounting policies

Cash comprises cash on hand and on-demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

10 Trade receivables

	2026	2025
	USD M	USD M
Trade receivables	207.9	97.3
Provision for impairment of trade receivables	(9.8)	(2.5)
	198.1	**94.9**

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The movements in the provision for impairment of trade receivables during the year were as follows:

	2026	2025
	USD M	USD M
Opening balance	2.5	3.7
Acquisition via business combination	6.4	–
Impairment loss recognized	6.5	2.6
Impairment loss subsequently recovered	–	(1.3)
Amount written off	(5.6)	(2.4)
Exchange differences	–	(0.2)
Closing balance	**9.8**	**2.5**

Trade receivables that were considered recoverable as at 30 June were as follows:

	2026	2025
	USD M	USD M
Not past due	166.8	86.1
Past due 0 - 30 days	12.6	5.1
Past due 31 - 60 days	5.5	1.3
Past due more than 60 days	13.3	2.3
	198.1	**94.9**

Material accounting policies

Trade receivables include amounts due from customers for services performed in the ordinary course of business. Trade receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets.

Trade receivables are initially recognized at fair value. A specific provision for impairment of trade receivables is established when there is objective evidence that the Group will not be able to collect all amounts due according to the original terms. An expected credit loss provision is recognized in respect of all other receivables.

The Group does not hold any collateral as security over any trade receivable balances.

Expected credit losses (ECL)

The Group recognizes loss allowances for ECL on trade receivables.

When estimating ECL, the Group considers reasonable and supportable information that is relevant and available. This includes qualitative and quantitative information and analysis, based on the Group’s historical experience and informed credit assessment.

The Group assumes that credit risk on an individual trade receivable has increased if it is more than 30 days past due. The Group considers a trade receivable to be in default when the debtor is unlikely to pay its credit obligations to the Group in full, without recourse by the Group to actions such as realizing security (if any is held).

10 Trade receivables (continued)

Measurement of ECL

ECL are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the customer contract and the cash flows that the Group expects to receive).

Presentation of allowance for ECL in the Consolidated statement of financial position

Loss allowances for trade receivables are deducted from the gross carrying amount of trade receivables.

Write-off

The gross carrying amount of a trade receivable is written off when the Group has no reasonable expectations of recovering the balance in its entirety or a portion thereof. For customers, the Group individually makes an assessment with respect to the timing and amount of write-off based on whether there is a reasonable expectation of recovery. The Group expects no significant recovery from the amount written off. However, trade receivables that are written off could still be subject to enforcement activities in order to comply with the Group's procedures for recovery of amounts due.

11 Other assets

	2026	2025
	USD M	USD M
Current		
Funds collected on behalf of customers[1]	28.9	18.3
Prepayments	48.9	24.3
Withholding taxes	9.6	4.4
Unbilled receivables	17.0	1.3
Deposits	1.1	0.9
Indirect tax receivables	3.5	1.0
Contract assets	1.5	0.5
Other	5.7	2.3
	116.3	**53.1**
Non-current		
Prepayments	7.8	7.4
Contract assets	14.5	1.5
Deposits	2.4	0.8
Other	3.8	1.1
	28.5	**10.9**

[1]Funds collected on behalf of customers represents funds to pay on pre-set dates or on demand. Refer to note 9 and note 14.

Movements in unbilled receivables:

	2026	2025
	USD M	USD M
Opening balance	1.3	1.3
Acquisition via business combination	19.2	0.1
Accrued revenue recognized	24.2	3.9
Subsequently invoiced and transferred to trade receivables	(27.5)	(4.0)
Assets classified as held for sale	(0.1)	–
Exchange differences	(0.2)	–
Closing balance	**17.0**	**1.3**

11 Other assets (continued)

Material accounting policies

Unbilled receivables represent the revenue recognized to date but not yet invoiced to customers due to the timing of the accounting invoicing cycle.

12 Trade and other payables

	2026	2025
	USD M	USD M
Trade payables	58.7	23.8
Other payables and accrued expenses	71.8	66.0
	130.5	**89.9**

All amounts are short term and the carrying values are considered to be a reasonable approximation of fair value.

Material accounting policies

Trade and other payables represent the liabilities for goods and services received by the entity that remain unpaid at the end of the reporting period.

13 Deferred revenue

Deferred revenue	2026	2025
	USD M	USD M
Current	197.2	18.9
Non-current	2.5	–
	199.7	**18.9**

Material accounting policies

Deferred revenue reflects the value of advance payments made by customers who have been invoiced for services that will be provided in the future. Revenue allocated to remaining performance obligations represents the transaction price allocated to those obligations that are yet to be satisfied.

Movements in deferred revenue:

	2026	2025
	USD M	USD M
Opening balance	18.9	21.4
Acquisition via business combination	180.5	0.3
Liabilities classified as held for sale	(1.3)	–
Revenue recognized in current year	(585.2)	(57.4)
Advanced payments received	585.6	54.6
Exchange differences	1.2	–
	199.7	**18.9**

At 30 June 2026, $654.4m (2025: nil) of revenue is expected to be recognized from remaining performance obligations up to the next 5 years.

14 Other liabilities

	30 Jun 2026	30 Jun 2025
	USD M	USD M
Current		
Liabilities related to funds collected on behalf of customers[1]	28.9	18.3
Customer deposits[2]	44.5	43.7
Contingent consideration[3]	18.4	21.3
Deferred consideration[4]	0.3	0.8
Indirect taxes payable[5]	8.0	7.4
Customer payables	0.6	0.5
Other current liabilities	17.2	13.3
	117.8	**105.3**
Non-Current		
Contingent consideration[3]	28.1	33.3
Other non-current liabilities	12.2	10.5
	40.3	**43.8**
	158.1	**149.1**

[1] Liabilities related to funds collected on behalf of customers represents amounts payable on pre-set dates or on demand. Refer to note 9 and note 11.

[2] Customer deposits represents amounts paid in advance by customers to prepay for services in exchange for price discounts.

[3] See note 25 for accounting policy and measurement of contingent consideration.

[4] Deferred consideration represents the amount payable on acquisition which is time-based and not contingent on any performance conditions.

[5] Indirect taxes payable represents indirect tax liabilities in Australian and overseas jurisdictions, which are likely to be finalized and settled in future periods.

15 Borrowings

(i) $3 billion syndicated bank debt facility and AUD 500m bilateral bank debt facility

In May 2025, the Group entered into a new $3,000.0m fully committed senior unsecured syndicated debt facility agreement ("SFA (2025)") to fund the acquisition of e2open, refinance the Group's existing AUD 500.0m bilateral revolving bank debt facilities ("BFA (2023)"), and provide additional working capital and liquidity.

The key terms of the syndicated debt facility, together with the facility limits, drawn amounts, capitalized borrowing costs, net carrying values and undrawn commitments by tranche, are summarized below.

As at 30 June 2026:

Tranche	Term	Maturity	Facility Limit (USD M)	Drawn Amount (USD M)	Capitalized Borrowing Cost (USD M)	Net Carrying Value (USD M)	Undrawn Amount (USD M)
SFA (2025) - Tranche A Term Loan	2 years	30-07-2027	572.5	572.5	3.1	569.4	–
SFA (2025) - Tranche B Revolving Credit Facility	3 years	30-07-2028	875.0	95.0	7.8	87.2	780.0
SFA (2025) - Tranche C Term Loan	4 years	30-07-2029	810.0	810.0	10.0	800.0	–
SFA (2025) - Tranche D Term Loan	5 years	30-07-2030	742.5	742.5	11.7	730.8	–
Total as at 30 June 2026[1]			**3,000.0**	**2,220.0**	**32.6**	**2,187.4**	**780.0**

[1]At 30 June 2026, the Group had total debt facilities of $3,005.0m, including the above $3,000.0m unsecured syndicated bank debt facility of which $2,220.0m was drawn as bank loans, and $5.0m unsecured bilateral bank debt facility of which $0.3m was utilized for bank guarantees (see Note 15(ii) below for further details).

15 Borrowings (continued)

As at 30 June 2025:

Tranche	Term	Maturity	Facility Limit (USD M)	Drawn Amount (USD M)	Capitalized Borrowing Cost (USD M)	Net Carrying Value (USD M)	Undrawn Amount (USD M)
SFA (2025) - Tranche A Term Loan	2 years	30-07-2027	572.5	–	–	–	572.5
SFA (2025) - Tranche B Revolving Credit Facility	3 years	30-07-2028	875.0	–	–	–	875.0
SFA (2025) - Tranche C Term Loan	4 years	30-07-2029	810.0	–	–	–	810.0
SFA (2025) - Tranche D Term Loan	5 years	30-07-2030	742.5	–	–	–	742.5
BFA (2023) - Revolving Credit Facilities	5 years	06-10-2028	327.3	65.0	2.4	62.6	262.3
Total as at 30 June 2025[1]			**3,327.3**	**65.0**	**2.4**	**62.6**	**3,262.3**

[1]At 30 June 2025, the Group had total debt facilities of $3,327.3m, including the above $3,000.0m unsecured syndicated bank debt facility fully undrawn and AUD 500.0m unsecured bilateral bank debt facilities (equivalent to $327.3m) of which $65.0m was drawn as bank loans and $0.3m was utilized as guarantees. The AUD 500.0m bilateral facilities were fully cancelled and refinanced in July 2025.

All tranches of SFA (2025) are denominated in USD, with Tranche B also available in AUD, EUR, and GBP.

Each tranche bears floating interest, calculated as Secured Overnight Financing Rate (or other applicable screen rate for non-USD currencies) plus a margin, payable at the end of each selected interest period. Term loans (Tranches A, C, and D) are repayable in full at their respective maturities, while the revolving credit facility (Tranche B) allows for multiple drawdowns and repayments over the three year availability period.

As at 30 June 2026, $2,220.0m of this facility was drawn as bank loans. Total capitalized borrowing costs incurred amounted to $43.3m, of which $32.6m remained unamortized at 30 June 2026.

The facility is governed by the amended Common Terms Deed Poll and Guarantee Deed Poll.

Under the amended Common Terms Deed Poll, the Group is required to comply with the following financial covenants at the end of each financial year and half-year:

- the Interest Cover Ratio (adjusted EBITDA to net interest expense) is not less than 3.00:1.00, and
- the Leverage Ratio (net debt to adjusted EBITDA) is not greater than:
  - 4.0x to and including 30 June 2026;
  - 3.5x from 1 July 2026 to and including 30 June 2027; and
  - 3.0x from 1 July 2027 and thereafter

As at 30 June 2026, the Group complied with the financial covenants, with the interest cover ratio being positive 5.3x (FY25: positive 158.2x) and leverage ratio was positive 2.7x (FY25: negative 0.2x). There are no indications that the Group would have difficulties complying with the covenants when they will be tested as at 31 December 2026 and 30 June 2027.

During the period, the Group entered into interest rate swaps to hedge the variability in cash flows arising from floating interest rates. As at 30 June 2026, the total notional principal amount hedged was $1,275.0m.

(ii) $5.0m bilateral bank debt facility

In July 2025, the Group entered into a new $5.0m three-year unsecured bilateral facility to accommodate the $0.3m bank guarantees that had been issued under the Group's previous AUD 500.0m bilateral debt facilities which were fully repaid and cancelled in July 2025. The new facility also provides capacity to support the issuance of future bank guarantees and other contingent instruments. As at 30 June 2026, $0.3m of this facility was utilized for bank guarantees.

15 Borrowings (continued)

This facility is structured as a multi-currency revolving credit facility and is intended to be used solely for the issuance of contingent instruments. It does not permit cash drawings unless otherwise agreed in writing between the parties.

This facility is governed by the existing Common Terms Deed Poll and Guarantee Deed Poll (as amended), consistent with the Group's syndicated facility and the previous bilateral arrangements. While there are no financial covenants specific to this facility, the Group remains subject to the group-wide financial covenants set out in the Common Terms Deed Poll.

16 Lease liabilities

Lease liabilities	**30 Jun 2026**	**30 Jun 2025**
	USD M	**USD M**
Current	13.8	7.6
Non-current	38.2	38.9
	52.0	**46.5**

(i) Definition of lease

The Group assesses whether a contract is, or contains, a lease based on the definition of a lease under AASB 16 *Leases*. A contract is, or contains, a lease if the contract conveys a right to control the use of an identified asset for a period of time in exchange for consideration.

(ii) As a lessee

The Group leases properties, motor vehicles and office equipment. The Group recognizes right-of-use assets and lease liabilities for most leases under AASB 16.

However, the Group has elected not to recognize right-of-use assets and lease liabilities for leases of low-value assets (e.g. office equipment) and leases with lease terms of less than 12 months. The Group recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

The Group presents right-of-use assets in property, plant and equipment (refer to note 8).

The Group presents lease liabilities separately on the face of the Consolidated statement of financial position.

The Group recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Group's incremental borrowing rate. Generally, the Group uses its incremental borrowing rate as the discount rate.

The Group determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and the type of asset leased.

16 Lease liabilities (continued)

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments, including in substance fixed payments;
- Variable lease payments that depend on an index variation, initially measured using the index or value as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that the Group is reasonably certain to exercise, lease payments in an optional renewal period of the Group is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Group is reasonably certain not to terminate early.

The lease liability is subsequently increased by the interest cost on the lease liability and decreased by lease payments made. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, a change in the estimate of the amount expected to be payable under a residual value guarantee, or as appropriate, changes in the assessment of whether a purchase or extension option is reasonably certain to be exercised or a termination option is reasonably certain not to be exercised.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the right-of-use asset carrying amount, or is recorded in profit or loss if the right-of-use asset carrying amount has been reduced to nil.

Key accounting estimates and judgments - Lease term

The Group has applied judgment to determine the lease term for some lease contracts in which it is a lessee that include renewal options. The assessment of whether the Group is reasonably certain to exercise such options impacts the lease term, which affects the amount of lease liabilities and right-of-use assets recognized.

The Group assesses at the lease commencement date whether it is reasonably certain to exercise an extension option. The Group reassesses whether it is reasonably certain to exercise an option if there is a significant event or significant changes in circumstances within its control. The Group has estimated that potential future lease payments, should it exercise available extension options, would result in an increase in lease liabilities of $35.0m (FY25: $21.8m).

Impacts for the year

The movements in lease liability balances are described below:

Lease liabilities	**30 Jun 2026**	**30 Jun 2025**
	USD M	**USD M**
Opening balance	46.5	16.2
Additions[1]	3.7	37.7
Additions through business combinations	16.4	0.2
Payments	(18.6)	(10.1)
Unwinding interest on lease liabilities	3.1	1.1
Exchange differences	0.9	1.4
Closing balance	**52.0**	**46.5**

[1]Additions to lease liabilities also includes remeasurement and modification of existing leases. During FY25, additions to lease liabilities includes the lease of the Group's registered office at 25 Bourke Road, Alexandria, NSW 2015, Australia.

17 Share capital and reserves

Ordinary shares issued and fully paid	**Shares (thousands)**	**USD M**
At 30 June 2024	333,447	961.4
Effect of functional currency change[1]	–	(57.8)
At 1 July 2024	333,447	903.6
Shares issued for acquisition of subsidiaries	162	9.2
Shares issued to employee share trust	1,000	62.8
Shares issued under DRP	13	0.9
Shares issued to Non-Executive Directors for fee sacrifice	1	–
Transaction costs, net of tax	–	(0.1)
At 30 June 2025	**334,623**	**976.5**
At 1 July 2025	**334,623**	**976.5**
Shares issued for acquisition of subsidiaries	60	2.3
Shares issued to employee share trust	1,400	84.4
Shares issued under DRP	26	1.1
Shares issued to Non-Executive Directors for fee sacrifice	–	–
Transaction costs, net of tax	–	(0.1)
At 30 June 2026	**336,109**	**1,064.2**

[1] Refer to footnote 1 in the Statement of changes in equity.

Ordinary shares participate in dividends and the proceeds on winding-up of the Company in proportion to the number of shares held. At shareholders' meetings, each ordinary share is entitled to one vote when a poll is called; otherwise, each shareholder has one vote on a show of hands.

The Company does not have a par value in respect of its issued shares.

Nature and purpose of reserves

(i) Treasury share reserve

The reserve for the Company's treasury shares comprises the cost of the Company's shares held by the WiseTech Global Limited Employee Share Trust. At 30 June 2026, the Trust held 2,831,793 shares of the Company (FY25: 2,856,518 shares).

(ii) Acquisition reserve

The acquisition reserve comprises the cumulative consideration paid to acquire non-controlling interests in excess of the fair value of the net assets when attaining control, in addition to the difference between the share price at the time of the agreement to issue shares and the share price on the date of issue when the Company's shares are issued under acquisition agreements.

(iii) Cash flow hedge reserve

The cash flow hedge reserve comprises the effective portion of the cumulative net change in the fair value of cash flow hedging instruments.

(iv) Share-based payment reserve

The share-based payment reserve represents the value of unvested and unissued share rights as part of the share-based payment scheme.

(v) Foreign currency translation reserve

The foreign currency translation reserve comprises all foreign currency differences arising from the translation of subsidiaries not denominated in USD as the presentational currency of the Group.

17 Share capital and reserves (continued)

(vi) Currency change reserve

Cumulative effects from retranslation have been recognized in the currency change reserve, alongside the effects from changing the functional currency of the Company and other subsidiary entities in the Group.

Capital management

Management controls the capital of the Group in order to maintain a sustainable debt to equity ratio, generate long-term shareholder value and ensure that the Group can fund its operations and continue as a going concern. The Group's capital and debt include ordinary share capital and financial liabilities, supported by financial assets.

Management effectively manages the Group's capital by assessing the Group's financial risks and adjusting its capital structure in response to changes in these risks and in the market. These responses include the management of debt levels, distributions to shareholders and share issues.

During the year, the Group issued $2.3m (FY25: $9.2m) in shares to pay for obligations under acquisition agreements. At 30 June 2026 the Group had total debt facilities of $3,005.0m (FY25: $3,327.3m). Of these facilities, $784.7m was available (FY25: $262.0m) and $2,220.3m was drawn as bank loans and guarantees (FY25: $65.3m).

Further details on the Group covenants, refinancing and terms of the new facility are provided in note 15 *Borrowings*.

18 Business combinations

Acquisitions in 2026

During the year ended 30 June 2026, the Group completed the following acquisitions:

Business acquired	Date of acquisition	Description and rationale of acquisition
E2open – E2open Parent Holdings Inc[1]	4 August 2025	Leading provider of SaaS-based solutions in the global logistics value chain.
CCES – Centre for Customs and Excise Studies	2 February 2026	Leading provider of training, education and research in the highly specialized area of customs and border management.

[1] Refer note 26 for list of subsidiaries forming part of E2open Group

E2open is considered an individually significant acquisition completed during the year. Accordingly, key information on this acquisition is presented separately from CCES.

Details of the fair value of identifiable assets acquired, liabilities assumed, and goodwill determined are set out in the following table. The identification and fair value measurement of the assets and liabilities acquired are finalized for e2open, however, for CCES remains provisional and amendments may be made to these figures up to 12 months following the date of acquisition if new information is obtained about facts and circumstances that existed at the acquisition date and, if known, would have affected the measurement of the amounts recognized as of that date.

	E2open	CCES	Total
	USD M	USD M	USD M
Cash and cash equivalents	207.6	1.4	209.0
Trade receivables	73.9	0.1	74.0
Current tax receivables	1.2	–	1.3
Unbilled receivables	19.2	–	19.2
Prepayments	23.8	–	23.8
Other assets	17.8	–	17.8
Intangible assets	849.9	2.0	851.9
Property, plant and equipment	9.5	–	9.5
Right of use assets	16.4	–	16.4
Leasehold improvements	1.2	–	1.2
Deferred tax liabilities	(12.8)	(0.2)	(13.0)
Trade and other payables	(66.1)	–	(66.2)
Deferred revenue	(180.4)	(0.1)	(180.5)
Employee benefits	(29.4)	(0.1)	(29.5)
Current tax liabilities	(10.4)	(0.1)	(10.6)
Lease liabilities	(16.4)	–	(16.4)
Other liabilities	(27.3)	–	(27.3)
Fair value of net identifiable assets acquired (100%)	**877.7**	**3.0**	**880.6**
Total consideration paid and payable	2,306.3	5.4	2,311.7
Less: Fair value of net identifiable assets acquired	(877.7)	(3.0)	(880.6)
Goodwill	**1,428.6**	**2.5**	**1,431.1**

E2open

E2open is a leading provider of SaaS-based solutions in the global logistics value chain.

On 4 August 2025, the Group acquired 100% of the shares and voting interests in E2open Parent Holdings, Inc. Total consideration was $2,306.3m comprising of cash consideration of $2,288.7m and replacement share-based payment awards of $17.6m. This acquisition included $207.6m of cash and cash equivalents acquired.

18 Business combinations (continued)

A valuation was undertaken in relation to acquired intangible assets including customer relationships, trade name, content library and intellectual property totaling $849.9m.

