BauMart Holdings Limited
Appendix 4E
Preliminary final report

1. Company details

Name of entity:	BauMart Holdings Limited
ABN:	87 602 638 531
Reporting period:	For the year ended 30 June 2026
Previous period:	For the year ended 30 June 2025

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2. Results for announcement to the market

	30 June 2026 $	30 June 2025 $	Change $	Change %
Revenue from ordinary activities ($'000)	1,207	35	1,172	3349%
Profit (loss) from continuing operations after tax ($'000)	258	(1,014)	1,272	(125%)
Net profit (loss) attributable to members ($'000)	258	(1,014)	1,272	(125%)

Comments
The profit for the Group after providing for income tax amounted to $258,108 (30 June 2025: loss of $1,014,292).

During the year ended 30 June 2026, BauMart Holdings Limited continued to advance its strategic positioning across its core operating divisions, with modular construction and integrated labour solutions emerging as key areas of focus for the Group. Building on the operational discipline established in the prior year, the Company has directed increased attention toward the development of its modular building initiative, reflecting the Board's assessment of long-term structural demand within the Australian construction sector.

The Group's international human resource solutions division continued to provide a complement operational base, supporting the Company's broader diversification strategy and accompanying its construction-related activities. Progress on the modular building initiative remained measured and deliberate, consistent with BauMart's disciplined approach to capital deployment and risk management as the division advances through its development phases.

The Company's sustainable energy and off-grid power initiatives, together with its industrial and construction product distribution operations, continued to contribute to the Group's diversified revenue base, providing a foundation from which to pursue emerging opportunities in modular and prefabricated construction solutions.

BauMart remains focused on prudent financial management, maintaining a conservative approach to cash flow and capital allocation while positioning the Group to respond to opportunities within the modular construction and construction labour markets. The Board considers this measured, disciplined strategy to be appropriate given prevailing market conditions, and remains committed to executing on the Group's strategic priorities with flexibility to adapt as circumstances evolve.

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3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	0.75	0.49

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4. Control gained over entities

Not applicable.

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5. Loss of control over entities

Not applicable.

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6. Dividends

Current period
There were no dividends paid, recommended or declared during the current financial period.

Previous period
There were no dividends paid, recommended or declared during the previous financial period.

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7. Dividend reinvestment plans

Not applicable.

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8. Details of associates and joint venture entities

Not applicable.

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9. Foreign entities

Not applicable.

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10. Audit qualification or review

Details of audit/review dispute or qualification (if any):

The financial statements are in the process of being audited and an unmodified opinion is expected to be issued.

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11. Attachments

The Appendix 4E Preliminary Final Report of BauMart Holdings Limited for the year ended 30 June 2025 is attached.

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12. Signed

Signed ______________________________ Date: 31 August 2026

Agata Nisianti Dharma
Executive Director
Perth, Australia

BauMart Holdings Limited
Consolidated statement of profit or loss and other comprehensive income
For the year ended 30 June 2026

	Note	Consolidated 30 June 2026 $	Consolidated 30 June 2025 $
Revenue			
Sale of goods	1	1,207,320	35,218
Cost of sales		(854,480)	(12,994)
Gross profit		352,840	22,224
Other income	2	167,701	26,217
Expenses			
Corporate and administrative expenses		(205,177)	(213,829)
Operational expenses		(152,378)	(12,507)
Occupancy expenses		1,750	(1,750)
Finance costs		(16,612)	(45,259)
Impairment of plant and equipment		-	(891,206)
Depreciation and amortisation expense		(1,094)	(102,360)
Employee benefits expense		(162,762)	(147,782)
Reversal of expected credit losses		273,840	347,406
Unrealised exchange gain		-	4,554
Profit/(loss) before income tax expense		258,108	(1,014,292)
Income tax expense		-	-
Profit/(loss) after income tax expense for the year attributable to the owners of BauMart Holdings Limited		258,108	(1,014,292)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year attributable to the owners of BauMart Holdings Limited		258,108	(1,014,292)
		Cents	**Cents**
Basic earnings per share	6	0.16	(0.69)
Diluted earnings per share	6	0.16	(0.69)

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes

BauMart Holdings Limited
Consolidated statement of financial position
As at 30 June 2026

	Note	Consolidated 30 June 2026 $	Consolidated 30 June 2025 $
Assets			
Current assets			
Cash and cash equivalents		3,184	52,112
Trade and other receivables		1,024,028	54,637
Lease receivables		146,615	172,862
Prepayments		-	5,654
Inventories	3	262	230,262
Total current assets		1,174,089	515,527
Non-current assets			
Lease receivables		48,774	278,270
Right-of-use assets		-	1,094
Total non-current assets		48,774	279,364
Total assets		1,222,863	794,891
Liabilities			
Current liabilities			
Trade and other payables		834,850	452,860
Borrowings		293,789	250,000
Lease liabilities		149,615	175,855
Total current liabilities		1,278,254	878,715
Non-current liabilities			
Lease liabilities		48,774	278,449
Total non-current liabilities		48,774	278,449
Total liabilities		1,327,028	1,157,164
Net liabilities		(104,165)	(362,273)
Equity			
Issued capital	4	8,408,432	8,408,432
Accumulated losses		(8,512,597)	(8,770,705)
Total deficiency in equity		(104,165)	(362,273)

The above consolidated statement of financial position should be read in conjunction with the accompanying notes

BauMart Holdings Limited
Consolidated statement of changes in equity
For the year ended 30 June 2026