The methodology used to derive the value of customer relationships was the multi-period excess earnings method (MEEM). The MEEM considers the present value of cash flows expected to be generated by the customer relationships, excluding any cash flows related to contributory assets.

The relief from royalty method was used to value the trade name and intellectual property whereby it considers the discounted estimated royalty payments that are expected to be avoided as a result of these assets being owned.

The cost approach was adopted to value the content library which estimates the costs necessary to develop a similar asset of equivalent functionality at costs applicable at the time.

The trade receivables balance represented the gross contractual amounts due of $80.3m, of which $6.4m was expected to be uncollectible at the date of acquisition.

Management performed a cost-to-deliver assessment of the deferred revenue assumed on acquisition and concluded that the fair value adjustment is not material. Accordingly, the acquired deferred revenue has been recognized at its carrying amount, which approximates fair value.

The total goodwill arising is $1,428.6m which relates predominantly to the key management, specialized know-how of the workforce, employee relationships, competitive position and service offerings that did not meet the recognition criteria as an intangible asset at the date of acquisition. The total amount of goodwill to be deductible for tax purposes is $73.3m (gross).

Contribution of acquisition to revenue and profits

E2open contributed $541.2m to Group revenue and net profit after income tax of $40.6m from the date of acquisition. If it had been acquired from 1 July 2025, the contribution to Group revenue would have been $590.4m and a net profit after tax of $44.3m.

Other Acquisitions - CCES

On 2 February 2026, the Group Acquired 100% of the shares and voting interests in the Centre for Customs and Excise Studies Pty Ltd. The total goodwill arising on CCES is $2.5m which relates predominantly to the key management, specialized know-how of the workforce, employee relationships, competitive position and service offerings that do not meet the recognition criteria as an intangible asset at the date of acquisition. Goodwill is not expected to be deductible for tax purposes.

Total upfront consideration was $1.9m (cash $0.1m and equity shares $1.8m) with deferred and contingent consideration payable of $1.4m and $2.3m respectively. Contingent consideration is based on a number of milestones, including the successful integration of acquired intellectual property and performance in future periods based on selected performance targets. At acquisition, the discounted fair value of deferred and contingent consideration was $1.4m and $2.1m respectively. This acquisition included $1.4m of cash and cash equivalents acquired.

18 Business combinations (continued)

Contribution of acquisition to revenue and profits

CCES contributed $0.8m to Group revenue and net loss after income tax of $0.04m from the date of acquisition. If it had been acquired from 1 July 2025, the contribution to Group revenue would have been $1.8m and a net loss after tax of $0.1m

M&A related expenses

The Group incurs M&A related expenses for activities undertaken during the current period and/or prior periods. The Group incurred $11.9m (2025: $30.6m) of expenses for the period ended 30 June 2026 to external service providers which are recorded within General and administration expenses.

Acquisitions in 2025

During the year ended 30 June 2025, the Group completed the following acquisitions:

Business acquired	Date of acquisition	Description of acquisition
Singeste – Sistemas de Informatica, Lda	1 July 2024	Provides a tailored customs and forwarding solution designed for the Portuguese market.
B S M Global Pty Ltd[1]	2 January 2025	Provides of global trade management (GTM) systems and solutions that connect companies with their trading partners globally.
ImpexDocs[2]	1 April 2025	Provider of a suite of global trade management (GTM) solutions to centralize, digitize and automate international trade workflows.
Editrade S.A.[2]	2 May 2025	Provides an integrated suite of solutions to automate transactions, simplifying the flow of the customs management process to seamlessly manage import and export formalities across Chile, Ecuador, Panama and Mexico.
Opentecnología S.A.	3 June 2025	Provides specialized software solutions for the logistics and business sectors in Colombia.

[1] Additional subsidiary entities acquired are BSM Global Inc. and B S M Logistics Pty Ltd

[2] Asset acquisitions

None of the acquisitions completed during the year are individually significant to the Group. Accordingly, key information on these acquisitions has been presented on an aggregated basis as set out below.

Details of the fair value of identifiable assets acquired, liabilities assumed, and goodwill determined are set out in the following tables.The identification and fair value measurement of the assets and liabilities acquired are finalized and no material amendments have been made to these figures as there are no significant changes to the facts and circumstances that existed at the acquisition date that would have affected the measurement of the amounts recognized as of that date.

18 Business combinations (continued)

	USD M
Cash and cash equivalents	3.0
Trade receivables	1.5
Current tax receivables	0.1
Unbilled receivables	0.1
Other current assets	0.3
Intangible assets	8.8
Property, plant and equipment	0.7
Trade and other payables	(1.2)
Deferred Revenue	(0.3)
Employee benefits	(0.8)
Current tax liabilities	(0.1)
Lease liabilities	(0.2)
Other current liabilities	(0.1)
Deferred tax liabilities	(0.7)
Fair value of net identifiable assets acquired	**11.1**
Total consideration paid and payable	126.6
Less: Fair value of net identifiable assets acquired	(11.1)
Goodwill	**115.6**

Goodwill

The total goodwill arising on these acquisitions is $115.6m which relates predominantly to the key management, specialized know-how of the workforce, employee relationships, competitive position and service offerings that do not meet the recognition criteria as an intangible asset at the date of acquisition. Goodwill is not expected to be deductible for tax purposes.

Consideration

Total upfront consideration was $89.6m (cash $81.6m and equity shares $8.0m) with further deferred and contingent consideration payable of $2.9m and $36.9m respectively. Contingent consideration is based on a number of milestones including the successful integration of acquired intellectual property and performance in future periods based on selected performance targets. At acquisition, the discounted fair value of deferred and contingent consideration were $2.9m and $34.1m respectively. These acquisitions included $3.0m of cash and cash equivalents acquired.

Contribution of acquisitions to revenue and profits

In total, these acquisitions contributed $7.1m to Group revenue and a loss of $1.1m from their respective dates of acquisition. If the acquisitions had been acquired from 1 July 2024, the contribution to the Group revenue would have been $20.1m and a loss of $1.7m for the year ended 30 June 2025.

M&A related expenses

The Group incurs M&A related expenses for activities undertaken during the current period and/or prior periods. The Group incurred $30.6m (2024: $3.2m) of expenses for the year ended 30 June 2025 to external service providers which are recorded within General and administration expenses.

Material accounting policy

Business combinations occur where an acquirer obtains control over one or more businesses.

A business combination is accounted for by applying the acquisition method, unless it is a combination involving entities or businesses under common control. Under the acquisition method, the business combination will be accounted for from the date that control is attained, whereby the fair value of the identifiable assets acquired and liabilities (including contingent liabilities) assumed is recognized (subject to certain limited exemptions).

18 Business combinations (continued)

Consideration transferred, including any contingent consideration is required to be measured at fair value on the date of acquisition, which takes into account the perspective of a 'market participant' and is a measurement of the amount that the Group would have to pay to such a participant for them to assume the remaining obligations under the contracts to acquire these businesses.

Contingent consideration obligations are classified as equity or liability in accordance with AASB 132 *Financial Instruments: Presentation*. If an obligation to pay contingent consideration that meets the definition of a financial instrument is classified as equity, it is not remeasured and settlement is accounted for within equity. Otherwise, other contingent consideration is remeasured at fair value at each reporting date and subsequent changes in the fair value of the contingent consideration are recognized in profit or loss. Where the accounting standards require that an obligation to be settled in shares is classified as a liability, changes in measurement from the point of initial recognition through to when the milestone is achieved and the number of shares to be granted is determined, are recognized in profit or loss. Subsequently, once the number of shares is fixed and determined, any changes in the value of the shares to be granted between the milestone being achieved and the point of settlement, are recognized in acquisition reserve within equity (see note 17).

The Group only has contingent consideration obligations classified as liabilities at the reporting date.

As a consequence, any changes in the fair value of contingent consideration that do not meet the requirements above, such as a subsequent renegotiation and settlement of the obligation, does not result in any change to the measurement of goodwill. Instead, changes to the fair value of contingent consideration classified as a liability are recognized in the profit or loss.

Any goodwill that arises is tested annually for impairment. Any gain on a bargain purchase is recognized in profit or loss immediately. Transaction costs are expensed as incurred except if related to the issue of debt or equity securities.

The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts are generally recognized in the Consolidated statement of profit or loss.

Key accounting judgment and estimates - Fair value of assets acquired and liabilities assumed

Estimating the fair value of assets acquired and liabilities assumed through business combinations requires judgment and assumptions, notably the fair value of intangible assets acquired. The valuation model (being a relief-from royalty method) requires an estimate of the future cash flows expected to arise from the disposal group and a suitable discount rate in order to calculate net present value to assist in determining the fair value less costs to sell of disposal.

19 Employee benefits

	2026	2025
	USD M	USD M
Wages and salaries	460.2	197.3
Share-based payment expense	62.3	31.8
Defined contribution superannuation and pension expense	36.8	27.1
Total employee benefit expense (net of capitalization)	**559.3**	**256.1**

19 Employee benefits (continued)

	2026	2025
	USD M	**USD M**
Current		
Annual leave	25.2	19.7
Long service leave	7.7	4.7
Other employee benefits	13.6	7.5
	46.4	**31.9**
Non-current		
Long service leave	6.6	6.7
Other employee benefits	0.2	6.4
	6.7	**13.1**
Total employee benefits	**53.2**	**44.9**

Material accounting policies

Current employee benefits

Current employee benefits that are expected to be settled wholly within 12 months after the end of the reporting period includes annual leave, long service leave, retention entitlements, bonus and other incentives. Current employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Employee benefits are presented as current when the Group does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period.

Non-current employee benefits

Non-current employee benefits includes long service leave, retention entitlements, bonus and other incentives that are not expected to be settled wholly within 12 months after the end of the reporting period. Non-current employee benefits are measured at the present value of the expected future payments to be made to employees.

Expected future long service leave payments incorporate anticipated future wage and salary levels, duration of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on corporate bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations are recognized in profit or loss in the periods in which the changes occur.

Defined contribution superannuation and pension benefits

All obligations for contributions in respect of employees’ defined contribution superannuation and pension benefits are recognized as an expense as the related service is provided.

Share-based payment transactions

The Company has a number of share-based payment arrangements that were granted to employees during FY26. These are related to shares or share rights granted as part of employee remuneration packages (base remuneration and performance incentives), under the earn & learn program, and arrangements following completion of business acquisitions. The awards were granted on various dates in FY26, based on a specified monetary value to each recipient and a share price at the time the offer is determined. The fair value of these arrangements was deemed to be the function of the number of share rights granted and the share price at grant date. Share rights granted may vest in predetermined tranches and may include non-market performance conditions. Share rights were also granted as part of the employee Invest As You Earn program which operated during the year. Vesting is dependent on continued employment with the Group, and in certain circumstances meeting predetermined performance criteria. The fair value of the grant is recognized in Consolidated statement of profit or loss to match to each employee's service period until vesting. Generally, upon cessation of employment due to resignation or dismissal, unvested rights are forfeited. The expense recognized in prior periods in respect of forfeited rights is credited to the Consolidated statement of profit or loss.

19 Employee benefits (continued)

The total value of share-based payment expense was $80,276.0 thousand for employees and $50.7 thousand for Non-Executive Directors (FY25: $48,704.9 thousand for employees and nil for Non-Executive Directors), which was also recognized in the Consolidated statement of profit or loss. Subsequently, $18,006.7 thousand (FY25: $16,940.3 thousand) was capitalized as part of directly attributable development costs, which are required to be recognized as internally developed intangibles (refer to note 7).

Details of the share rights granted during the year are included in the table below:

	2026	2025
Number of rights granted during the year	1,813,897	980,980
Weighted average fair value of rights granted during the year	66.66	66.65

20 Key management personnel and related party transactions

Key management personnel (KMP) compensation

The total remuneration of KMP of the Company is as follows:

	2026	2025
	$000	$000
Short-term employee benefits	2,671	3,239
Post-employment benefits	170	173
Other long-term benefits	173	24
Share-based payments	981	1,621
Total KMP compensation	**3,996**	**5,057**

Short-term employee benefits comprise salary, fringe benefits and cash bonuses awarded. Post-employment benefits consist of superannuation contributions made during the year. Other long-term benefits comprise accruals for annual leave and long service leave. Share-based payments represents the expensing over the vesting period of the fair value of share rights at grant date.

Related party transactions

A related party holds positions in other companies that result in them having control or significant influence over these companies. Richard White and entities over which he has control or significant influence are related parties of the Group and transacted with the Group in prior years. The aggregate value of transactions and outstanding balances related to Richard White (Executive Director and Chief Innovation Officer) and entities over which he has control or significant influence for FY26 and the prior year were as follows:

		Transaction values for year ended 30 June		Balance outstanding as at 30 June	
		2026	2025	2026	2025
Related party	**Transactions**	**$000**	**$000**	**$000**	**$000**
Richard White	Office lease	–	(62)	–	–
Richard White	Building purchase	–	3,500	–	–

No related party transactions were identified during the year ended 30 June 2026.

Prior to FY25, the Group leased an office owned by an entity controlled by Richard White, in Chicago, USA under a 5 year term which ended in September 2024 with an annual rent of $0.6m. The agreement was made at normal market rates and was approved by the Related Party Committee at the time, whose responsibilities have since been assumed by the Audit & Risk Committee.

In FY25, based on a valuation performed by a third party expert, the Group purchased the building for $3.5m on 9 October 2024. Office lease transaction values for the year ended 30 June 2025 include a refund of amounts previously paid to an entity controlled by Richard White to cover prepaid property taxes.

Notes to the consolidated financial statements (continued)

For the year ended 30 June 2026

21 Auditors' remuneration

	2026	2025
	$000	**$000**
Audit and review services		
Auditors of the Group - KPMG		
Audit and review of financial statements - Group	2,409.5	1,024.4
Audit and review of financial statements - controlled entities	692.7	497.2
	3,102.2	**1,521.5**
Other auditors		
Audit and review of financial statements	586.5	166.0
Assurance services		
Auditors of the Group - KPMG		
Regulatory sustainability report assurance services	72.4	102.1
Other regulatory assurance services	–	–
Other assurance services	37.1	45.4
	109.5	**147.5**
Other services		
Auditors of the Group - KPMG		
Taxation advice and tax compliance services	116.0	–
Other auditors		
Taxation advice and tax compliance services	93.3	–
Total auditors remuneration	**4,007.5**	**1,835.0**

Notes to the consolidated financial statements (continued)

For the year ended 30 June 2026

22 Reconciliation of net cash flows from operating activities

	2026	2025
	USD M	**USD M**
Cash flow reconciliation		
Reconciliation of net profit after tax to net cash flows from operating activities:		
Profit after tax from continuing operations	178.7	200.7
activities:		
Share-based payment expense	80.3	48.7
Depreciation	40.9	27.3
Net (gain)/loss on asset disposals and lease exits	–	0.1
Net (gain)/loss from disposal of held for sale assets	7.2	–
Capitalization of share-based payment expense and depreciation	(21.1)	(19.7)
Amortization	167.3	65.7
Doubtful debt expense	6.5	(2.6)
Net finance costs	131.7	3.5
Exchange differences, hyperinflation and other adjustments	1.5	1.0
Change in assets and liabilities:		
Increase in trade receivables	(23.3)	(1.2)
Increase in other current and non-current assets	(24.7)	(14.3)
(Decrease)/increase in trade and other payables	(23.2)	41.4
Increase/(decrease) in net current tax liabilities	2.0	(0.3)
(Decrease)/increase in net deferred tax liabilities	(13.5)	18.0
Decrease in derivatives and other liabilities	(1.1)	(1.6)
Increase/(decrease) in deferred revenue	1.4	(2.9)
(Decrease)/increase in provisions	(1.0)	3.3
Net cash flows from operating activities	**509.6**	**367.0**

23 Segment information

Operating segments of the Group are determined based on how the Chief Operating Decision Maker (CODM), being the Board, assesses performance, allocates resources and makes decisions based on the information received from management. The Group has two operating segments comprising of WTG ex. e2open and e2open which is consistent with the way in which the CODM reviews financial and operational information to make strategic decisions.

Inter-segment revenue and expenses comprise transactions between operating segments. Corporate costs, Depreciation and Amortization and Net finance costs are not allocated to operating segments.

The Group does not report assets and liabilities by segment as the CODM does not assess performance, allocate resources or make decisions based on assets or liabilities.

The financial results of the Group's operating segments are disclosed in the following tables:

Continuing operations	**WTG ex. e2open**	**e2open**	**Unallocated costs**	**Eliminations**	**Total**
30 June 2026	**USD M**	**USD M**	**USD M**	**USD M**	**USD M**
Recurring On-Demand License revenue	766.1	8.8	–	–	774.9
Recurring Subscription and One-Time License (OTL) maintenance revenue	74.6	476.0	–	–	550.6
OTL and support services	14.0	56.4	–	–	70.4
Inter-segment revenue	–	–	–	–	–
Segment revenue	**854.8**	**541.2**	**–**	**–**	**1,395.9**
Segment expenses	(403.6)	(343.9)	(4.0)	–	(751.5)
Inter-segment expenses	–	–	–	–	–
Underlying EBITDA[1]	**451.2**	**197.3**	**(4.0)**	**–**	**644.5**
M&A costs	(11.9)	–	–	–	(11.9)
Restructuring costs	(27.4)	(39.6)	–	–	(67.0)
Loss on divestment	–	(7.2)	–	–	(7.2)
EBITDA	**411.9**	**150.5**	**(4.0)**	**–**	**558.4**
Depreciation and amortization					(205.1)
Net finance costs					(131.7)
Profit before income tax					**221.6**
Income tax expense					(42.9)
Net profit after income tax					**178.7**

[1] Earnings before interest, tax, depreciation and amortization.

Continuing operations	**WTG**
30 June 2025	**USD M**
Recurring On-Demand License revenue	688.4
Recurring Subscription and OTL maintenance revenue	74.2
OTL and support services	16.2
Segment revenue	**778.7**
Segment expenses	(364.8)
Underlying EBITDA[2]	**413.9**
M&A costs	(30.6)
Restructure costs	(1.7)
EBITDA	**381.6**
Depreciation and amortization	(90.3)
Net finance costs	(3.5)
Profit before income tax	**287.8**
Income tax expense	(87.1)
Net profit after income tax	**200.7**

[2] Earnings before interest, tax, depreciation and amortization.

23 Segment information (continued)

In general, a large amount of revenue is generated by customers that are global, from transactions that cross multiple countries and where the source of revenue can be unrelated to the location of the users using the software.

The amounts for revenue by region in the following table are based on the invoicing location of the customer. Customers can change their invoicing location periodically. The CODM does not review or assess financial performance on a geographical basis.

No individual customer contributed to more than 10% of total revenue in either the current or comparative period.

Geographic information

Revenue generated by customer invoicing location:

	2026	2025
	USD M	USD M
Americas	639.1	282.2
Asia Pacific	289.7	221.2
Europe, Middle East and Africa (EMEA)	467.1	275.3
Total revenue	**1,395.9**	**778.7**

Non-current assets by geographic location:

	2026	2025
	USD M	USD M
Americas	3,320.4	934.8
Asia Pacific	590.1	741.3
EMEA	286.8	238.5
Total non-current assets	**4,197.3**	**1,914.5**

24 Disposal group held for sale

In December 2025, the Group announced that it had voluntarily agreed with the Australian Competition and Consumer Commission to undertake a sale of Expedient Software Pty Limited (“Expedient”) which was acquired as part of the e2open acquisition in August 2025. Accordingly, Expedient was presented as a disposal group held for sale at 31 December 2025. The sale completed on 1 June 2026. Expedient did not represent a separate major component of the Group’s business operations and therefore its financial results continued to form part of the Group’s consolidated statement of profit or loss and other comprehensive income up until the date of disposal.

A loss on divestment of $7.2m was recorded within General and administrative expenses.

25 Financial instruments

(i) Recognition and initial measurement

Trade receivables are initially recognized when customers are invoiced. All other financial assets and financial liabilities are initially recognized when the Group becomes a party to the contractual obligations.

A financial asset (unless it is a trade receivable) or financial liability is initially measured at fair value plus transaction costs that are directly attributable to its acquisition. Trade receivables are initially measured at the transaction price.

25 Financial instruments (continued)

(ii) Derecognition

Financial assets

The Group derecognizes a financial asset when the contractual rights to the cash flows from a financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

Financial liabilities

The Group derecognizes a financial liability when its contractual obligations are discharged, cancelled or expire. The Group also derecognizes a financial liability when its terms are modified and the cash flows of the modified financial liability are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.

On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss.

(iii) Offsetting

Financial assets and financial liabilities are offset with the net amount presented in the Consolidated statement of financial position when, and only when, the Group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

(iv) Derivative financial instruments and hedge accounting

The Group holds derivative financial instruments to hedge some of its foreign currency and interest rate risk exposures.

Derivatives are initially measured at fair value. Subsequent to initial recognition, derivatives are measured at fair value, and changes therein are generally recognized in profit or loss unless the derivative is designated in a qualifying hedge accounting relationship.

The Group designates certain derivatives as hedging instruments to hedge the variability in cash flows associated with highly probable forecast transactions and variable-rate exposures arising from changes in foreign exchange rates and interest rates.

At inception of designated hedging relationships, the Group documents the risk management objective and strategy for undertaking the hedge. The Group also documents the economic relationship between the hedged item and the hedging instrument, including whether the changes in cash flows of the hedged item and hedging instrument are expected to offset each other.

Cash flow hedges

When a derivative is designated as a cash flow hedging instrument, the effective portion of changes in the fair value of the derivative is recognized in other comprehensive income (OCI) and accumulated in the cash flow hedge reserve. The effective portion of changes in the fair value of the derivative that is recognized in OCI is limited to the cumulative change in fair value of the hedged item, determined on a present value basis, from inception of the hedge. Any ineffective portion of changes in the fair value of the derivative is recognized immediately in profit or loss.

The Group has designated foreign exchange forward contracts, foreign exchange collars and interest rate swaps as hedging instruments in cash flow hedge relationships.

Foreign exchange forward contracts and foreign exchange collars are used to hedge highly probable forecast foreign currency denominated sales and operating expenditure cash flows. Interest rate swaps are used to hedge exposure to variability in future interest cash flows arising from floating-rate borrowings.

The change in fair value of the hedging instruments is recognized in the cash flow hedge reserve within equity.

25 Financial instruments (continued)

When the hedged forecast transaction subsequently results in the recognition of a non-financial item, the amount accumulated in the hedging reserve and the cost of hedging reserve is included directly in the initial cost of the non-financial item when it is recognized.

For all other hedged forecast transactions, including forecast revenue, operating expenditure and interest payments, the amount accumulated in the hedging reserve and the cost of hedging reserve is reclassified to profit or loss in the same period or periods during which the hedged expected future cash flows affect profit or loss.

If the hedge no longer meets the criteria for hedge accounting or the hedging instrument is sold, expires, is terminated or is exercised, then hedge accounting is discontinued prospectively. When hedge accounting for cash flow hedges is discontinued, the amount that has been accumulated in the hedging reserve remains in equity until, for a hedge of a transaction resulting in the recognition of a non-financial item, it is included in the non-financial item's cost on its initial recognition or, for other cash flow hedges, it is reclassified to profit or loss in the same period or periods as the hedged expected future cash flows affect profit or loss.

If the hedged future cash flows are no longer expected to occur, then the amounts that have been accumulated in the hedging reserve and the cost of hedging reserve are immediately reclassified to profit or loss.

No material hedge ineffectiveness was identified in the Group's cash flow hedge relationships during the year.

(v) Credit-impaired trade receivables

At each reporting date, the Group assesses whether trade receivables are credit-impaired. A trade receivable is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows have occurred.

Evidence that a trade receivable is credit-impaired includes the following observable data:

- Significant financial difficulty of the debtor;
- A breach of contract such as a default; or
- It is probable that the debtor will enter bankruptcy or other financial reorganization.

(vi) Measurement of fair values

Fair value is the price the Group would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair value of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximize, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e., the market with the greatest volume and level of activity for the asset of liability), or, in the absence of such a market, the most advantageous market available to the entity at reporting date (i.e. the market that maximizes the receipts from the sale of the asset or minimizes the payment made to transfer the liability, after taking into account transaction costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the entity's own equity instruments (excluding those related to share-based payment arrangements) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

25 Financial instruments (continued)

Fair value hierarchy

When measuring the fair value of an asset or a liability, the Group uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorized in different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Group recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

The following tables detail the Group's assets and liabilities, measured or disclosed at fair value, using a three level hierarchy as detailed above, based on the lowest level of input that is significant to the entire fair value measurement.

Group - 2026	**Level 1**	**Level 2**	**Level 3**	**Total**
	USD M	**USD M**	**USD M**	**USD M**
Assets				
Forward foreign exchange contracts	–	3.2	–	3.2
Forward exchange collars	–	0.3	–	0.3
Interest rate swaps	–	14.2	–	14.2
Total assets	**–**	**17.8**	**–**	**17.8**
Liabilities				
Forward foreign exchange contracts	–	2.0	–	2.0
Foreign exchange collars	–	–	–	–
Interest rate swaps	–	–	–	–
Deferred consideration	–	0.3	–	0.3
Contingent consideration	–	–	46.4	46.4
Total liabilities	**–**	**2.3**	**46.4**	**48.7**

Group - 2025	**Level 1**	**Level 2**	**Level 3**	**Total**
	USD M	**USD M**	**USD M**	**USD M**
Assets				
Forward foreign exchange contracts	–	0.3	–	0.3
Total assets	**–**	**0.3**	**–**	**0.3**
Liabilities				
Forward foreign exchange contracts	–	1.1	–	1.1
Foreign exchange collars	–	0.2	–	0.2
Deferred consideration	–	0.8	–	0.8
Contingent consideration	–	–	54.6	54.6
Total liabilities	**–**	**2.1**	**54.6**	**56.7**

25 Financial instruments (continued)

Hedging instruments

The Group has recognized net assets and liabilities measured at fair value in relation to derivative financial instruments (i.e. forward foreign exchange contracts, foreign exchange collars and interest rate swaps - cash flow hedges). The fair value of forward foreign exchange contracts is calculated as the present value of expected future cash flows estimated and discounted based on the applicable yield curves derived from interest rates quoted in an active market. The fair value of the foreign exchange collars is determined using standard option pricing models incorporating observable market inputs, including forward exchange rates, interest rates and implied volatilities. The fair value of interest rate swaps is calculated as the present value of estimated future cash flows based on observable market interest rate yield curves and discounted using appropriate market discount rates. The derivative financial instruments are designated as financial assets and liabilities and deemed to be a Level 2 measurement of fair value.

Deferred consideration

The Group has recognized liabilities measured at fair value in relation to deferred consideration arising out of acquisitions made by the Group. The deferred consideration is designated as a financial liability and deemed to be a Level 2 measurement of fair value. As part of the assessment at each reporting date, the Group has considered a range of reasonably possible changes for key assumptions and has not identified instances that could cause the fair value of deferred consideration to change significantly.

Contingent consideration

The Group has recognized liabilities measured at fair value in relation to contingent consideration arising out of acquisitions made by the Group. The fair value of contingent consideration is determined by discounting the expected future payments using standard valuation techniques based on estimated time to complete a number of milestones. The contingent consideration is designated as a financial liability and deemed to be a Level 3 measurement of fair value. As part of the assessment at each reporting date, the Group has considered a range of reasonably possible changes for key assumptions and has not identified instances that could cause the fair value of contingent consideration to change significantly. Changes in the fair value of contingent consideration after the acquisition date are recognized in profit or loss, unless the changes are measurement period adjustments.

A reconciliation of the movements in recurring fair value measurements allocated to Level 3 of the hierarchy is provided below.

	2026	2025
	USD M	**USD M**
Opening balance 1 July	54.6	27.9
Change in fair value estimate[1]	(1.9)	(0.1)
Equity payments	(0.5)	(1.2)
Cash payments	(10.3)	(9.4)
Additions	2.1	34.1
Unwinding interest[1]	1.1	1.1
Foreign exchange differences[1]	1.3	2.2
Closing balances	**46.4**	**54.6**

[1]The effect on profit or loss is due to change in fair value estimate, unwinding of earnout interest on acquisitions and a portion of foreign exchange, as indicated in the above reconciliation.

Key accounting estimates and judgments - contingent consideration

Contingent consideration is measured at fair value, which requires management to estimate the amount likely to be paid in the future and the timing of the payment, to assess the present value using appropriate discount rates. The determination of fair value involves judgment about the probability of an acquired business achieving certain performance milestones, which include both financial and non-financial results.

25 Financial instruments (continued)

Financial risk management objectives and policies

The Group has exposure to the following risks arising from financial instruments:

- Credit risk;
- Liquidity risk; and
- Market risk.

(a) Risk management framework

The Board of Directors has overall responsibility for the establishment and oversight of the Group's enterprise risk management framework. The Board has delegated day-to-day responsibility for implementation of the risk management framework to the risk committee. The risk committee is a management committee comprising senior executives and is chaired by the CEO. The aim of the risk committee is to provide the Board with assurance that the major business risks are being identified and consistently assessed and that plans are in place to address risk.

The Group's risk management policies are established to identify and analyze the risks faced by the Group, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Group's activities. The Group, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Board, in conjunction with the Audit & Risk Committee, oversees how management monitors compliance with the Group's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to risks faced by the Group.

Detailed work of the internal audit and risk management function is executed by internal resources and also by external service providers.

(b) Credit risk

Credit risk is the risk of financial loss to the Group if a customer fails to meet its contractual obligations, and arises principally from the Group's receivables from customers.

The Group's standard payment and delivery terms and conditions are that payment is generally due within 14 days on receipt of any invoice and the preferred payment options are by direct debit from a bank account or credit card. No limits are used and the Group's receivables are carefully managed by the credit management team. This role includes establishing customer deposits (refer to note 14).

Trade receivables

The Group's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base including the default risk of the industry and country in which customers operate.

The maximum exposure to credit risk at balance date to recognized financial assets, is the carrying amount, net of any provision for impairment of those assets, as disclosed in the Consolidated statement of financial position. These predominantly relate to trade receivables. Refer to note 10 for further details.

Cash and cash equivalents

The Group held cash and cash equivalents of $343.5m at 30 June 2026 (FY25: $167.4m).

25 Financial instruments (continued)

(c) Liquidity risk

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Group's reputation. The Group manages liquidity risk by monitoring net cash balances, actual and forecasted operating cash flows and unutilized debt facilities.

Exposure to liquidity risk

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts of contractual cash flows are gross and undiscounted, and include estimated interest payments and exclude the impact of netting agreements.

			Contractual cash flow	
2026	**Carrying amount**	**Total**	**Less than 1 year**	**1-5 years**
	USD M	**USD M**	**USD M**	**USD M**
Financial liabilities				
Bank loans	2,187.4	(2,615.6)	(138.4)	(2,477.2)
Contingent consideration[1]	42.1	(44.3)	(14.4)	(30.0)
Deferred consideration	0.3	(0.3)	(0.3)	–
Lease liabilities	52.0	(59.5)	(16.2)	(43.3)
Trade payables	58.7	(58.7)	(58.7)	–
Other payables and accrued expenses	71.8	(71.8)	(71.8)	–
Other liabilities	111.4	(111.4)	(99.2)	(12.2)
Derivative financial liabilities				
-Outflow	2.0	(52.0)	(49.5)	(2.5)
-Inflow	–	49.9	47.5	2.4
Total	**2,525.6**	**(2,963.7)**	**(401.0)**	**(2,562.7)**

[1] The total carrying value of contingent consideration is $46.4m, which includes $4.3m to be settled for an equivalent value of shares once milestones are achieved and become payable and $42.1m in the table above, which will be cash settled.

			Contractual cash flow	
2025	**Carrying amount**	**Total**	**Less than 1 year**	**1-5 years**
	USD M	**USD M**	**USD M**	**USD M**
Financial liabilities				
Bank loans	65.0	(75.3)	(3.4)	(71.9)
Contingent consideration[1]	47.9	(50.9)	(17.6)	(33.3)
Deferred consideration	0.8	(0.8)	(0.8)	–
Lease liabilities	46.5	(55.8)	(10.1)	(45.7)
Trade payables	23.8	(23.8)	(23.8)	–
Other payables and accrued expenses	66.0	(66.0)	(66.0)	–
Other liabilities	93.8	(93.8)	(83.3)	(10.5)
Derivative financial liabilities				
-Outflow	1.1	(140.3)	(74.2)	(66.1)
-Inflow	–	138.7	73.1	65.5
Total	**344.9**	**(368.0)**	**(206.0)**	**(162.0)**

[1]The total carrying value of contingent consideration is $54.6m, which includes $6.7m to be settled for an equivalent value of shares once milestones are achieved and become payable and $47.9m in the table above, which will be cash settled.

25 Financial instruments (continued)

Bank debt facilities

Refer to note 15 Borrowings for further details.

Finance costs are broken down as follows:

	2026	2025
	USD M	USD M
Interest unwind on contingent consideration	1.1	1.1
Interest unwind on lease liabilities	3.1	1.1
Lease liability interest capitalized to intangible assets	(0.8)	(0.4)
Interest expense and facility fees	135.5	5.1
Loss on net monetary position due to hyperinflationary economy	0.2	0.1
Other	0.7	0.3
Total finance costs	**139.6**	**7.3**

(d) Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates, interest rates and equity prices will adversely affect the Group's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

Currency risk

Currency risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The source and nature of this risk arise from operations and translation risks.

The Group is exposed to some foreign currency risk as the majority of revenue from and operating expenses incurred outside the U.S. are denominated in currencies other than USD, most significantly AUD and Euros (EUR).

As at 30 June 2026, the Group has hedged approximately 30% for the next 12 months of its estimated foreign currency exposure in respect of forecasted sales. The Group uses forward exchange contracts and foreign currency collars to hedge its currency risk. These instruments are generally designated as cash flow hedges.

The Group's policy is for the critical terms of the foreign exchange instruments to align with the hedged item.

The Group determines the existence of an economic relationship between the hedging instrument and hedged item based on the currency, amount and timing of their respective cash flows. The Group assesses whether the derivative designated in each hedging relationship is expected to be and has been effective in offsetting changes in cash flows of the hedged item using the hypothetical derivative method.

In these hedged relationships, the main sources of the ineffectiveness are the effect of the counterparties and the Group's own credit risk on the fair value of the foreign exchange instruments, which is not reflected in the change in the fair value of the hedged cash flows attributable to the change in exchange rates; and changes in the timing of the hedged transactions.

Notes to the consolidated financial statements (continued)

For the year ended 30 June 2026

25 Financial instruments (continued)

Details of total outstanding foreign currency cash flow hedges are as below:

30 June 2026			Notional Amount LC[1] M	Asset USD M	Liability USD M
Forward foreign exchange contracts		**Average exchange rates**			
Sell EUR / Buy USD					
Up to 1 year		–	–	–	–
1 - 5 years		–	–	–	–
Total			**–**	**–**	**–**
Sell AUD / Buy USD					
Up to 1 year		0.6597	72.0	–	(1.9)
1 - 5 years		0.6600	3.6	–	(0.1)
Total			**75.6**	**–**	**(2.0)**
Sell USD / Buy AUD					
Up to 1 year		0.6598	124.8	3.2	–
1 - 5 years		–	–	–	–
Total			**124.8**	**3.2**	**–**
Foreign exchange collars	**Average put rates**	**Average call rates**			
Sell EUR / Buy USD					
Up to 1 year	1.1500	1.2587	19.3	0.3	–
1 - 5 years	1.1500	1.2650	1.0	–	–
Total			**20.3**	**0.3**	**–**
Sell AUD / Buy USD					
Up to 1 year	–	–	–	–	–
1 - 5 years	–	–	–	–	–
Total			**–**	**–**	**–**
30 June 2025					
Forward foreign exchange contracts		**Average exchange rates**			
Sell EUR / Buy USD					
Up to 1 year		1.0548	3.4	–	(0.4)
1 - 5 years		–	–	–	–
Total			**3.4**	**–**	**(0.4)**
Sell AUD / Buy USD					
Up to 1 year		0.6567	140.2	0.1	(0.1)
1 - 5 years		0.6597	75.6	0.1	–
Total			**215.8**	**0.2**	**(0.1)**
Sell USD / Buy AUD					
Up to 1 year		0.6585	247.9	–	(0.4)
1 - 5 years		0.6598	124.8	–	(0.1)
Total			**372.7**	**–**	**(0.5)**
Foreign exchange collars	**Average put rates**	**Average call rates**			
Sell EUR / Buy USD					
Up to 1 year	1.1500	1.2245	33.6	–	(0.1)
1 - 5 years	1.1500	1.2592	20.3	–	(0.1)
Total			**53.9**	**–**	**(0.2)**
Sell AUD / Buy USD					
Up to 1 year	–	–	–	–	–
1 - 5 years	–	–	–	–	–
Total			**–**	**–**	**–**

[1]LC - Local currency (AUD and EUR for both 30 June 2025 and 30 June 2026)

25 Financial instruments (continued)

Variance analysis - FY26

A reasonably possible strengthening (weakening) of AUD or EUR against USD at 30 June 2026 would have affected the measurement of the following derivative financial instruments and affected profit or loss and equity by the amounts shown below. This analysis assumes that all other variables, in particular hedge designations as at 30 June 2026, remain unchanged and that all designations are effective.

				Effect on equity (pre-tax)		Effect on Profit or loss (pre-tax)	
Forward foreign exchange contracts	**Reporting date exchange rate**	**AUD or EUR (+10%)**	**AUD or EUR (-10%)**	**Change (+10%) USD (Millions)**	**Change (-10%) USD (Millions)**	**Change (+10%) USD (Millions)**	**Change (-10%) USD (Millions)**
Sell EUR / Buy USD	1.1403	1.2544	1.0263	(0.6)	1.6	(0.1)	0.3
Sell AUD / Buy USD	0.6878	0.7566	0.6190	(4.4)	4.4	(0.7)	0.7
Sell USD / Buy AUD	0.6878	0.7566	0.6190	8.4	(8.4)	–	–

Variance analysis - FY25

A reasonably possible strengthening (weakening) of AUD or EUR against USD at 30 June 2025 would have affected the measurement of the following derivative financial instruments and affected profit or loss and equity by the amounts shown below. This analysis assumes that all other variables, in particular hedge designations as at 30 June 2025, remain unchanged and that all designations are effective.

				Effect on equity (pre-tax)		Effect on Profit or loss (pre-tax)	
Forward foreign exchange contracts	**Reporting date exchange rate**	**AUD or EUR (+10%)**	**AUD or EUR (-10%)**	**Change (+10%) USD (Millions)**	**Change (-10%) USD (Millions)**	**Change (+10%) USD (Millions)**	**Change (-10%) USD (Millions)**
Sell EUR / Buy USD	1.1743	1.2918	1.0569	–	–	(0.4)	0.4
Sell AUD / Buy USD	0.6546	0.7201	0.5892	(12.7)	12.7	(1.0)	1.0
Sell USD / Buy AUD	0.6546	0.7201	0.5892	23.6	(23.7)	–	–

A reasonably possible strengthening (weakening) of the AUD or EUR against USD at 30 June 2026 would have affected the measurement of financial instruments and affected profit or loss and equity by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecasted sales and purchases.

		Effect on profit or loss (pre-tax)		Effect on equity	
	30 June 2026 LC (Millions)	**Change (+10%) USD (Millions)**	**Change (-10%) USD (Millions)**	**Change (+10%) USD (Millions)**	**Change (-10%) USD (Millions)**
AUD					
Net trade receivables/ (payables) exposure	(7.1)	(0.5)	0.5	–	–
EUR					
Net trade receivables/ (payables) exposure	14.5	1.7	(1.7)	–	–

A reasonably possible strengthening (weakening) of the AUD or EUR against USD at 30 June 2025 would have affected the measurement of financial instruments and affected profit or loss and equity by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecasted sales and purchases.

25 Financial instruments (continued)

	30 June 2025 LC (Millions)	Effect on profit or loss (pre-tax) Change (+10%) USD (Millions)	Change (-10%) USD (Millions)	Effect on equity Change (+10%) USD (Millions)	Change (-10%) USD (Millions)
AUD					
Net trade receivables/ (payables) exposure	7.2	0.5	(0.5)	–	–
EUR					
Net trade receivables/ (payables) exposure	3.5	0.4	(0.4)	–	–

Interest rate risk

At 30 June 2026, the Group held interest bearing financial liabilities (i.e. bank loans) of $2,220m (FY25: $65m) and held interest bearing financial assets (i.e. cash and short-term deposits) of $343.5m (FY25: $167.4m).

The Group is exposed to interest rate risk principally through variable-rate borrowings, cash balances and short-term deposits. The Group manages this exposure through a combination of natural offsets from interest-bearing assets and the use of interest rate swaps to hedge a portion of the variability in future interest cash flows arising from floating-rate borrowings.

The Group designates qualifying interest rate swaps as cash flow hedges of forecast interest payments on floating-rate borrowings. The critical terms of the hedging instruments are aligned with those of the hedged borrowings, and hedge ineffectiveness is measured using the hypothetical derivative method.

30 June 2026		Notional Amount USD (Millions)	Asset USD (Millions)	Liability USD (Millions)
Interest rate swaps contract	**Average hedge rate**			
Up to 1 year	3.3590 %	575.0	3.3	–
1 - 5 years	3.3485 %	700.0	10.9	–
Total		**1,275.0**	**14.2**	**–**
30 June 2025				
Interest rate swaps contract	**Average hedge rate**			
Up to 1 year	— %	–	–	–
1 - 5 years	— %	–	–	–
Total		**–**	**–**	**–**

A reasonably possible change of 100 basis points in interest rates at the reporting date would have affected profit or loss and equity after tax by the amounts shown below. This analysis assumes that all other variables, in particular foreign currency exchange rates, remain constant.

	Effect on profit or loss (after tax) USD (Millions)	Effect on equity (after tax) USD (Millions)
30 June 2026		
+100 basis point	(13.1)	17.0
–100 basis points	13.1	(17.6)
30 June 2025		
+100 basis point	0.7	–
–100 basis points	(0.7)	–

The sensitivity analysis includes the impact of variable-rate borrowings, cash balances, short-term deposits and interest rate swap arrangements designated in cash flow hedge relationships. For designated cash flow hedges, changes in the fair value of interest rate swaps attributable to movements in benchmark interest rates are recognized in other comprehensive income and accumulated in the cash flow hedge reserve to the extent the hedge is effective.

Notes to the consolidated financial statements (continued)

For the year ended 30 June 2026

26 Group information

Parent entity	Country of incorporation
WiseTech Global Limited	Australia

		% Equity interest	
Subsidiaries	Country of incorporation	2026	2025
B S M Global Pty Ltd	Australia	100	100
B S M Logistics Pty Ltd[1]	Australia	–	100
BluJay Solutions (Australia) Pty Ltd[3]	Australia	100	–
Centre for Customs and Excise Studies Pty Ltd[2]	Australia	100	–
Container Chain Pty Ltd	Australia	100	100
Container Chain Unit Trust (Australia)	Australia	100	100
Containerchain Australia Pty Ltd[1]	Australia	–	100
MatchBox Exchange Pty Ltd	Australia	100	100
WiseTech Academy Pty Ltd	Australia	100	100
WiseTech Global (Australia) Pty Ltd	Australia	100	100
WiseTech Global (Europe) Holdings Pty Ltd	Australia	100	100
WiseTech Global (Financing) Pty Ltd	Australia	100	100
WiseTech Global (Holdings 2) Pty Ltd	Australia	100	100
WiseTech Global (Holdings 3) Pty Ltd	Australia	100	100
WiseTech Global (Licensing) Pty Ltd	Australia	100	100
WiseTech Global (Trading) Pty Ltd	Australia	100	100
WiseTech Global Holdings Pty Ltd	Australia	100	100
WiseTech Global Limited Employee Share Trust	Australia	100	100
WiseTech Global (Argentina) S.A.U.	Argentina	100	100
Sunrise International Ltd[3]	Barbados	100	–
Avantida NV[3]	Belgium	100	–
BluJay Solutions NV[3]	Belgium	100	–
Intris N.V.	Belgium	100	100
CargoWise Brasil Soluções em Sistemas Ltda	Brazil	100	100
E2open Canada, Inc.[3]	Canada	100	–
Envase Canada ULC	Canada	100	100
Logistyx Technologies, Inc.[3]	Canada	100	–
WiseTech Global (CA) Limited	Canada	100	100
Amber Road (International) Inc.[3]	Cayman Islands	100	–
Softcargo Chile SpA	Chile	100	100
Amber Road China Ltd[3]	China	100	–
Amber Road (Shenzhen) Co. Ltd[3]	China	100	–
BluJay Solutions Co Ltd[3]	China	100	–
E2open Software (Shanghai) Co. Ltd[3]	China	100	–
INTTRA (Shanghai) Company Limited[3]	China	100	–
WiseTech Global (China) Information Technology Ltd	China	100	100
Opentecnologia S.A.S.	Colombia	100	100
BluJay Solutions A/S[3]	Denmark	100	–
INTTRA A/S[3]	Denmark	100	–
Aktiv Data Oy Ab	Finland	100	100
Blume France Sàrl	France	100	100
EasyLog SAS	France	100	100
BluJay Solutions (Germany) Holdings GmbH[3]	Germany	100	–
BluJay Solutions GmbH[3]	Germany	100	–
CargoWise GmbH	Germany	100	100
Containerchain Germany GmbH	Germany	100	100
E2open GmbH[3]	Germany	100	–

Notes to the consolidated financial statements (continued)

For the year ended 30 June 2026

26 Group information (continued)

Subsidiaries	Country of incorporation	% Equity interest 2026	2025
Softship GmbH	Germany	100	100
znet group GmbH	Germany	100	100
Amber Road (Hong Kong) Limited[3]	Hong Kong	100	–
BluJay Solutions Limited[3]	Hong Kong	100	–
Blume Global Hong Kong Limited	Hong Kong	100	100
INTTRA Hong Kong Limited[3]	Hong Kong	100	–
WiseTech Global (HK) Limited	Hong Kong	100	100
BluJay Solutions (India) Private Limited[3]	India	100	–
Blume Global India Private Limited	India	100	100
E2open Software India Private Limited[3]	India	100	–
INTTRA Service & Support Private Limited[3]	India	100	–
Matchbox Container Logistics Private Limited	India	100	100
WiseTech Global (India) Private Limited	India	100	100
Zyme Solutions Private Limited[3]	India	100	–
ABM Data Systems Limited	Ireland	100	100
Cargo Community Systems Limited	Ireland	100	100
CargoWise (Ireland) Limited	Ireland	100	100
A.C.O. Informatica S.r.l.	Italy	100	100
BluJay Solutions Co Ltd[3]	Japan	100	–
EXA-System Co., Ltd.	Japan	100	100
WiseTech Global (Japan) K.K.	Japan	100	100
Containerchain (Malaysia) Sdn Bhd	Malaysia	100	100
E2open Malaysia Sdn. Bhd[3]	Malaysia	100	–
Maxfame Technologies Sdn Bhd[1]	Malaysia	–	100
Sistemas Casa, S.A. de C.V.	Mexico	100	100
BluJay Solutions BV[3]	Netherlands	100	–
BluJay Solutions Holding BV[3]	Netherlands	100	–
BluJay Solutions Nordics Holding BV[3]	Netherlands	100	–
Cargoguide International B.V.	Netherlands	100	100
Containerchain Netherlands B.V. [1]	Netherlands	–	100
Logistyx Technologies Europe, B.V.[3]	Netherlands	100	–
LSP Solutions B.V.	Netherlands	100	100
BluJay Solutions (New Zealand) Ltd[3]	New Zealand	100	–
Containerchain New Zealand Limited	New Zealand	100	100
MatchBox Exchange Limited	New Zealand	100	100
WiseTech Global (NZ) Limited	New Zealand	100	100
Systema AS	Norway	100	100
E2open Peru, S.R.L.[3]	Peru	100	–
Softship Inc.	Philippines	100	100
Avantida Poland Sp. z o.o.[3]	Poland	100	–
Singeste - Sistemas de Informática, Lda.	Portugal	100	100
BluJay Solutions PTE Ltd[3]	Singapore	100	–
Candent (Singapore) Pte. Ltd.	Singapore	100	100
Containerchain (Singapore) Pte. Ltd.	Singapore	100	100
Containerchain Global Holdings Pte. Ltd.	Singapore	100	100
INTTRA Pte Limited[3]	Singapore	100	–
Logistyx Technologies Asia Pte. Ltd.[3]	Singapore	100	–
MatchBoxExchange Pte Ltd	Singapore	100	100
Softship Data Processing Pte Ltd	Singapore	100	100
WiseTech Global (SG) Pte. Ltd.	Singapore	100	100
Compu-Clearing (Pty) Ltd[1]	South Africa	–	100

26 Group information (continued)

Subsidiaries	Country of incorporation	% Equity interest 2026	2025
Core Freight Systems (Pty) Ltd	South Africa	100	100
Wisetechglobal (Pty) Ltd	South Africa	100	100
ReadyKorea Co Ltd	South Korea	100	100
WiseTech Global LLC	South Korea	100	100
Avantida e-Logistica SL[3]	Spain	100	–
BluJay Solutions S.A.U.[3]	Spain	100	–
Taric Canarias, S.A.U.	Spain	100	100
Taric Trans, S.L.U.	Spain	100	100
Taric, S.A.U.	Spain	100	100
CargoIT i Skandinavien AB	Sweden	100	100
Inobiz AB[1]	Sweden	–	100
X Ware Aktiebolag	Sweden	100	100
Blume Suisse SA	Switzerland	100	100
Sisa Studio Informatica SA	Switzerland	100	100
WiseTech Global (Taiwan) Limited	Taiwan	100	100
Ulukom Bilgisayar Yazılım Donanım Danışmanlık ve Ticaret Limited Şirket	Türkiye	100	100
Birch Worldwide Limited[3]	UK	100	–
BluJay Solutions Holdings Limited[3]	UK	100	–
BluJay Solutions Ltd[3]	UK	100	–
Bolero International Limited	UK	100	100
Bolero.net Limited	UK	100	100
Eagle BJ Holdings Limited[3]	UK	100	–
Logistyx Technologies International Limited[3]	UK	100	–
Pierbridge Limited[1]	UK	–	100
Shipamax Ltd	UK	100	100
WiseTech Global (International) Ltd	UK	100	100
WiseTech Global (UK) Ltd.	UK	100	100
WiseTech Global FZ-LLC	United Arab Emirates	100	100
Eyalir S.A.	Uruguay	100	100
Ilun S.A.	Uruguay	100	100
Amber Road, LLC[3]	USA	100	–
Birch Worldwide, LLC[3]	USA	100	–
BluJay Solutions, LLC[3]	USA	100	–
Blume Global, Inc. [1]	USA	–	100
BSM Global Inc.[1]	USA	–	100
E2open Development, LLC[3]	USA	100	–
E2open Holdings, LLC[3]	USA	100	–
E2open Intermediate Holdings, LLC[3]	USA	100	–
E2open Intermediate, LLC[3]	USA	100	–
E2open Parent Holdings, Inc.[3]	USA	100	–
E2open Subsidiary Holdings, LLC[3]	USA	100	–
E2open, LLC[3]	USA	100	–
ecVision Inc.[3]	USA	100	–
Emerald Holdings Merger Sub LLC[1]	USA	–	100
Emerald Parent Merger Sub Corp.[1]	USA	–	100
Entomo, LLC[3]	USA	100	–
INTTRA International, LLC[3]	USA	100	–
INTTRA, LLC[3]	USA	100	–
Logistyx Technologies, LLC[3]	USA	100	–
Orchestro, LLC[3]	USA	100	–
Raven Logistics, LLC[3]	USA	100	–

26 Group information (continued)

Subsidiaries	Country of incorporation	% Equity interest 2026	2025
SecurSpace Holdings, LLC	USA	100	100
Serus, LLC[3]	USA	100	–
Shipamax Inc	USA	100	100
Steelwedge Software, LLC[3]	USA	100	–
Terra Technology, LLC[3]	USA	100	–
VisualBeam, LLC[3]	USA	100	–
WiseTech Academy, LLC[2]	USA	100	–
WiseTech Global (US) Inc.	USA	100	100
Zyme CCI, LLC[3]	USA	100	–
Zyme Solutions, LLC[3]	USA	100	–

[1] Entities de-registered, merged or amalgamated in FY26

[2] Entities for which control has been gained and newly incorporated entities in FY26 (excluding e2open)

[3] Entities for which control has been gained through e2open acquisition on 4 August 2025. Expedient Software Pty Limited was acquired as part of e2open acquisition and disposed of on 1 June 2026. Please refer to note 24 for further details.

27 Deed of Cross Guarantee

Pursuant to the relief provided under ASIC Corporations (Wholly-owned Companies) Instrument 2016/785, wholly-owned subsidiaries listed below are relieved from the Corporations Act 2001 requirements for preparation, audit and lodgment of financial reports, and Directors' reports.

In order to receive the benefit of the relief provided under the Instrument, the Company and each subsidiary must be a party to the Deed of Cross Guarantee. The effect of the Deed of Cross Guarantee is that each party guarantees to each creditor of each other party, payment in full of any debt in the event of winding up of another party to the Deed of Cross Guarantee under certain provisions of the Corporations Act 2001.

Details of entities entering and exiting the Deed of Cross Guarantee, which represent a 'Closed Group' for the purposes of the Instrument are as follows:

Parent entity	Assumption date	Revocation date
WiseTech Global Limited	20 June 2017	-
Subsidiary entities		
WiseTech Academy Pty Ltd	6 June 2019	-
WiseTech Global (Australia) Pty Ltd	20 June 2017	-
WiseTech Global (Europe) Holdings Pty Ltd	6 June 2019	-
WiseTech Global (Financing) Pty Ltd	6 June 2019	-
WiseTech Global (Licensing) Pty Ltd	15 June 2018	-
WiseTech Global Holdings Pty Ltd	5 May 2021	-
WiseTech Global (Holdings 2) Pty Ltd	5 May 2021	-
WiseTech Global (Holdings 3) Pty Ltd	13 March 2025	-
WiseTech Global (Trading) Pty Ltd	20 June 2017	-

27 Deed of Cross Guarantee (continued)

The Consolidated statement of profit or loss and other comprehensive income and Consolidated statement of financial position of the entities that are members of the Closed Group, after eliminating all transactions between members of the Closed Group, are as follows:

	Closed Group	
	2026	2025
	USD M	USD M
Revenue	654.4	578.3
Intercompany revenue	31.5	24.2
Total revenue	**686.0**	**602.5**
Cost of revenues	(52.9)	(36.4)
Gross profit	**633.0**	**566.0**
Product design and development	(104.1)	(71.6)
Sales and marketing	(20.5)	(18.2)
General and administration	(303.1)	(247.2)
Total operating expenses	**(427.7)**	**(336.9)**
Operating profit	**205.4**	**229.1**
Finance income	43.5	8.8
Finance costs	(137.7)	(60.7)
Fair value gain on contingent consideration	1.9	0.1
Net finance (costs)/income	**(92.3)**	**(51.9)**
Profit before income tax	**113.0**	**177.2**
Income tax expense	(20.2)	(74.4)
Net profit after income tax	**92.8**	**102.8**
Other comprehensive income/(loss), net of tax		
Amount recognized in profit or loss on discontinued hedge relationship	–	1.6
Change in value of the hedging instrument recognized in reserve	11.3	(0.3)
Amount reclassified from hedge reserve to profit or loss	0.2	–
Reclassification of foreign currency translation reserve on closure of subsidiaries	–	(8.1)
Other comprehensive income/(loss), net of tax	**11.5**	**(6.8)**
Total comprehensive income, net of tax	**104.3**	**96.0**
Retained earnings at the beginning of the period	539.9	516.4
Net profit for the period	92.8	102.8
Dividends declared and paid	(48.6)	(43.1)
Vesting of share rights	6.7	(6.7)
Effect of functional currency change	–	(29.5)
Retained earnings at the end of the period	**590.7**	**539.9**

27 Deed of Cross Guarantee (continued)

	Closed Group 2026 USD M	Closed Group 2025 USD M
Assets		
Current assets		
Cash and cash equivalents	56.0	51.9
Trade and other receivables	73.4	56.1
Other current assets	34.4	24.1
Intercompany receivables	14.1	7.4
Derivative financial instruments	6.9	0.2
Current tax receivables	–	–
Intercompany loans	10.7	11.0
Total current assets	**195.5**	**150.7**
Non-current assets		
Investments in subsidiaries	2,886.2	1,349.3
Intangible assets	522.4	458.4
Property, plant and equipment	40.0	46.3
Other non-current assets	17.3	4.7
Intercompany loans	644.5	–
Derivative financial instruments	10.9	0.1
Total non-current assets	**4,121.2**	**1,858.7**
Total assets	**4,316.7**	**2,009.5**
Liabilities		
Current liabilities		
Trade and other payables	45.7	59.5
Derivative financial instruments	1.9	1.1
Deferred revenue	6.6	11.5
Lease liabilities	3.9	2.8
Employee benefits	18.7	21.4
Intercompany payables	13.2	9.6
Other current liabilities	64.5	70.7
Current tax liabilities	16.9	4.3
Intercompany loans	86.0	55.5
Total current liabilities	**257.3**	**236.4**
Non-current liabilities		
Employee benefits	4.7	11.1
Deferred tax liabilities	101.8	98.9
Derivative financial instruments	0.1	0.2
Lease liabilities	28.3	30.0
Borrowings	2,187.4	65.0
Other non-current liabilities	29.0	36.0
Total non-current liabilities	**2,351.3**	**241.2**
Total liabilities	**2,608.7**	**477.6**
Net assets	**1,708.1**	**1,531.9**
Equity		
Share capital	1,064.2	976.5
Retained earnings	590.7	539.9
Reserves	53.2	15.5
Total equity	**1,708.1**	**1,531.9**

28 Parent entity information

As at, and throughout the financial year ended, 30 June 2026, the parent entity of the Group was WiseTech Global Limited.

	2026	2025
	USD M	USD M
Result of parent entity		
Net profit after income tax	152.6	157.7
Total comprehensive income, net of tax	**152.6**	**157.7**

	2026	2025
	USD M	USD M
Financial position of parent entity at year end		
Current assets	163.4	103.8
Total assets	4,139.9	1,765.5
Current liabilities	246.5	192.6
Total liabilities	2,469.2	298.1
Net assets	**1,670.7**	**1,467.5**

	2026	2025
	USD M	USD M
Total equity of parent entity comprising:		
Share capital	1,064.2	976.5
Treasury share reserve	(144.4)	(125.3)
Acquisition reserve	(46.9)	(46.9)
Share-based payment reserve	128.0	104.1
Retained earnings	669.8	559.2
Total equity	**1,670.7**	**1,467.5**

(a) Parent entity contingent liabilities

The parent entity has provided guarantees for the future settlement of a portion of contingent consideration (cash and shares) recognized in subsidiaries of the Group. There are no other contingent liabilities as at 30 June 2026 (FY25: nil).

(b) Parent entity capital commitments for acquisition of property, plant and equipment

The parent entity has capital commitments of $0.5m as at 30 June 2026 (FY25: $1.7m).

(c) Parent entity guarantees in respect of the debts of its subsidiaries

The parent entity has entered into a Deed of Cross Guarantee. Refer to note 27 for further details. The parent entity has not provided any material bank guarantees as at 30 June 2026 (FY25: nil).

29 Other policies and disclosures

(a) Principles of consolidation

The Consolidated financial statements incorporate all of the assets, liabilities and results of WiseTech Global Limited and all of the subsidiaries. Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

The assets, liabilities and results of all subsidiaries are fully consolidated into the financial statements of the Group from the date on which control is obtained by the Group. The consolidation of a subsidiary is discontinued from the date that control ceases. When the Group loses control over a subsidiary, it derecognizes the assets and liabilities of the subsidiary, and any related non-controlling interest and other components of equity. Any resulting gain or loss is recognized in profit or loss. Any interest retained in the former subsidiary is measured at fair value when control is lost.

Intercompany transactions, balances and unrealized gains or losses on transactions between Group entities are fully eliminated on consolidation. Accounting policies of subsidiaries have been changed and adjustments made where necessary to ensure uniformity of the accounting policies adopted by the Group.

(b) Foreign currency transactions and balances

Transactions and balances

Foreign currency transactions are translated into the functional currency, using the exchange rates prevailing at the date of the transaction. Foreign currency monetary items are translated at the exchange rate at the reporting date. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value in a foreign currency are translated to the functional currency at the exchange rate when fair values were determined.

Exchange differences arising on the translation of monetary items are recognized in profit or loss, except where deferred in equity as a qualifying cash flow or net investment hedge.

Exchange differences arising on the translation of non-monetary items are recognized directly in other comprehensive income to the extent that the underlying gain or loss is recognized in other comprehensive income; otherwise, the exchange difference is recognized in profit or loss.

Group companies

The financial results and position of foreign operations whose functional currency is different from the Group’s presentation currency are translated as follows:

- Assets and liabilities including goodwill and fair value adjustments arising on acquisition are translated at exchange rates prevailing at the reporting date;
- Income and expenses are translated at average exchange rates for the period; and
- Retained earnings are translated at the exchange rates prevailing at the date of the transactions.

Exchange differences arising on translation of foreign operations with functional currencies other than US dollars are recognized in other comprehensive income and included in the foreign currency translation reserve in the Consolidated statement of financial position. The cumulative amount of these differences is reclassified into profit or loss in the period in which the operation is disposed of.

Currency of hyperinflationary economy

If the functional currency of a foreign operation is the currency of a hyperinflationary economy, then its financial information is first adjusted to reflect the purchasing power at the current reporting date and then translated into the presentation currency, using the exchange rate at the current reporting date.

29 Other policies and disclosures (continued)

(c) Provisions

Provisions are recognized when the Group has a legal or constructive obligation as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognized as a finance cost.

(d) Standards issued but not yet effective

A number of new standards, amendments to standards and interpretations are effective for annual periods beginning after 1 July 2026 and have not been applied in preparing these Consolidated financial statements.

The following amended standards and interpretations are not expected to have a significant impact on the Group's Consolidated financial statements:

- Amendments to AASB 10 and AASB 128 - Sale or contribution of assets between an investor and its associate or joint venture;
- Amendments to AASB 9 and AASB 7 - Classification and measurement of financial instruments;
- Amendments to IFRS 19 Subsidiaries without public accountability disclosures; and
- Annual Improvements to IFRS Accounting Standards - Volume 11

AASB 18 *Presentation and Disclosure in Financial Statements* will replace AASB 101 *Presentation of Financial Statements* and applies to the Group for the financial year ending 30 June 2028 and requires comparative figures for the financial year ending 30 June 2028 to be restated. The Group is not anticipating to early adopt the standard, although early adoption is permitted. AASB 18 does not change the recognition and measurement requirements but will impact how information is presented in the consolidated financial statements, introducing new mandatory subcategories and subtotals in the statement of profit or loss. It also requires disclosures about management-defined performance metrics and expenses and includes new requirements for aggregation and disaggregation of financial information. The Group is currently assessing the impact that the new accounting standard will have.

(e) Commitments and contingencies

Capital commitments

The Group has $1.8m of capital commitments as at 30 June 2026 (FY25: $2.3m).

Guarantees

The Group has not provided any material guarantees at 30 June 2026 (FY25: nil).

Contingent assets and liabilities

Class action

A shareholder class action against the Company commenced in the Supreme Court of Victoria on 12 November 2024. This claim relates to WiseTech Global Limited's FY20 guidance and renegotiation of earn-outs with acquired businesses and adjustments to contingent consideration liabilities, which was announced in May 2020. The Company is defending these proceedings.

There were no other contingent assets or liabilities that have been recognized by the Group as at 30 June 2026 (FY25: nil).

29 Other policies and disclosures (continued)

(f) Events after reporting period

Dividends

Since the period end, the Directors have determined a fully franked final dividend of 8.8 cents per share, payable on 9 October 2026. The dividend will be recognized in subsequent financial statements.

Acquisitions

On 3 August 2026, the Group completed the acquisition of a 100% interest in FRDM.ai, developer of AI-powered supply chain risk and compliance intelligence technology that maps supplier networks, manages human rights risks, and regulatory compliance across many tiers of the supply chain. Total upfront and contingent consideration is expected to be $24.3m, net of cash acquired. This transaction, while of strategic value, is not material to the Group.

Other items

On 19 August 2026, the Group was notified that the Australian Competition and Consumer Commission has commenced an investigation into an alleged contravention of the Competition and Consumer Act 2010 (Cth). The Group intends to fully cooperate with the investigation.

On 25 August 2026, the Company announced the appointment of Mr Tim Ebbeck as an independent Non-Executive Director, effective 1 September 2026. In addition to joining the Board, Mr Ebbeck will be appointed Chair of the Audit and Risk Committee, succeeding Ms. Raelene Murphy in that role. He will also become a member of the People & Remuneration Committee, and a member of the Nomination Committee.

Consolidated entity disclosure statement (CEDS)

As at 30 June 2026

Outlined below is the Group's consolidated entity disclosure statement as at 30 June 2026 prepared in accordance with the *Corporations Act 2001* (Cth). Unless otherwise indicated, no entities are trustees, partners or participants in joint ventures.

Entity name (all represent body corporates unless otherwise noted)	Country of incorporation	Australian or foreign resident	Country of foreign tax residence	Percentage held (%)
WiseTech Global Limited	Australia	Australian	N/A	N/A
B S M Global Pty Ltd	Australia	Australian	N/A	100
BluJay Solutions (Australia) Pty Ltd	Australia	Australian	N/A	100
Centre for Customs and Excise Studies Pty Ltd	Australia	Australian	N/A	100
Container Chain Pty Ltd[1]	Australia	Australian	N/A	100
Container Chain Unit Trust (Australia)[2]	N/A	Australian	N/A	N/A
Matchbox Exchange Pty Ltd	Australia	Australian	N/A	100
WiseTech Academy Pty Ltd	Australia	Australian	N/A	100
WiseTech Global (Australia) Pty Ltd	Australia	Australian	N/A	100
WiseTech Global (Europe) Holdings Pty Ltd	Australia	Australian	N/A	100
WiseTech Global (Financing) Pty Ltd	Australia	Australian	N/A	100
WiseTech Global (Holdings 2) Pty Ltd	Australia	Australian	N/A	100
WiseTech Global (Holdings 3) Pty Ltd	Australia	Australian	N/A	100
WiseTech Global (Licensing) Pty Ltd	Australia	Australian	N/A	100
WiseTech Global (Trading) Pty Ltd	Australia	Australian	N/A	100
WiseTech Global Holdings Pty Ltd	Australia	Australian	N/A	100
WiseTech Global Limited Employee Share Trust[2]	N/A	Australian	N/A	N/A
WiseTech Global (Argentina) S.A.U.	Argentina	Foreign	Argentina	100
Sunrise International, Ltd.	Barbados	Foreign	Barbados	100
Avantida NV	Belgium	Foreign	Belgium	100
BluJay Solutions NV	Belgium	Foreign	Belgium	100
Intris N.V.	Belgium	Foreign	Belgium	100
CargoWise Brasil Soluções em Sistemas Ltda	Brazil	Foreign	Brazil	100
E2open Canada, Inc.	Canada	Foreign	Canada	100
Envase Canada ULC	Canada	Foreign	Canada	100
Logistyx Technologies, Inc.	Canada	Foreign	Canada	100
WiseTech Global (CA) Limited	Canada	Foreign	Canada	100
Amber Road (International) Inc.	Cayman	Foreign	Cayman	100
Softcargo Chile SpA	Chile	Foreign	Chile	100
Amber Road (Shenzhen) Co. Ltd.	China	Foreign	China	100
Amber Road China Ltd.	China	Foreign	China	100
BluJay Solutions Co Ltd	China	Foreign	China	100
E2open Software (Shanghai) Co. Ltd.	China	Foreign	China	100
INTTRA (Shanghai) Company Limited	China	Foreign	China	100
WiseTech Global (China) Information Technology Ltd	China	Foreign	China	100
Opentecnologia S.A.S.	Colombia	Foreign	Colombia	100
BluJay Solutions A/S	Denmark	Foreign	Denmark	100
INTTRA A/S	Denmark	Foreign	Denmark	100
Aktiv Data OY Ab	Finland	Foreign	Finland	100
Blume France Sàrl	France	Foreign	France	100
EasyLog SAS	France	Foreign	France	100
BluJay Solutions (Germany) Holdings GmbH	Germany	Foreign	Germany	100
BluJay Solutions GmbH	Germany	Foreign	Germany	100
CargoWise GmbH	Germany	Foreign	Germany	100
Containerchain Germany GmbH	Germany	Foreign	Germany	100
E2open GmbH	Germany	Foreign	Germany	100
Softship GmbH	Germany	Foreign	Germany	100
Znet Group GmbH	Germany	Foreign	Germany	100

Consolidated entity disclosure statement (CEDS)

Entity name (all represent body corporates unless otherwise noted)	Country of incorporation	Australian or foreign resident	Country of foreign tax residence	Percentage held (%)
Amber Road (Hong Kong) Ltd.	Hong Kong	Foreign	Hong Kong	100
BluJay Solutions Limited	Hong Kong	Foreign	Hong Kong	100
Blume Global Hong Kong Limited[3]	Hong Kong	Both	Hong Kong	100
INTTRA Hong Kong Ltd.	Hong Kong	Foreign	Hong Kong	100
WiseTech Global (HK) Ltd	Hong Kong	Foreign	Hong Kong	100
BluJay Solutions (India) Private Ltd	India	Foreign	India	100
Blume Global India Private Limited	India	Foreign	India	100
E2open Software India Private Limited	India	Foreign	India	100
INTTRA Service & Support Private Limited	India	Foreign	India	100
Matchbox Container Logistics Private Limited[3]	India	Foreign	India	100
WiseTech Global (India) Private Limited	India	Foreign	India	100
Zyme Solutions Private Limited	India	Foreign	India	100
ABM Data Systems Ltd	Ireland	Foreign	Ireland	100
Cargo Community Systems Ltd	Ireland	Foreign	Ireland	100
CargoWise (Ireland) Ltd[3]	Ireland	Both	Ireland	100
A.C.O. Informatica S.r.l.	Italy	Foreign	Italy	100
BluJay Solutions Co. Ltd.	Japan	Foreign	Japan	100
EXA-System Co., Ltd	Japan	Foreign	Japan	100
WiseTech Global (Japan) K.K.	Japan	Foreign	Japan	100
Containerchain (Malaysia) Sdn Bhd	Malaysia	Foreign	Malaysia	100
E2open Malaysia Sdn. Bhd	Malaysia	Foreign	Malaysia	100
Sistemas Casa, S.A. de C.V.	Mexico	Foreign	Mexico	100
BluJay Solutions BV	Netherlands	Foreign	Netherlands	100
BluJay Solutions Holding BV	Netherlands	Foreign	Netherlands	100
BluJay Solutions Nordics Holding BV	Netherlands	Foreign	Netherlands	100
Cargoguide International B.V.	Netherlands	Foreign	Netherlands	100
Logistyx Technologies Europe B.V.	Netherlands	Foreign	Netherlands	100
LSP Solutions B.V.	Netherlands	Foreign	Netherlands	100
BluJay Solutions (New Zealand) Ltd	New Zealand	Foreign	New Zealand	100
Containerchain New Zealand Ltd	New Zealand	Foreign	New Zealand	100
Matchbox Exchange Ltd	New Zealand	Foreign	New Zealand	100
WiseTech Global (NZ) Ltd	New Zealand	Foreign	New Zealand	100
Systema AS	Norway	Foreign	Norway	100
E2open Peru S.R.L.	Peru	Foreign	Peru	100
Softship Inc.	Philippines	Foreign	Philippines	100
Avantida Poland Sp. z o.o	Poland	Foreign	Poland	100
Singeste - Sistemas de Informática, Lda.	Portugal	Foreign	Portugal	100
BluJay Solutions PTE Ltd	Singapore	Foreign	Singapore	100
Candent (Singapore) Pte. Ltd.[3]	Singapore	Australian	N/A	100
Containerchain (Singapore) Pte Ltd	Singapore	Foreign	Singapore	100
Containerchain Global Holdings Pte Ltd[3]	Singapore	Australian	N/A	100
INTTRA PTE Ltd.	Singapore	Foreign	Singapore	100
Logistyx Technologies Asia Pte, Ltd.	Singapore	Foreign	Singapore	100
MatchboxExchange Pte Ltd	Singapore	Foreign	Singapore	100
Softship Data Processing Pte Ltd	Singapore	Foreign	Singapore	100
WiseTech Global (SG) Pte Ltd	Singapore	Foreign	Singapore	100
Core Freight Systems (Pty) Ltd[3]	South Africa	Both	South Africa	100
Wisetechglobal (Pty) Ltd	South Africa	Foreign	South Africa	100
ReadyKorea Co Ltd	South Korea	Foreign	South Korea	100
WiseTech Global LLC[3]	South Korea	Australian	N/A	100
Avantida e-Logistica SL	Spain	Foreign	Spain	100
BluJay Solutions SAU	Spain	Foreign	Spain	100

Consolidated entity disclosure statement (CEDS)

Entity name (all represent body corporates unless otherwise noted)	Country of incorporation	Australian or foreign resident	Country of foreign tax residence	Percentage held (%)
Taric Canarias, S.A.U.	Spain	Foreign	Spain	100
Taric Trans, S.L.U.	Spain	Foreign	Spain	100
Taric, S.A.U.	Spain	Foreign	Spain	100
CargoIT i Skandinavien AB	Sweden	Foreign	Sweden	100
X Ware Aktiebolag	Sweden	Foreign	Sweden	100
Blume Suisse SA	Switzerland	Foreign	Switzerland	100
Sisa Studio Informatica SA	Switzerland	Foreign	Switzerland	100
WiseTech Global (Taiwan) Ltd	Taiwan	Foreign	Taiwan	100
Ulukom Bilgisayar Yazılım Donanım Danışmanlık ve Ticaret Limited Şirket	Türkiye	Foreign	Türkiye	100
WiseTech Global FZ-LLC	UAE	Foreign	UAE	100
Birch Worldwide Ltd.	UK	Foreign	UK	100
BluJay Solutions Holdings Ltd.	UK	Foreign	UK	100
BluJay Solutions Ltd.	UK	Foreign	UK	100
Bolero International Limited	UK	Foreign	UK	100
Bolero.net Limited[3]	UK	Both	UK	100
Eagle BJ Holdings Ltd.	UK	Foreign	UK	100
Logistyx Technologies International Ltd.	UK	Foreign	UK	100
Shipamax Ltd	UK	Foreign	UK	100
WiseTech Global (International) Ltd	UK	Foreign	UK	100
WiseTech Global (UK) Ltd	UK	Foreign	UK	100
Eyalir S.A.	Uruguay	Foreign	Uruguay	100
Ilun S.A.[3]	Uruguay	Both	Uruguay	100
Amber Road, LLC	USA	Foreign	USA	100
Birch Worldwide, LLC	USA	Foreign	USA	100
BluJay Solutions LLC	USA	Foreign	USA	100
E2open Development, LLC	USA	Foreign	USA	100
E2open Holdings, LLC	USA	Foreign	USA	100
E2open Intermediate Holdings, LLC	USA	Foreign	USA	100
E2open Intermediate, LLC	USA	Foreign	USA	100
E2open Parent Holdings, Inc.	USA	Foreign	USA	100
E2open Subsidiary Holdings, LLC	USA	Foreign	USA	100
E2open, LLC	USA	Foreign	USA	100
ecVision Inc.	USA	Foreign	USA	100
Entomo, LLC	USA	Foreign	USA	100
INTTRA International, LLC	USA	Foreign	USA	100
INTTRA, LLC	USA	Foreign	USA	100
Logistyx Technologies, LLC	USA	Foreign	USA	100
Orchestro, LLC	USA	Foreign	USA	100
Raven Logistics, LLC	USA	Foreign	USA	100
SecurSpace Holdings, LLC	USA	Foreign	USA	100
Serus, LLC	USA	Foreign	USA	100
Shipamax Inc.[3]	USA	Both	USA	100
Steelwedge Software, LLC	USA	Foreign	USA	100
Terra Technology, LLC	USA	Foreign	USA	100
VisualBeam, LLC	USA	Foreign	USA	100
WiseTech Academy, LLC[3]	USA	Foreign	USA	100
WiseTech Global (US) Inc.	USA	Foreign	USA	100
Zyme CCI LLC	USA	Foreign	USA	100
Zyme Solutions, LLC	USA	Foreign	USA	100

[1]Trustee of Containerchain Unit Trust.
[2]Trust. (Solium Nominees (Australia) Pty Ltd is the trustee of WiseTech Global Limited Employee Share Trust.)
[3]These companies are dormant or holding companies with nil turnover or no material transactions in the financial year.

Consolidated entity disclosure statement (CEDS)

Key assumptions and judgments

Determination of Tax Residency

Section 295(3A) of the Corporations Act 2001 requires that the tax residency of each entity which is included in the Consolidated Entity Disclosure Statement (CEDS) be disclosed.

The determination of tax residency involves judgment. In determining tax residency, the consolidated entity has applied current Australian and foreign legislation and any judicial precedent relevant to the interpretation of that legislation.

For the purposes of this section, an entity is an Australian resident at the end of a financial year if the entity is:

(a) an Australian resident (within the meaning of the Income Tax Assessment Act 1997) at that time; or

(b) a resident trust estate (within the meaning of Division 6 of Part III of the Income Tax Assessment Act 1936) in relation to the year of income that corresponds to the financial year.

The consolidated entity has also had regard to the Commissioner of Taxation's public guidance.

Directors' declaration

In accordance with a resolution of the Directors of WiseTech Global Limited, we state that:

1. In the opinion of the Directors:

   (a) the Consolidated financial statements and notes that are set out on pages 51 to 112 in the report are in accordance with the Corporations Act 2001, including:

      (i) giving a true and fair view of the consolidated entity's financial position as at 30 June 2026 and of its performance for the year ended on that date; and

      (ii) complying with Australian Accounting Standards and the Corporations Regulations 2001; and

   (b) the Consolidated entity disclosure statement as at 30 June 2026 set out on pages 113 to 116 is true and correct; and

   (c) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

2. There are reasonable grounds to believe that the Company and the Group entities identified in note 27 will be able to meet any obligations or liabilities to which they are or may become subject to by virtue of the Deed of Cross Guarantee between the Company and those Group entities pursuant to ASIC Corporations (Wholly-owned Companies) Instrument 2016/785.

3. This declaration has been made after receiving the declarations required to be made to the Directors by the chief executive officer and interim chief financial officer in accordance with section 295A of the Corporations Act 2001 for the financial year ended 30 June 2026.

4. The Directors draw attention to note 2 to the consolidated financial statements, which includes a statement of compliance with the International Financial Reporting Standards.

On behalf of the Board

Raelene Murphy
Independent Chair
26 August 2026

KPMG

Independent Auditor's Report

To the shareholders of WiseTech Global Limited

Report on the audit of the Financial Report

Opinion

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

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

The ***Financial Report*** comprises:

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

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

Basis for opinion

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

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report.

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

KPMG

Key Audit Matters

The ***Key Audit Matters*** we identified are:

- Recognition of revenue
- Capitalisation of software development costs
- Acquisition accounting for e2open

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the Financial Report of the current period.

These matters were addressed in the context of our audit of the Financial Report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Recognition of revenue ($1,395.9m)

Refer to Note 3 to the Financial Report

The key audit matter	How the matter was addressed in our audit
The recognition of revenue is a key audit matter due to: • the significance of revenue to the financial performance of the Group; • the high volume of customer transactions; and • the complexity in relation to revenue recognition of contracts with multiple performance obligations and discount structures using an automated billing system. Auditing the revenue recognised based on this transactional data requires significant effort, including the use of IT Specialists to supplement our senior audit team members.	Our procedures included: • assessing the Group's accounting policies against the accounting standard requirements, our business understanding and industry practice; • reading a sample of executed customer contracts to understand the key terms of the arrangements and comparing these to the criteria in the accounting standards, those in the Group's policies and against the Group's identified performance obligations; • obtaining an understanding, and testing key internal controls in relation to the Group's recognition of revenue from contracts with customers; • working with our IT specialists: - testing relevant IT general controls for the key revenue recording systems critical to customer transaction data integrity and completeness; and - for a significant revenue arrangement, testing relevant IT application controls including access to the billing system, calculation of customer usage, configuration of price lists, discount structures and the billing module, and the interface

	between the billing system and the general ledger • for a sample of revenue transactions for contracts with multiple performance obligations, evaluating standalone selling price allocation methodology against the requirements of AASB 15 by testing key underlying assumptions and data using observable inputs, details of customers' arrangements and pricing practices and mathematical accuracy of the underlying calculations; • for a sample of revenue transactions from each significant revenue arrangement, assessing the revenue recognised throughout the period by inspecting underlying customer contracts, price list records, discount structures (as applicable), billing, usage or fulfilment reports, invoices and cash receipts in bank statements; • for a sample of manual adjustments and a sample of credit note transactions from each significant revenue arrangement, assessing revenue recognised against the underlying contracts, invoices, correspondence with customers, and/or credit notes; • assessing the Group's disclosures in the financial report using our understanding obtained from our testing, against the requirements of the accounting standards.

Capitalisation of software development costs (additions: $153.3m)	
Refer to Note 7 to the Financial Report	
The key audit matter	**How the matter was addressed in our audit**
Capitalisation of software development costs is a key audit matter due to: • the significance of software development costs to the financial statements; • the high volume of software developer hours capitalised; and	Our procedures included: • assessing the Group's accounting policies against the accounting standard requirements, our business understanding and industry practice. • inspecting the Group's documentation of their assessment of capitalised software development costs against AASB 138:

• the judgement required by the Group in determining that the development activities undertaken meet the capitalisation criteria of the accounting standards including the Group's assessment of the number of software development hours capitalised which is reliant on data extracts from software workflow tools. These workflow tools are used to monitor and record the activities of software developers for capitalised software development. We focused our effort on analysing the underlying sources used by the Group in applying these judgements, the potential for bias, and their consistency of application. We involved IT specialists to supplement our senior audit team members who understand the Group's business, industry and economic environment it operates in.	*Intangible Assets* including the requirements to demonstrate separability, control and future economic benefit; • obtaining an understanding of the Group's software development processes and how software developers use the software workflow tools to record activities; • working with our IT specialists, testing the relevant IT general controls for certain software workflow tools critical to the integrity of underlying development activity data; • testing the Group's key controls for capitalisation model inputs, outputs and monthly analysis of the capitalised software development costs; • testing a sample of additions to development costs by: - inspecting information recorded in the software workflow tools and assessing the Group's identification of development activities against the criteria within the accounting standards; - assessing the task nature against the requirements for capitalisation through inquiry directly with the developers; - inspecting the capitalised hours recorded in the software workflow tools to assess that they: o relate to an employee with a developer-related role; o pertain to activities related to a project in development or an enhancement to an existing software product as opposed to research or maintenance; and o are appropriately capitalised in accordance with the Group's accounting policy and the criteria in the accounting standards; • assessing the labour costs eligible for capitalisation by testing a sample of key inputs to underlying records including employees' payroll information;

KPMG

	• assessing the Group's allocation of directly attributable overhead costs eligible for capitalisation against the criteria within the accounting standards; • assessing the Group's disclosures in the financial report using our understanding obtained from our testing, against the requirements of the accounting standards.

Acquisition accounting for e2open ($2,306.3m)

Refer to Note 18 to the Financial Report

The key audit matter	How the matter was addressed in our audit
On 4 August 2025, the Group acquired 100% of E2holdings Parent Holdings Inc ("e2open") for consideration of $2,306.3m, resulting in the recognition of assets and liabilities including, intellectual property, customer relationships, trade names and goodwill. This transaction is considered to be a key audit matter due to: • the significance of the Group's acquisition of e2open in the current year; • the significant audit effort and complexity in assessing the Group's judgements relating to the determination of the fair values of assets and liabilities acquired. The Group engaged an external valuation expert to assess the fair value of certain assets including intellectual property, customer relationships and other intangible assets. The key assumptions we focused on in the valuations of intangible assets included forecast revenue, discount rates, useful lives, cost to replicate and royalty rate. We involved our valuation specialists to supplement our senior audit team members who understand the Group's business, industry and economic environment it operates in.	Our procedures included: • inspecting the underlying transaction agreements to: - understand the key terms and conditions of the acquisition and nature of the assets and liabilities acquired; - assess the acquisition accounting against the requirements of the accounting standards; • testing the accuracy of the calculation and measurement of consideration paid to acquire e2open based on the underlying transaction agreements and inspecting the payment in the Group's bank statements; • assessing a sample of the Group's tangible assets and liabilities acquired to underlying records; • working with our valuation specialists: - assessing the objectivity, competence and scope of the Group's external valuation experts; - evaluating the valuation methodology used to determine the fair value of assets and liabilities acquired, considering accounting standard requirements and observed industry practices; - assessing the key assumptions in the Group's external valuation expert

	report prepared in relation to the identification and valuation of intellectual property, customer relationships and trade names including: • checking forecast revenue assumptions for consistency with the Group's valuation model used as part of the pre-acquisition due diligence process; • independently developing an expectation for applied discount rates, useful lives, costs to replicate and royalty rate ranges using publicly available market data for comparable entities, adjusted by risk factors specific to the Group and the industry it operates in. These rates were then compared to those applied by the Group's external valuation expert. • recalculating the goodwill balance recognised as a result of the transaction and comparing it to the goodwill amount recorded by the Group; • assessing the Group's disclosures in the financial report using our understanding obtained from our testing, against the requirements of the accounting standards.

Other Information

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

The Other Information we obtained prior to the date of this Auditor's Report was the Operating and Financial Review, Board of Directors, Directors' Report, Sustainability Report and Letter from the Chair of People & Remuneration Committee. The About us, 2026 highlights, Financial highlights, Independent Chair's Letter, CEO report, Our business, Corporate Governance statement, Five-year financial summary, Shareholder information, Glossary and Corporate Directory are expected to be made available to us after the date of the Auditor's Report.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not and will not express an audit opinion or any form of assurance conclusion thereon, with the exception of the Remuneration Report and specified sustainability disclosures within the Sustainability Report and our respective assurance opinion/conclusion.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

Responsibilities of the Directors for the Financial Report

The Directors are responsible for:

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

Auditor's responsibilities for the audit of the Financial Report

Our objective is:

- to obtain reasonable assurance about whether the Financial Report as a whole is free from material misstatement, whether due to fraud or error; and
- to issue an Auditor's Report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with *Australian Auditing Standards* will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Report.

A further description of our responsibilities for the audit of the Financial Report is located at the *Auditing and Assurance Standards Board* website at: https://www.auasb.gov.au/media/bwvjcgre/ar1_2024.pdf. This description forms part of our Auditor's Report.

Report on the Remuneration Report

Opinion

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

Directors' responsibilities

The Directors of the Company are responsible for the preparation and presentation of the Remuneration Report in accordance with *Section 300A* of the *Corporations Act 2001*.

Our responsibilities

We have audited the Remuneration Report included in pages 18 to 41 of the Directors' report for the year ended 30 June 2026.

Our responsibility is to express an opinion as to whether the Remuneration Report complies in all material respects with *Section 300A* of the *Corporations Act 2001*, based on our audit conducted in accordance with *Australian Auditing Standards*.

KPMG

Cameron Slapp

Partner

KPMG Sydney

26 August 2026

Sustainability Report

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Introduction

This report represents a complete set of climate-related disclosures for WiseTech Global Limited and its controlled entities (WiseTech or Group) for the financial year ended 30 June 2026. WiseTech's climate-related disclosures (Sustainability Report) have been prepared in accordance with AASB S2 *Climate-related Disclosures* (AASB S2) under the Australian Sustainability Reporting Standards (ASRS) and the *Corporations Act 2001 (Cth)*. This report includes information that WiseTech considers material to understanding its climate-related risks and opportunities.

For other information related to WiseTech's broader sustainability performance, refer to WiseTech's Annual Report published in October and ESG section of the Investor Center on WiseTech's website.

Reporting entity and connected information

This report has been prepared for the same consolidated reporting entity and reporting period as WiseTech's Consolidated financial statements (refer to note 26 in the Consolidated financial statements). This report should be read in conjunction with other sections of the Financial Report.

Transition relief

WiseTech has adopted transitional relief from the requirement to disclose comparative information in the first reporting period, except for greenhouse gas emissions data which is voluntarily provided given its availability for the prior year. On 4 August 2025, WiseTech completed the acquisition of a 100% interest in E2open Parent Holdings, Inc. (e2open). As e2open was outside of the Group's consolidation boundary for the entirety of FY25, comparative emissions data is presented on a pre-acquisition basis and excludes e2open.

Forward looking statements

The Sustainability Report contains forward-looking statements, including statements or information that encompasses WiseTech's intent, objectives, initiatives, commitments and current expectations with respect to climate-related risks and opportunities, climate strategy, our business and operations, strategy, financial performance and risk management practices. WiseTech cautions primary users of the Sustainability Report not to place undue reliance on forward-looking statements and such statements should be considered alongside the relevant risks, uncertainties and assumptions.

Forward-looking statements, including our Net Zero Carbon ambition, are based on WiseTech's current knowledge and assumptions as at the date of this report and are not a guarantee or confirmation of WiseTech's future performance. They involve assumptions about pathways to decarbonization and climate-related risks and opportunities which are by their nature subject to uncertainty including external factors such as changes in regulatory environments, the pace and nature of the global energy transition, market conditions or technological developments, many of which are beyond the control of WiseTech.

Except as required by applicable laws or regulations, WiseTech does not undertake to publicly update or review any forward-looking statements, including those informed by scenario analysis.

Historical information or performance that is included within the Sustainability Report cannot be relied on as a guide for future performance.

Judgments and significant uncertainties

The preparation and presentation of this report involves applying judgments to determine what information is relevant, reliable and useful for disclosure. Key judgments include the identification of climate risks and opportunities that could reasonably be expected to affect the Group's prospects; what is material information to be disclosed for the identified climate risks and opportunities; the selection of climate scenarios, temperature pathways and time horizons; the level of quantitative disclosure, including whether certain financial effects are not decision useful; the determination of the organizational boundary under the operational control approach; and the selection of emission calculation methods, including the use of proxies, estimates and assumptions where actual activity data is not available.

Measurement uncertainty arises throughout the report resulting from data availability, the nature of forward-looking assessments, and judgments made related to both. For emissions disclosures, uncertainty arises from varying availability of primary and verified data, including emission factors, and reliance on estimation techniques to estimate activity data where actual data is not reasonably available. Disclosed emissions amounts are sensitive to emission factors used and data quality but this is expected to reduce over time as corporate reporting practices mature globally and emission factors become more standardized. For scenario-analysis informed disclosures including resilience conclusions and anticipated financial effects, uncertainty arises from the limitations of climate modeling and the assumptions on which it is based, future greenhouse gas emissions pathways, changes in climate policy and regulation, developments in carbon pricing mechanisms, technological advancements, and changes in customer demand and market conditions. These uncertainties are expected to continue into future reporting periods.

Overview of our business

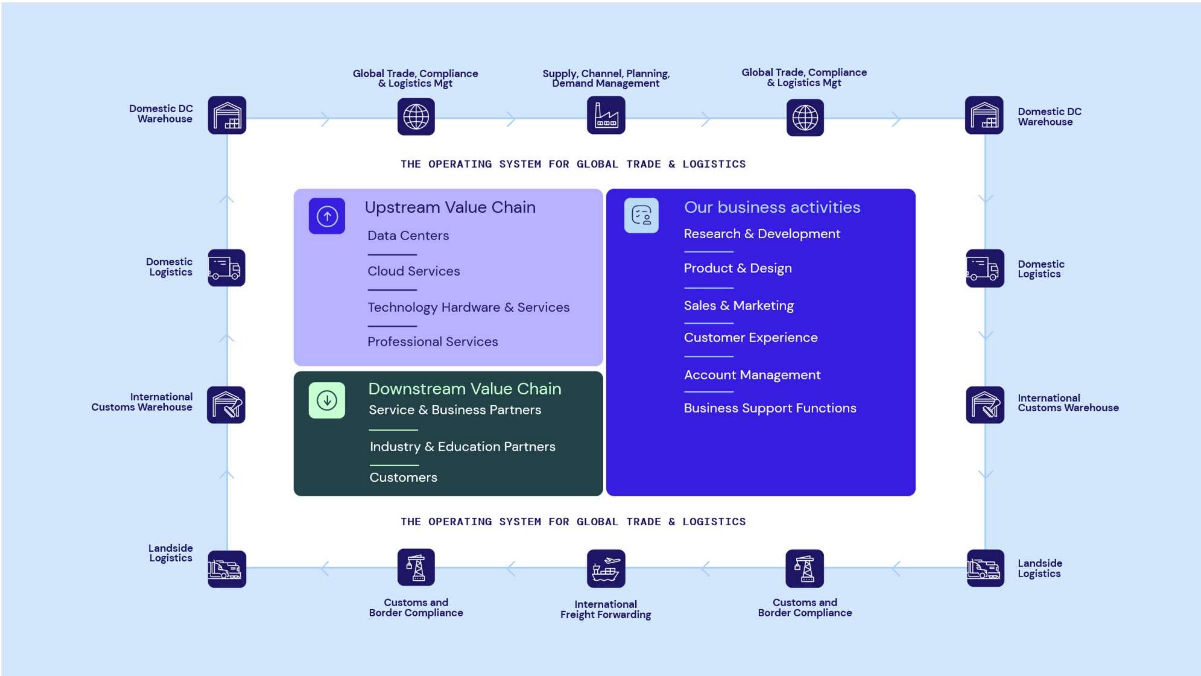
Business model and value chain

Our mission is to enable and empower the supply chains of the world. We do this by building critical digital infrastructure across multiple deep markets including logistics and transport; connected supply chain orchestration; trade finance and banking; and customs, border and government agencies; and verified identity, trust and data. Our software solutions help supply chain participants manage the movement of goods around the world as quickly and efficiently as possible to make the supply chain faster, more productive, efficient, and secure.

As a software solutions provider, WiseTech is not directly involved in the manufacture or physical transportation of goods, unlike our customers. Our business model uses artificial intelligence (AI) to drive customers' efficiencies, creating value through products that support supply chain demand sensing, document ingestion, classification assistance, end-to-end logistics execution and global trade assistance to logistics service providers, customs brokers, importers and exporters.

Within our operations key business activities include Research & Development and Product & Design, with 33 product development centers including centers of excellence in Sydney, Bengaluru and Nanjing. Information Systems, a key business support function, operates an on-premises data center alongside third-party sites to support internal and customer-facing technology infrastructure.

Our value chain comprises resources and relationships we rely on to develop and deliver our products. Upstream, our operations rely on third-party data center infrastructure, including co-location facilities and public cloud services, to host and deliver our software applications. Our go-to-market strategy is a combination of our internal Business Development, Sales and Product Marketing teams, along with our external Global Partner Network of principally technology consultants who assist customers directly with implementation and utilization, downstream of our business.



Overview of climate strategy

WiseTech's Sustainability & ESG Framework encompasses three impact priorities: Net Zero Carbon, Education, and People & Culture. Our Net Zero Carbon ambition is for our global operations to be Net Zero Carbon and for our products to support customers to reduce emissions from global logistics and supply chains. This ambition is intended to provide strategic direction rather than represent a formal climate target.

As a software provider to emissions-intensive industries, our climate approach addresses both the reduction of our operational emissions and development of product capabilities that support emissions reduction across our served markets. While we manage identified climate-related risks in accordance with internal governance and risk management frameworks, our focus is primarily driven by stakeholder expectations and business opportunity. See pages 136-140 for information about our climate-related risks and opportunities.

During the year ended 30 June 2026, we undertook a consultant-led assessment of the feasibility of establishing formal climate targets, including emissions forecasting and abatement potential of decarbonization initiatives against commercial alignment. We concluded formal targets are not necessary at this stage.

We considered establishing emissions targets focused on data centers given their material energy consumption and emissions impact within the technology sector. However, our on-premises facility and the majority of co-location sites already procure 100% renewable electricity backed by certificates, limiting the operational benefits of targets. We also explored Scope 3 targets, recognizing Scope 3 as our largest emission source. However, we identified practical and commercial challenges in influencing supplier emissions together with recent revisions to previously announced climate targets by some technology companies reflecting implementation challenges.

As electricity represents approximately 90% of WiseTech's operational energy usage, our pathway to operational decarbonization is relatively straightforward. As such we do not have a formal climate-related transition plan but a high-level pathway in which transitioning to low-carbon electricity and electrification of remaining fossil fuel usage represent the primary levers. We have already transitioned to 100% renewable electricity via bundled certificates and supply for our largest offices - our Sydney HQ in FY25 and our Chicago site during FY26 - and will continue to procure low-carbon electricity (renewables or nuclear linked) for our other sites where practicable. As such, within FY26 we reassessed the role of carbon offsets within our Net Zero Carbon ambition and decided to discontinue their use. This decision reflects evolving market views regarding the effectiveness of widely traded carbon offsets, together with the limited availability of higher-quality carbon removal credits which are increasingly considered more appropriate for addressing residual or hard-to-abate emissions than general offsetting. We concluded that prioritizing procurement of low-carbon electricity represented a more impactful and commercially aligned course of action.

Governance

Board structure, roles and governance responsibilities

The WiseTech Global Limited Board of Directors (Board) is responsible for overseeing the implementation and management of the Group's sustainability strategy, policies, practices, performance, targets and initiatives and monitoring the Group's climate-related risks and opportunities. The Board is also responsible for incorporating climate resilience into the Group's strategy and business model and assessing implications for the Group's financial position, financial performance and cash flows. Where the nature and approach of the deal supports it, sustainability risks, including climate-related risks, are considered as part of M&A due diligence and received by the Board as part of transaction proposals. Climate-related risks and opportunities, including associated trade-offs, are considered when setting the Group's risk appetite. WiseTech does not currently apply an internal carbon price in business decision-making.

To assist with these responsibilities, a number of activities have been delegated to the Audit & Risk Committee (ARC).

The ARC, reporting to the Board:

- Reviews annual Sustainability reporting for compliance with sustainability reporting standards and may make recommendations to the Board in relation to sustainability reporting and disclosure processes;
- Considers the appointment, rotation and evaluates the effectiveness of external auditors appointed to assure the Sustainability Report;
- At least annually reviews the Group's Enterprise Risk Management Framework for managing significant financial and non-financial risks, including climate-related risks and opportunities;
- Considers whether the Enterprise Risk Management Framework and internal controls effectively identify areas of potential material financial and non-financial risk;
- Receives quarterly reports from management on new and emerging sources of financial and non-financial risk, including climate-related risks if relevant;
- At least annually reviews the Group's business continuity plans;
- May make recommendations to the Board on the Group's approach to sustainability and any related policies, practices, performance, reporting and initiatives;
- Provides the Board with a verbal update at the next Board meeting following each ARC meeting.

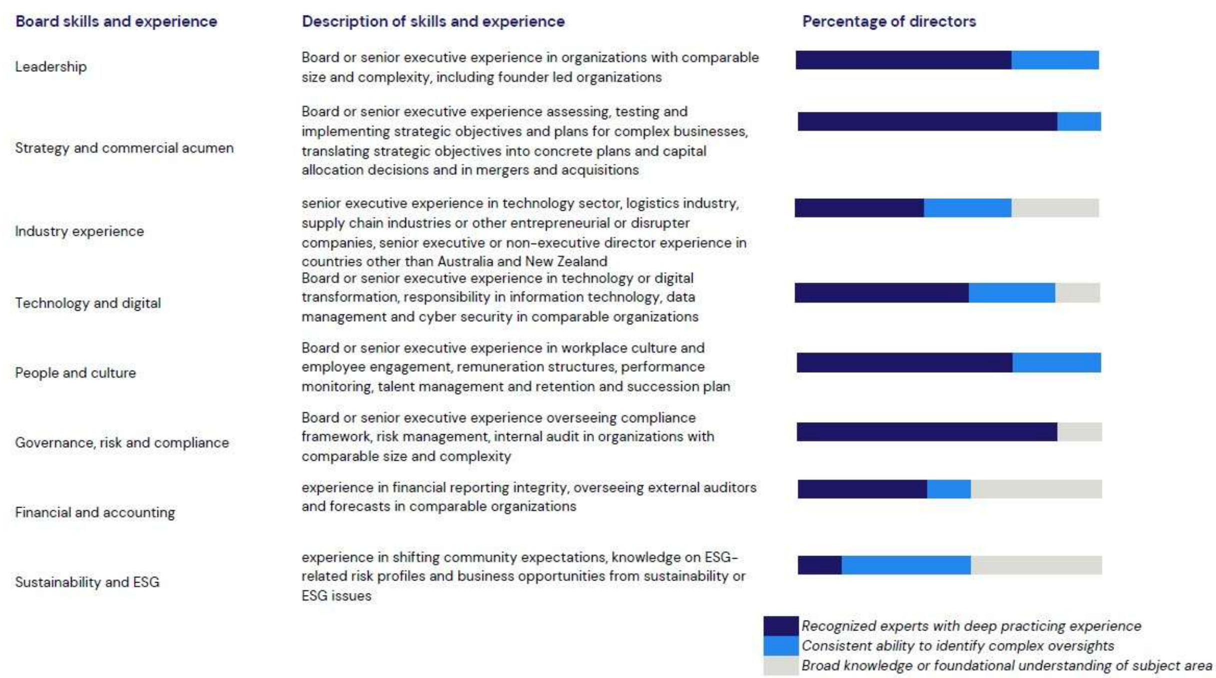
WiseTech is not required to meet any climate-related targets pursuant to laws or regulations. The Group does not have targets related to climate-related risks and opportunities as explained on page 130, however during the period the ARC received updates on the business implications of having climate targets. WiseTech has a Net Zero Carbon ambition and the ARC receives annual updates from management on WiseTech's operational emissions profile as part of the annual emissions reporting process.

The above responsibilities for each of these bodies, including the Board's oversight of climate-related risks and opportunities, are described above and reflect the relevant charters which are published on our website.

Climate-related skills and experience

The Board seeks to ensure that appropriate skills and competencies are available to execute its climate-related responsibilities through the Nomination Committee which reviews the Board composition as required and the Board skills matrix at least annually.

Annual evaluation of the skills and capabilities of the Directors incorporates sustainability and ESG competencies. This includes assessing experience in responding to evolving community expectations, understanding ESG-related risk profiles, including climate-related risk, and identifying business opportunities linked to sustainability and ESG issues. The result of the FY26 assessment for Board Skills Matrix is set out below. The assessment found that most Directors possess consistent ability to identify complex oversights or foundational understanding of these areas. To further strengthen its expertise and capabilities, the Board conducted targeted training on sustainability matters delivered by an external advisor during this reporting period.



Remuneration

The People & Remuneration Committee (PRC) assists the Board in reviewing remuneration arrangements for the Board and senior leadership team which includes consideration of climate-related responsibilities. The PRC carefully considers responsibilities and related performance against the company's goals when recommending incentive award vesting outcomes. Management of climate-related risks and opportunities is considered in this assessment in line with the responsibilities set out in the Board and Committee charters for Directors and where a member of the senior leadership team is allocated responsibility for a risk in the Enterprise Risk Management Framework or delivery of strategic objectives. Currently there are no specific performance metrics linked to climate-related considerations and senior leadership and executive remuneration is not linked to climate performance explicitly as the potential financial impact to WiseTech is not material.

Management's role in climate governance

The Sustainability & ESG function coordinates sustainability matters across the Group and collaborates with other functions as necessary. Relevant activities to the monitoring, management and oversight of climate-related risks and opportunities include:

- Identifying and assessing the changing external operating environment, including climate-related risks and opportunities.
- Integrating climate-related considerations within key procedures and controls to support the oversight of climate-related risks and opportunities, such as the Enterprise Risk Register hosted in the Group's Governance Risk and Compliance tool, and the Management Risk Committee led by the Risk function, and the cross-functional Climate-related Risk and Opportunity Working Group.
- Partnering key functions, such as Information Systems, to manage risk and pursue opportunities, in alignment with business objectives.
- Leading calculation and management of greenhouse gas emissions. Processes and controls relating to this activity are integrated across sustainability, finance and operations.
- Proposal of climate-related targets to the Board for consideration.
- Formal due diligence as appropriate for M&A transactions. Any climate-related risks identified would require safeguards commensurate with the level of risk identified to enable the transaction to proceed. Reports present consideration of the related trade-offs between climate-related risks and opportunities to the Board.

The Risk Management function is responsible for supporting and validating the identification, assessment and management of risks, including climate-related risk, across the Group.

Both functions report to the Chief Financial Officer.

Climate-related risks and opportunities are integrated into the Group's risk management process, which is described on page 135. Each risk in the Enterprise Risk Register is assigned to an owner who is responsible for the management of that risk.

Climate-related risk and opportunity assessments are performed by the Climate-related Risk and Opportunity Working Group which incorporates experts from the Sustainability & ESG, Risk, Finance and Company Secretary functions.

Risk management

WiseTech views risk management as a continual process, integral to achieving our objectives. Management of climate-related risks and opportunities is in line with the Group's Enterprise Risk Management Framework. This ensures a consistent and structured approach to risk management across all levels of the organization and treats climate-related risk management the same as other types of enterprise risk. There is no difference between the management of climate-related risks and the management of other enterprise risks, as described in the Enterprise Risk Management Framework reviewed and approved by the ARC on an annual basis to ensure continued relevance.

WiseTech performs scenario analysis periodically when significant business changes occur to support the identification of climate-related risks and opportunities and to assess WiseTech's climate resilience. We first undertook this in 2023 by partnering with external climate advisors to identify and validate climate-related risks and opportunities via scenario analysis, resulting in a well-established climate risk and opportunity register. In the year ended 30 June 2026, scenario analysis was used to validate existing climate-related risks rather than inform new identification, reflecting the maturity of the Group's register. Following the acquisition of e2open a risk and opportunity identification exercise was undertaken with e2open senior leadership and the Climate-related Risk and Opportunity Working Group and incorporated into our Group register.

Climate-related risks and opportunities are monitored and assessed on an annual basis by the Group's Sustainability & ESG and Risk functions, using inputs including desktop research and validated by the Climate-related Risk and Opportunity Working Group and relevant functions such as Information Systems. Reports from management on new and emerging sources of risk are submitted to the ARC on a quarterly basis and are validated by the management level through the risk review monitoring process. Climate-related risk and opportunity assessment takes place initially at an inherent level, with likelihood and consequence considered against a matrix of qualitative and quantitative criteria. WiseTech evaluates climate-related risks and opportunities using the same matrix that it applies to other types of risks. The relevant controls are then considered to understand the residual risk, with further treatment plans introduced if the level of residual risk is not acceptable. Climate-related risks and opportunities and their corresponding ratings are recorded in the risk register within the Group's Governance Risk and Compliance tool and prioritized for management according to the assigned residual rating, consistent with the approach applied to other risks. For oversight, climate-related risks and opportunities are organized into risk domains, enabling visibility at an appropriate level of aggregation. All enterprise risks, including climate-related risks and opportunities, are reported to the ARC at an aggregate level to ensure the most significant areas of exposure are given focus.

Climate-related risks and opportunities are managed in line with the Group's enterprise risk management framework and are not prioritized differently to other risk types. However, to support external reporting requirements, climate-related risks and opportunities are subject to additional, structured assessment processes aligned with AASB S2. In addition to enterprise risk ratings, each climate-related risk and opportunity is assessed against criteria including financial, stakeholder and sector impact to determine whether it is reasonably expected to affect the Group's prospects from the perspective of primary reporting users.

Impact of climate-related risks and opportunities

The table below presents our evaluation of the current and anticipated effects, including financial effects, of climate-related risks and opportunities which could reasonably be expected to affect WiseTech's prospects over the short, medium and long term. We have considered historical evidence and our internal control environment as mitigations. While mitigations and adaptations described address climate-related risks and opportunities, they may also mitigate or pursue broader enterprise risks and opportunities. WiseTech has also drawn on climate scenario analysis to enhance our understanding of how risks and opportunities may impact our business model and value chain, as well as in financial modeling to assess potential financial effects out to 2050 and to stress-test our commercial strategy and business model to assess climate resilience.

The table discloses material information about climate-related risks and opportunities, impacts on WiseTech's business model and value chain, mitigations and adaptations, and financial effects. Further to modeling the potential financial effects of climate-related risks across both low (1.5°C) and high (>3°C) emissions scenarios, we conclude the impacts of all climate-related risks fall below WiseTech's materiality threshold. No climate-related risk is anticipated to materially impact our financial position, performance or cash flows in the short, medium or long term using a materiality threshold of 5% variance to baseline financial forecasts, however these are reported on the basis that report users may expect these risks to affect WiseTech's prospects.

		Time horizon legend: Short term (S) = 2030 Medium term (M) = 2040 Long term (L) = 2050
Climate-related risks and opportunities	**Current and anticipated effects and mitigation and adaptation efforts (controls)**	**Current and anticipated financial effects for WiseTech**
Physical damage to critical data center infrastructure or power outages due to extreme weather events (Physical risk) Time horizons: S, M, L	Physical hazards are most relevant to our data centers which are critical assets for operations. Data centers are predominantly third-party sites (co-location) rather than on WiseTech premises. No offices are considered critical due to the ability of our workforce to work from anywhere. Extreme weather events – including heat, heavy rainfall and drought – present an inherent physical risk with revenue interruption and equipment replacement costs the potential impacts to WiseTech. While the frequency and intensity of events are projected to increase over time across all geographies, risk effects are not anticipated. Key data centers are located in areas of relatively stable physical hazard exposure, mitigating a range of risks including climate-related factors. Geographic separation and business continuity plans, including failover procedures and backup power, reduce the residual risk of customers being unable to access our key CargoWise platform. In the unlikely event of failure significant operations would be transitioned virtually to an alternate data center within a short time frame at no incremental operating cost to the business. Therefore while 100% of data center IT assets may be exposed to this risk, impact on business activity is considered immaterial. Over the short term, the Group anticipates consolidating data center locations following its acquisition of e2open. While this consolidation is driven by business efficiency, it is expected to further reduce climate-related risk by transitioning to sites with lower inherent physical hazard exposure and advanced controls typical of enterprise-grade data centers with contractual uptime guarantees.	No material impact in the year ended 30 June 2026. No significant risk of material adjustment to the carrying amount of assets or liabilities in the year ending 30 June 2027. No material impact is anticipated in the short, medium or long term.

Time horizon legend: Short term (S) = 2030 Medium term (M) = 2040 Long term (L) = 2050

Climate-related risks and opportunities	Current and anticipated effects and mitigation and adaptation efforts (controls)	Current and anticipated financial effects for WiseTech
Increase in energy prices and grid instability affects critical data centers and offices (Transition risk) Time horizons: S, M	The price of electricity used by WiseTech is anticipated to rise over the short to medium term, driven by grid transformation costs in countries where our largest operations are based. This is likely to increase cost pass-through by co-location providers and direct costs incurred for on-premises data centers. As renewable capacity within grids increases over time, declining baseload power from fossil fuel-linked generation is anticipated. During this energy transition, the risk of grid outage across all locations may increase as infrastructure adapts to accommodate fast-response energy sources supporting variable renewable generation. Grid outage has the potential to disrupt electricity supply to data centers through which the Group's software platforms are accessed. While grid instability carries an inherent exposure to our transaction-related revenue streams at approximately 30-50% of Group revenue, existing controls as described for physical hazards on page 137 reduce residual risk to a low level. Other mitigants include WiseTech's infrastructure being located in established data centers with existing grid connections, and co-location partners securing long-term, reliable supply through Power Purchase Agreements and other contractual mechanisms. For WiseTech's key directly operated sites, Procurement and Sustainability functions collaborate to source and negotiate energy agreements aligned with business requirements. Co-location partners also engage directly with utilities to support grid capacity, infrastructure upgrades and reliability. This is anticipated to continue as an indirect reliability mitigation measure.	No material impact in the year ended 30 June 2026. No significant risk of material adjustment to the carrying amount of assets or liabilities in the year ending 30 June 2027. No material impact is anticipated in the short, medium or long term.

Time horizon legend: Short term (S) = 2030 Medium term (M) = 2040 Long term (L) = 2050		
Climate-related risks and opportunities	**Current and anticipated effects and mitigation and adaptation efforts (controls)**	**Current and anticipated financial effects for WiseTech**
Increased climate-transition policy and regulation raise costs for the global supply chain industry, with potential pass-through effects on goods demand and transportation volumes (Transition risk) Time horizons: S, M, L	Carbon pricing instruments such as emissions trading schemes or carbon border adjustment mechanisms may increase costs within high-emitting segments of the global supply chain industry in WiseTech's customer base, particularly toward 2050. Higher operating costs may be passed through to purchasers of logistics transportation services, retailers and ultimately end customers. However following scenario analysis, WiseTech does not anticipate carbon pricing will suppress global trade volumes across the short, medium or long term. International shipping volumes - a proxy for manufacturing as well as goods transportation activity, both of which represent key elements of WiseTech's addressable market - are anticipated to continue growing to 2050. While approximately 30-50% of Group revenue is currently derived from volume-based customer activity within our software, this revenue is not fully correlated to external trade conditions. Our commercial model and diversified addressable market provides structural stability, with the Group's e2open business operating a subscription-based commercial model where revenue is not directly linked to trade volumes. No additional mitigation or adaptation efforts are currently deemed necessary.	No material impact in the year ended 30 June 2026. No significant risk of material adjustment to the carrying amount of assets or liabilities in the year ending 30 June 2027. No material impact is anticipated in the short, medium or long term.

Time horizon legend: Short term (S) = 2030 Medium term (M) = 2040 Long term (L) = 2050		
Climate-related risks and opportunities	**Current and anticipated effects and mitigation and adaptation efforts (controls)**	**Current and anticipated financial effects for WiseTech**
Increased climate-transition policy and regulation increase demand for WiseTech products (Transition opportunity) Time horizons: S, M, L	Shipping, trucking, manufacturing and retail industries materially contribute to global emissions therefore mechanisms such as carbon pricing may increase costs and place pressure on the global logistics and trade ecosystem to identify operational efficiencies over time. To mitigate rising operating costs and underlying drivers, businesses may invest in technology solutions including those developed by WiseTech to improve process automation, transportation utilization and optimize manufacturing and distribution. Climate-related regulatory requirements that directly or indirectly require the supply chain industry to measure, reduce or pay for emissions may present a commercial opportunity to support customers comply with climate-related requirements. A current and anticipated effect on our business model include the development of features which directly or indirectly respond to this opportunity to generate revenue, including shipment-level emissions quantification, digital documentation capabilities, and logistics optimization functionality, which can reduce emissions as a co-benefit. WiseTech funds all software development out of operating cash flow. The proportion of business activities in FY26 aligned to the opportunity of climate-related regulation represented investment of approximately \$3.5-19.5m which is 1-5% of R&D investment. The ARC receives quarterly reports from management on new and emerging sources of risk and opportunity. This enables WiseTech to identify and take any actions required by a changing global regulatory landscape.	For the year ended 30 June 2026 the current financial effects are not separately identifiable from other revenue drivers as relevant product features are not commercialized individually. Providing combined quantitative information would not be possible or decision useful. No significant risk of material adjustment to the carrying amount of assets or liabilities in the year ending 30 June 2027. In the short, medium and long term while revenue may be impacted there is a high degree of measurement uncertainty due to the limited reliability of underlying assumptions. Resulting quantitative information would therefore not be decision useful.

Resilience and scenario analysis

Conclusion of climate resilience

We conclude WiseTech's strategy and business model remain resilient with no major adjustments or adaptations required or planned over the short, medium and long term, with resourcing for climate-related activities embedded within business-as-usual operations and immaterial. As a result, capital expenditure deployed toward climate-related risks is also not material. Nevertheless, the business retains significant strategic flexibility and capacity to adapt should future conditions require it.

Scenario analysis process

WiseTech conducted climate-related scenario analysis in the year ended 30 June 2026 to assess the impacts of relevant physical hazards and transition drivers on our strategy and business model to climate-related changes, developments and uncertainties, in relation to our identified climate-related risks and opportunities.

An external advisor was engaged to develop specifications and obtain relevant information from robust and widely used scenarios provided by international research and policy groups, in line with ASRS and the *Corporations Act 2001* requirements. The same sources were consulted in 2026 following the acquisition of e2open and using latest energy procurement volumes for the Group.

Physical scenario analysis has been conducted across WiseTech's complete facility list and critical assets – principally data centers - across the organizational boundary including all business units and locations in which we operate, including critical assets in the upstream value chain. Physical scenario analysis did not consider specific geographies within our downstream value chain due to the global nature of our customer base and industry.

Transition scenario analysis covered WiseTech's entire value chain, with transition drivers considered both in relation to WiseTech's operations, critical assets within the upstream value chain and at a global level for the downstream value chain, as appropriate. While climate-related opportunities did not form part of the quantitative scenario analysis, they were considered on a qualitative basis when assessing climate resilience. WiseTech determined that quantitative modeling of opportunities could not be achieved without undue cost or effort due to the absence of reliable inputs, unclear causal pathways between climate drivers and software product demand, and limitations of externally available climate scenarios. Accordingly, anticipated effects are described qualitatively, and WiseTech intends to refine this approach over time as methodologies and data availability mature.

Scenario analysis also provided inputs for financial modeling as climate metrics, enabling climate-related hazards and drivers to be overlaid into standard financial forecasting frameworks. This supported assessment of the effects of climate-related risks and opportunities on our financial position, cash flows, access to finance and cost of capital within the period and over the short, medium and long term as well as WiseTech's overall climate resilience.

Scenarios and timeframes used

Scenarios are not forecasts but aim to provide plausible futures to help WiseTech test the climate resilience of its business model and strategy. The scenario analysis included a diverse range of climate-related scenarios to explore transition drivers and physical hazards suitable to prioritized climate risks and opportunities. While a consistent scenario framework was maintained across both risk types, different sources were consulted for physical and transition risks reflecting their different analytical focus, to maximize the depth of insights generated.

Scenario	Low emissions (1.5°C)	High emission (>3°C)
Assumptions	A future in which more stringent climate action plans are implemented by major economies to limit global warming to 1.5°C by 2100. These include emissions trading and standards to limit extraction and use of fossil fuels in all major economies. There is an accelerated transition to renewables and electrification supported by low-carbon technological innovation. Transition risks and opportunities dominate, with increased climate regulation and carbon pricing mechanisms leading to cost increases across industries and slowdowns in global trade and consumption.	A future in which global coordination to avert climate change is limited, leading to high greenhouse gas emissions and failure to meet the Paris Climate Agreement. Continued reliance on fossil fuels, with clean energy technologies underfunded and developing slowly, resulting in a world with warming >3°C by 2100. Physical risks dominate with extreme weather events increasing in frequency and intensity globally. Lack of emissions regulations and coordinated global decarbonization efforts means global trade and consumption continues to grow.

Sources and selection rationale	**Transition risk:** ***NGFS v5.0 Net Zero 2050*** **1.5°C by 2100** This scenario meets requirements under the *Corporations Act 2001*. It has been selected as the low-emission scenario against which transition risks have been assessed due to the metrics it provides for assessment, including energy prices and sector-specific detail. It represents an ambitious climate action pathway used to assess the most severe transition risks and is aligned with the latest international agreement on climate change (Paris Agreement).	**Physical risk:** ***SSP3-7.0*** **~3.6°C (2.8°C to 4.6°C) by 2100** This scenario meets requirements under the *Corporations Act 2001* as it sees temperature increase well exceeding 2°C above industrial levels. It has been selected to assess the Group's exposure to more severe physical climate impacts under a plausible high-emission future.
	Physical risk: ***SSP1-2.6*** **~1.8°C (1.3°C to 2.4°C) by 2100** In addition, we have undertaken physical risk analysis using the Intergovernmental Panel on Climate Change (IPCC) SSP1-2.6 scenario as a comprehensive lower-emission physical climate scenario to provide a low-end reference point in contrast with the higher-warming scenario. A future with aggressive mitigation efforts can still involve physical hazard impacts therefore physical risk was also examined within a low emission scenario.	**Transition risk:** ***NGFS v5.0 Current Policies*** **3.0°C by 2100** This scenario meets the climate scenario analysis requirements under the *Corporations Act 2001* as it sees temperature increase well exceeding 2°C above industrial levels. NGFS scenarios with temperature outcomes and narratives equivalent to IPCC provide additional metrics for assessment, allowing an upper-bound reference point for transition risks.

While WiseTech's strategic and product vision considers the longer term, the Group does not publish fixed long-term strategic planning horizons. Ten-year intervals between time horizons were therefore adopted for climate risk and opportunity assessment and scenario analysis to align with publicly available climate datasets. Transition climate modeling typically uses five-year intervals and physical climate modeling outputs are twenty-year averages, therefore to balance considerations between these, ten-year intervals between the time horizons were considered appropriate. While WiseTech's business planning processes are generally focused on shorter-term periods, climate-related risks and opportunities are assessed over longer timeframes to support strategic decision-making and evaluate the potential impacts of climate-related risks and opportunities on the Group's prospects. The same set of time horizons is used across physical and transition risks for consistency purposes.

Time Horizon	**Year**	**Justification**
Short term	2030	Aligns with near-term policy commitments including Australia's Nationally Determined Contribution to reduce emissions, enabling assessment of immediate transition risks.
Medium term	2040	Captures structural shifts in energy systems and industrial decarbonization, where business model adaptation and asset exposure become increasingly material.
Long term	2050	Aligns with net zero commitments adopted by Australia and many other nations, providing the primary anchor for assessing long-term physical and transition risks and climate resilience.

Greenhouse gas emissions

WiseTech's total Scope 1, 2 and 3 emissions were 92,788 tonnes of carbon dioxide equivalent (tCO_2e) for the year ended 30 June 2026. Unless otherwise stated, emissions are reported in metric tonnes as absolute gross emissions and exclude any offsets or carbon credits. Emissions are measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and AASB S2's Scope 3 measurement framework and aligned with the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). FY25 comparative data excludes e2open which was acquired during FY26.

Greenhouse gas emissions	FY26	FY25
	tCO_2e	
Scope 1	483	284
Scope 2 (location-based)	3,028	2,958
Scope 3	89,277	68,758
Total absolute gross emissions	**92,788**	**72,000**

WiseTech has set its organizational boundary using operational control and uses this as its measurement approach, consistent with the prior reporting period, because WiseTech does not hold investments in or operate through entities where it does not exercise 100% ownership and operational control. Our boundary includes all the entities within the organizational structure (refer to note 26 in the Consolidated financial statements) and aligns with the Financial Statements. WiseTech has the ability to implement operating policies and procedures over all entities. This includes, for example, evacuation procedures and access policies. WiseTech determines operational control for each of its facilities and vehicles active during the reporting period through an annual process.

WiseTech's value chain emissions (Scope 3) boundary is determined through a third-party reviewed assessment of all 15 Scope 3 categories and their relevance to WiseTech. See page 147 for relevant Scope 3 categories. We prioritize categories that are expected to generate significant emissions, offer meaningful opportunities for reduction and are most relevant to our business goals, following GHG Protocol guidance.

Measurement inputs, assumptions, calculation methods and emission factors are detailed in the Emissions Methodology, selected in accordance with data availability, industry practice and geographic relevance. During FY26, estimates of electricity attributable to HVAC at controlled facilities were revised to align with the GHG Protocol and are reflected under Scope 2. Where newer emission factors are available from sources used previously they have been used.

FY25 figures have been updated accordingly to align with the inclusion of HVAC within FY26 data. This has resulted in an increase of 667 tonnes in Scope 2 (location-based), 768 tonnes in Scope 2 (market-based) and 350 tonnes in Scope 3 from Category 3 for FY25.

Emissions from operations

Our operational emissions grew approximately 8% from the year prior and include 483 tCO_2e Scope 1 from vehicles, stationary fuels and refrigerants and 3,028 tCO_2e Scope 2 (location-based) emissions. Scope 2 (location-based) emissions represent emissions from the electricity we consume in controlled offices, calculated using average emissions intensity of the electricity grids in regions where we operate. The growth in energy consumption resulting from acquired e2open offices was offset largely by decreased energy consumption by WiseTech's pre-existing operations, following the completion of our move to a co-located data center in Australia and ongoing property transition from traditional leased offices to co-working spaces.

WiseTech also measures Scope 2 emissions using a market-based methodology to reflect emissions from purchased renewable electricity. Scope 2 (market-based) emissions, which take into account contractual instruments, were up over 14% from the year ended 30 June 2025. Renewable electricity purchases for key sites combined with decreased operational consumption following data center co-location were offset by additional offices from e2open and updates to emission factors used to calculate market-based emissions in FY25.

Operational emissions	FY26	FY25
	tCO_2e	
Scope 1	**483**	**284**
Stationary fuels	*128*	*83*
Transport fuels	*202*	*92*
Refrigerants	*153*	*109*
Scope 2 (location-based)	**3,028**	**2,958**
Electricity	*2,509*	*2,248*
Purchased heating and cooling	*519*	*710*
Scope 2 (market-based)	**2,540**	**2,217**
Electricity	*1,979*	*1,388*
Purchased heating and cooling	*561*	*829*

Emissions from our value chain

Value chain emissions	FY26	FY25
	tCO₂e	
Category 1. Purchased goods and services	50,271	34,387
Category 2. Capital goods	2,887	8,026
Category 3. Fuel and energy related activities (not included in Scope 1 and Scope 2)	481	721
Category 5. Waste generated in operations	1,346	785
Category 6. Business travel	5,906	1,390
Category 7. Employee commuting (including work from home emissions)	6,161	4,073
Category 8. Upstream leased assets	3,382	2,288
Category 11. Use of sold product	18,843	17,088
Total Scope 3	**89,277**	**68,758**

Scope 3 emissions occur outside our operations and are indirectly influenced by our business activities. WiseTech's total Scope 3 emissions increased this year due to the acquisition of e2open. Categories 4, 9, 10 and 12-15 are deemed not relevant to WiseTech following an assessment as described on page 145 and are not reported.

Our only downstream category of emissions relates to the use of our software, which represents approximately 20% of Scope 3 emissions. WiseTech's Scope 3 emissions are primarily associated with our upstream value chain, typical for most businesses in the software industry. Our largest Scope 3 sources are emissions associated with operating and capital expenses, comprising approximately 60% of Scope 3 emissions.

WiseTech measures its Scope 3 greenhouse gas emissions using a combination of primary and secondary data. Where available, primary data relating to specific activities within our value chain is used, obtained from third-party suppliers or collected from internal functions. Where primary data is unavailable, secondary data is used. Input data is subject to internal review for completeness and accuracy prior to use in emissions calculations

Emissions methodology

Scope	Category	Emission source	Activity data	Emission factor source
Scope 1	Transport Fuel	Combustion of fuels in company controlled mobile combustion sources (e.g., cars)	Fuel consumption data	Department of Climate Change, Energy, the Environment & Water (DCCEEW), 2025. 'National Greenhouse Accounting (NGA) Factors, 2025 (PDF)', *Table 9, 'Direct (scope 1) and indirect (scope 3) emission factors for the consumption of transport fuels in different transport equipment'*, https://www.dcceew.gov.au/sites/default/files/documents/national-greenhouse-account-factors-2025.pdf
Scope 1	Stationary Fuel	Combustion of fuels in stationary sources (e.g., boilers)	Fuel consumption data	Department of Climate Change, Energy, the Environment & Water (DCCEEW), 2025. 'National Greenhouse Accounting (NGA) Factors, 2025 (PDF)', Table 5 - 'Natural gas distributed in a pipeline' https://www.dcceew.gov.au/climate-change/publications/national-greenhouse-accounts-factors-2025 Department for Energy Security & Net Zero (DESNZ) and Department for Environment, Food & Rural Affairs (DEFRA), UK Government GHG Conversion Factors 2026: full set (for advanced users); 'Fuels', https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2026 United States Environmental Protection Agency (EPA), Center for Corporate Climate Leadership, 'GHG Emission Factors Hub' 2025; 'Table 1', [https://www.epa.gov/climateleadership/ghg-emission-factors-hub.](https://www.epa.gov/climateleadership/ghg-emission-factors-hub)
Scope 1	Refrigerants	Hydrofluorocarbon (HFC) emissions during the use of refrigeration and air conditioning equipment	Refrigerant consumption is available for WiseTech's Chicago office, this is uplifted to account for	Intergovernmental Panel on Climate Change (IPCC), Sixth Assessment Report (AR6) 2021, The Earth's Energy Budget, Climate Feedbacks and Climate Sensitivity: Supplementary Material; 'Table 7.SM.7: Tables of Greenhouse Gas Lifetimes, Radiative Efficiencies and Metrics, p.16, 'GWP-100'', [https://www.ipcc.ch/report/ar6/wg1/chapter/chapter-7/.](https://www.ipcc.ch/report/ar6/wg1/chapter/chapter-7/)

			the entire organization based on floorspace	
Scope 2	Scope 2	Emissions from the generation of purchased or acquired el ectricity, steam, heating, or cooling consumed by the reporting company	Electricity consumption data	Australia Emission Factor and Residual Mix Factor: • DCCEEW (NGA Factors): Australian National Greenhouse Accounting Factors, 'Table 1', released June 2025 All Other Countries Emission Factors: • Carbon Footprint: Carbon Footprint Ltd.'s GHG Factors for International Grid Electricity (ROW) 2026, taken from the tab 'Country Factors from Fuel Mix. The Scope 2 component as taken from 'Electricity Generation Emissions Factor (kg CO2e/kWh)' while Scope 3 included the T&D Factor, WTT Factor and WTT of T&D factor. USA States Emission Factor and Residual Mix Factor: • EPA: Environmental Protection Agency Power Profiler Emissions Tool 2025, 'Subregion Rates (kg-MWh)' tab Germany heating emission factor: • Umwelt Bundesamt: E Kohlendioxid-Emissionsfaktoren für die deutsche Berichterstattung atmosphärischer Emissionen 2026

Scope	Category	Emission source	Activity data	Emission factor source
Scope 3	Category 1: Purchased goods and services	Extraction, production, and transportation of goods and services purchased or acquired by the reporting company in the reporting year, not otherwise included in Categories 2 - 8. (Example: Telecommunication, professional services, etc.)	Spend data by cost code, and vendor name (for hybrid method)	**Spend-based method:** Stadler, K. (2025) "EXIOBASE 3.10". Zenodo. doi: 10.5281/zenodo.14869924. **Hybrid method:** • Supplier reported scope 1 and 2 and scope 3 (upstream) emission data • Supplier reported global revenue
Scope 3	Category 2: Capital goods	Extraction, production, and transportation of capital goods purchased or acquired by the reporting company in the reporting year (Example: IT equipment)	Spend data by cost code, and vendor name (for hybrid method)	**Spend-based method:** Stadler, K. (2025) "EXIOBASE 3.10". Zenodo. doi: 10.5281/zenodo.14869924. **Hybrid method:** • Supplier allocated scope 1 and 2 emission data • Supplier activity data on inputs and outputs
Scope 3	Category 3: Fuel and energy related activities	Extraction, production, and transportation of fuels and energy purchased or acquired by the reporting company in the reporting year, not already accounted for in Scope 1 or Scope 2, including: a. Upstream emissions of purchased fuels (extraction, production, and	See Scope 1 and 2	

		transportation of fuels consumed by the reporting company) b. Upstream emissions of purchased electricity (extraction, production, and transportation of fuels consumed in the generation of electricity, steam, heating, and cooling consumed by the reporting company) c. Transmission and distribution (T&D) losses (generation of electricity, steam, heating and cooling that is consumed (i.e., lost) in a T&D system) – reported by end user		
Scope 3	Category 5: Waste generated in operations	Disposal and treatment of waste generated in the reporting company's operations in the reporting year (in waste facilities not owned or controlled by WiseTech)	Estimated waste volume from WiseTech's head office is extrapolated across FTE in offices under operational control.	**Waste-type-specific method:** DCCEEW, Australian National Greenhouse Accounts Factors, 2025, *Table 16 Indirect (scope 3) waste emission factors for total waste disposed to landfill by broad waste stream category*
Scope 3	Category 6: Business travel	Transportation or accommodation of employees for business-related activities during the reporting year (in vehicles and facilities not owned or operated by WiseTech)	Passenger km data for all Australian travel for the period and US travel from 01/01/2026 (e.g. air travel, taxi, rental	**Distance-based method:** Department for Energy Security & Net Zero (DESNZ) and Department for Environment, Food & Rural Affairs (DEFRA), 2026. *UK Government GHG Conversion Factors for Company Reporting (Conversion factors 2026: full set (for advanced users) MS Excel Spreadsheet)*. Business travel- air (tab) and WTT- business travel- air

			vehicles, rail, shuttle bus) Number of nights spent at hotels in each country for all Australian travel for the period and US travel from 01/01/2026 Spend data by cost code for travel expenditure	(tab), https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting. **Average data method (Hotel nights)** Cornell Hotel Sustainability Benchmarking Index, 2026 (Excel spreadsheet). HCMI Rooms Footprint Per Occupied Room (M1), All Hotels (Median), Cornell Hotel Sustainability Benchmarking Index 2026: Carbon, Energy, Water & Waste **Spend-based method:** Stadler, K. (2025) "EXIOBASE 3.10". Zenodo. doi: 10.5281/zenodo.14869924.
Scope 3	Category 7: Employee commuting and Work from Home	Transportation of employees between their homes and their worksites during the reporting year (in vehicles not owned or operated by WiseTech)	Employee commute and working from home patterns obtained via staff commute survey and extrapolated to cover whole organization and full period WiseTech FTE report	**Average-data method (Employee Commuting)** Department for Energy Security and Net Zero Greenhouse Gas Reporting https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2026 **Fuel-based method (Work-from-Home)** *Fuel Emission Factor:* Department for Energy Security & Net Zero (DESNZ) and Department for Environment, Food & Rural Affairs (DEFRA), UK Government GHG Conversion Factors 2026: full set (for advanced users); 'Fuels',

				https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2026 *Australia Electricity Emission Factor:* DCCEEW (NGA Factors): Australian National Greenhouse Accounts Factors, 'Table 1', released June 2025 *New Zealand Electricity Emission Factor:* Ministry for the Environment: Measuring emissions guide, updated 2026 https://environment.govt.nz/what-you-can-do/calculate-your-emissions/measuring-emissions-guide/ *All Other Countries Electricity Emission Factors:* Carbon Footprint: Carbon Footprint Ltd.'s GHG Factors for International Grid Electricity (ROW) 2026, taken from the tab 'Country Factors from Fuel Mix. The Scope 2 component as taken from 'Electricity Generation Emissions Factor (kg CO2e/kWh)' while Scope 3 included the T&D Factor, WTT Factor and WTT of T&D factor.
Scope 3	Category 8: Upstream leased assets	Operation of assets leased by WiseTech (lessee) in the reporting year and not included in Scope 1 and Scope 2. This also includes co-working spaces and similar premises occupied by WiseTech under service agreements rather than lease arrangements, where	**Lessor-specific method:** Where electricity consumption data available from data center partners or property providers **Average-data method:** Where electricity consumption data for a leased site is unavailable, an estimate is applied. This is based on floorspace or headcount intensities derived from sites where data is available.	

		WiseTech does not have operational control. Emissions from equipment WiseTech owns and operates within co-located data centers are reported in this category because our data center vendor reports the energy and carbon impact of its retail co-location customers and retail site infrastructure under its Scope 2	Emission factors applied align to those above in Scope 2.	
Scope 3	Category 11: Use of sold products	End use of goods and services sold by WiseTech in the reporting year	Estimated customer energy usage while accessing software products during period	**Products that directly consume energy (fuels or electricity) during use method:** Carbon Footprint Ltd's Greenhouse Gas Emissions Factors for International Grid Electricity (calculated from fuel mix) https://www.carbondi.com/#electricity-factors/?view_363_page=1

Glossary

Absolute gross emissions	Absolute emissions means actual quantity of emissions as opposed to emissions intensity per unit of activity. Gross emissions are emissions before the application of carbon offsets. For Scope 2 market-based emissions, contractual instruments are reflected in accordance with the relevant measurement method.
Ambition	In relation to our Net Zero Carbon ambition, WiseTech defines ambition to mean an overarching outcome that the company would like to work toward but is subject to significant uncertainties or critical dependencies, some of which may be outside of WiseTech's control. Our ambition is not a target.
Carbon offsets	Carbon offsets are carbon credits used to compensate for emissions. One credit generally represents one tonne of CO_2 equivalent (CO_2e) reduced, avoided or removed.
Clean energy technologies	Energy generation, storage and efficiency technologies that produce minimal or zero emissions.
Critical asset	Critical assets are physical facilities such as data centers that are essential to the continuity of core business functions. The inability to easily relocate these physical assets in the event of a disruption poses a risk to operations, service delivery, and organizational stability, with business continuity controls in place to mitigate.
Emissions	Emissions means the release of greenhouse gases into the atmosphere including CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, and NF_3, as defined by the GHG Protocol.
FTE	Full Time Equivalent, a standardized measure of workforce accounting for full and part-time employees.
Low-carbon electricity	Per SBTi's *Corporate Net Zero Standard v2*, low-carbon electricity may include renewable and nuclear energy, as well as electricity generation fitted with carbon capture and storage.
Net Zero Carbon	Per SBTi's *Corporate Net Zero Standard,* Net Zero requires 90% emission reduction and ongoing neutralization of residual emissions by 2050. WiseTech's Net Zero Carbon ambition applies to its operational emissions, being Scope 1 and 2, only. Carbon is used as shorthand for emissions which are reported as carbon dioxide equivalent (CO_2e).
NGFS	Network for Greening the Financial System, an organization of central banks and financial regulators that develops climate scenarios to assess climate risks.

Scope 1 emissions	Direct greenhouse gas emissions from sources owned or controlled by WiseTech, including fuel combustion in boilers, generators or company-operated vehicles.
Scope 2 emissions	Indirect greenhouse gas emissions from the generation of purchased electricity, heating or cooling consumed by facilities or vehicles within WiseTech's operational control. Scope 2 emissions can be calculated using two different approaches:
Scope 2 (location-based)	*Emissions associated with electricity delivered to WiseTech's operations, measured as the average emission intensity of the grid for the region where electricity is consumed.*
Scope 2 (market-based)	*Emissions from purchased or acquired electricity, measured using emission factors derived from contractual instruments, such as renewable energy certificates, where applicable, and residual mix or other relevant factors where contractual instruments are not available.*
Scope 3 emissions	Indirect greenhouse gas emissions occurring in WiseTech's upstream and downstream value chain, excluding electricity use covered under Scope 2. These emissions fall into 15 categories.
SSP	Shared Socioeconomic Pathways (SSP) are socioeconomic scenarios used in climate modeling. In IPCC's Sixth Assessment Report, they are combined with emissions trajectories/radiative forcing levels to describe possible future climate outcomes.

Directors' Declaration

The Directors of WiseTech Global Limited (the **Company**) declare that, in the Directors' opinion, the Company has taken reasonable steps to ensure the substantive provisions of the Sustainability Report for the year ended 30 June 2026 are in accordance with the Corporations Act 2001 (Cth) (**Corporations Act**), including:

- Complying with the Australian Sustainability Reporting Standards (being AASB S2 – *Climate-related Disclosures*) and any further requirements determined under Section 296C of the Corporations Act; and
- Containing the climate statement disclosures required by Section 296D of the Corporations Act.

Signed in accordance with a resolution of the Directors.

On behalf of the Board

Raelene Murphy
Independent Chair

26 August 2026

Independent Auditor's Review Report

To the shareholders of WiseTech Global Limited

Report on specified Sustainability Disclosures of WiseTech Global Limited presented in the Sustainability Report prepared in accordance with the Corporations Act 2001

Review Conclusion on specified Sustainability Disclosures as required under the Corporations Act 2001

We have conducted a review of the following specified Sustainability Disclosures presented in the Sustainability Report of *WiseTech Global Limited* for the year ended 30 June 2026 in accordance with Australian Standards on Sustainability Assurance (ASSA) 5010 *Timeline for Audits and Reviews of Information in Sustainability Reports under the Corporations Act 2001* issued by the Auditing and Assurance Standards Board (AUASB).

Specified Sustainability Disclosures	***Reporting requirement of Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures (AASB S2) (including related general disclosures required by Appendix D) (the Criteria)***	***Locations in Sustainability Report***
Governance disclosures	*Paragraph 6*	*Section "Governance", pages 132–134.*
Strategy (risk and opportunities) disclosures	*Subparagraphs 9(a), 10(a) and 10(b)*	*Section "Strategy", subsection "Impact of climate-related risks and opportunities", pages 136–140.*
Scope 1 greenhouse gas emissions	*Subparagraphs 29(a)(i)(1) to (2) and 29 (a)(ii) to (v)*	*Section "Greenhouse Gas Emissions", Table "Greenhouse Gas Emissions", pages 145–46, including the emissions calculation methodology described in pages 148–149.*
Scope 2 greenhouse gas emissions		

The requirements of AASB S2 identified in the table above form the Criteria relevant to the specified Sustainability Disclosures and apply under Division 1 of Part 2M.3 of the *Corporations Act 2001* (the Act).

We have not become aware of any matter in the course of our review that makes us believe that the specified Sustainability Disclosures specified in the table above do not comply with Division 1 of Part 2M.3 of the Corporations Act 2001.

Basis for Conclusion

Our review has been conducted in accordance with ASSA 5000 *General Requirements for Sustainability Assurance Engagements* issued by the AUASB. Our review includes obtaining limited assurance about whether the specified Sustainability Disclosures are free from material misstatement.

In applying the relevant Criteria, we note that subsection 296C(1) of the Act includes a requirement to comply with AASB S2.

Our conclusion is based on the procedures we have performed and the evidence we have obtained in accordance with ASSA 5000. The procedures in a review vary in nature and timing from, and are less in extent than for, an audit. Consequently, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an audit been performed. See the "Summary of the Work Performed" section of our report.

Our responsibilities under ASSA 5000 are further described in the "Our responsibilities" section of our report.

We comply with the independence and other ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited.

Our firm applies Auditing Standard ASQM1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, issued by the AUASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other Matter

The comparative information, Scope 1 and Scope 2 greenhouse gas emissions for the year ended 30 June 2025 (comparative information) was not subject to our review engagement and, accordingly, we do not express a conclusion or provide any assurance on such information.

Our conclusion is not modified in respect of this matter.

Other Information

The Directors of WiseTech Global Limited are responsible for the other information. The other information comprises the financial and non-financial information included in the WiseTech Global Limited *Annual Report,* but does not include the specified Sustainability Disclosures and our review report thereon.

Our conclusion on the specified Sustainability Disclosures does not cover the other information and we do not express any form of conclusion thereon, with the exception of the Financial Report and Remuneration Report and our respective audit reports.

In connection with our review of the specified Sustainability Disclosures, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the specified Sustainability Disclosures, or our knowledge obtained when conducting the review, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

KPMG

Responsibilities for the specified Sustainability Disclosures

The Directors of WiseTech Global Limited are responsible for:

- The preparation of the specified Sustainability Disclosures in accordance with the Act; and
- Designing, implementing and maintaining a system of internal control that it determines is necessary to enable the preparation of specified Sustainability Disclosures in accordance with the Act that are free from material misstatement, whether due to fraud or error.

Inherent Limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. It is therefore possible that fraud, error or material misstatement in the specified Sustainability Disclosures may occur and not be detected. Non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating, and estimating such data. The precision of different measurement techniques may also vary. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time.

For climate risks and opportunities, there is inherent uncertainty as a result of using assumptions about future events and management's actions that may not occur.

Greenhouse gas quantification is subject to inherent uncertainty due to the nature of the information and the uncertainties inherent in: (i) the methods used for determining or estimating the appropriate amounts, (ii) information used to determine emission factors and (iii) the values needed to combine emissions of different gases.

Auditor's Responsibilities

Our objectives are to plan and perform the review to obtain limited assurance about whether the specified Sustainability Disclosures are free from material misstatement, whether due to fraud or error, and to issue a review report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the specified Sustainability Disclosures.

As part of a review in accordance with ASSA 5000, we exercise professional judgment and maintain professional scepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal controls relevant to the engagement to identify and assess the risks of material misstatement, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control.
- Design and perform procedures responsive to the assessed risks of material misstatement at the disclosure level.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the Work Performed

A review is a limited assurance engagement and involves performing procedures to obtain evidence about the specified Sustainability Disclosures. The nature, timing and extent of procedures selected depend on professional judgement, including the assessed risks of material misstatement at the disclosure level, whether due to fraud or error. In conducting our review, we:

- Enquired with relevant WiseTech Global Limited personnel to understand the governance structures and reporting process;
- Enquired with relevant WiseTech Global Limited personnel to understand the process for developing the climate governance, strategy and metrics and targets disclosures;
- Obtained an understanding of relevant processes, information flow and related systems for key data sets;
- Reviewed internal documentation including policies, charters, minutes of meetings, risk management frameworks, and basis of preparation documents;
- Reviewed WiseTech Global Limited process undertaken to identify climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects;
- Assessed the suitability and application of the Criteria in respect of the Specified Sustainability Disclosures;
- For Scope 1 and 2 greenhouse gas emissions, tested underlying data to source documentation on a sample basis; and,
- Reconciled the Specified Sustainability Disclosures to underlying information.

KPMG

KPMG

Cameron Slapp

Partner

KPMG Sydney

26 August 2026