Consolidated	**Issued capital $**	**Accumulated losses $**	**Total deficiency in equity $**
Balance at 1 July 2024	8,251,219	(7,756,413)	494,806
Loss after income tax expense for the year	-	(1,014,292)	(1,014,292)
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive (loss) for the year	-	(1,014,292)	(1,014,292)
Transactions with owners in their capacity as owners:			
Contributions of equity, net of transaction costs (note 4)	157,213	-	157,213
Balance at 30 June 2025	8,408,432	(8,770,705)	(362,273)

Consolidated	**Issued capital $**	**Accumulated losses $**	**Total deficiency in equity $**
Balance at 1 July 2025	8,408,432	(8,770,705)	(362,273)
Profit after income tax expense for the year	-	258,108	258,108
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive income for the year	-	258,108	258,108
Balance at 30 June 2026	8,408,432	(8,512,597)	(104,165)

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes

BauMart Holdings Limited
Consolidated statement of cash flows
For the year ended 30 June 2026

	Note	Consolidated 30 June 2026 $	Consolidated 30 June 2025 $
Cash flows from operating activities			
Receipts from customers		564,343	510,731
Payments to suppliers and employees		(852,806)	(457,703)
Interest received from lease receivables		23,024	31,285
Interest and other finance costs paid		(30,803)	(63,337)
Receipt of Research & Development incentive		162,699	-
Net cash from/(used in) operating activities	7	(133,543)	20,976
Cash flows from investing activities			
Payments for plant and equipment		-	(400,000)
Net cash (used in) investing activities		-	(400,000)
Cash flows from financing activities			
Proceeds from issue of shares	4	-	182,303
Proceeds from borrowings		250,000	1,000,000
Receipt of lease receivables		60,344	48,715
Share issue transaction costs	4	-	(25,090)
Repayment of borrowings		(250,000)	(750,000)
Repayment of lease liabilities		(19,518)	(29,144)
Net cash from financing activities		40,826	426,784
Net increase/(decrease) in cash and cash equivalents		(92,717)	47,760
Cash and cash equivalents at the beginning of the financial year		52,112	4,352
Cash and cash equivalents at the end of the financial year	7	(40,605)	52,112

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes

Note 1. Sale of goods

	Consolidated	
	30 June 2026	30 June 2025
	$	$
Sales from source & procurement supply	527,320	24,018
Sales from building materials	680,000	11,200
	1,207,320	35,218

Note 2. Other income

	Consolidated	
	30 June 2026	30 June 2025
	$	$
Research & Development Incentive (i)	162,699	-
Other income	-	26,396
Net finance income	5,002	(179)
Other income	167,701	26,217

(i) The Group applied for a Research & Development incentive and received a tax refund of $162,699 during the year.

Note 3. Inventories

	Consolidated	
	30 June 2026	30 June 2025
	$	$
Source and procure supply	262	230,262

Note 4. Issued capital

	Consolidated			
	30 June 2026 Shares	30 June 2025 Shares	30 June 2026 $	30 June 2025 $
Ordinary shares - fully paid	162,975,124	162,975,124	8,408,432	8,408,432

Movements in ordinary share capital

Details	Date	Shares	$
Balance	1 July 2024	144,744,757	8,251,219
Shares issued under Rights Issue	30 May 2025	18,230,367	182,303
Less: Share issue transaction costs	30 May 2025	-	(25,090)
Balance	30 June 2025	162,975,124	8,408,432
Balance	30 June 2026	162,975,124	8,408,432

Note 4. Issued capital (continued)

Ordinary shares
Ordinary shares entitle the holder to participate in dividends and the proceeds on the winding up of the company in proportion to the number of and amounts paid on the shares held. The fully paid ordinary shares have no par value and the company does not have a limited amount of authorised capital.

On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

Share buy-back
There is no current on-market share buy-back.

Capital risk management
The Group's objectives when managing capital is to safeguard its ability to continue as a going concern, so that it can provide returns for shareholders and benefits for other stakeholders and to maintain an optimum capital structure to reduce the cost of capital.

Capital is regarded as total equity, as recognised in the statement of financial position, plus net debt. Net debt is calculated as total borrowings less cash and cash equivalents.

In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.

The Group would look to raise capital when an opportunity to invest in a business or company was seen as value adding relative to the current company's share price at the time of the investment. The Group is not actively pursuing additional investments in the short term as it continues to integrate and grow its existing businesses in order to maximise synergies.

The Group is subject to certain financing arrangements covenants and meeting these is given priority in all capital risk management decisions. There have been no events of default on the financing arrangements during the financial year.

Note 5. Dividends

There were no dividends paid, recommended or declared during the current or previous financial year.

Note 6. Earnings per share

	Consolidated	
	30 June 2026 $	30 June 2025 $
Profit/(loss) after income tax attributable to the owners of BauMart Holdings Limited	258,108	(1,014,292)
	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	162,975,124	146,343,036
Weighted average number of ordinary shares used in calculating diluted earnings per share	162,975,124	146,343,036
	Cents	Cents
Basic earnings per share	0.16	(0.69)
Diluted earnings per share	0.16	(0.69)

Note 7. Reconciliation of profit/(loss) after income tax to net cash from/(used in) operating activities

	Consolidated	
	30 June 2026	**30 June 2025**
	$	**$**
Profit/(loss) after income tax expense for the year	258,108	(1,014,292)
Adjustments for:		
Depreciation and amortisation	1,094	102,360
Impairment provision for doubtful debt	(273,840)	(347,406)
Impairment of equipment	-	891,206
Interest as per AASB16	7,697	1,658
Unrealised exchange gain	-	(4,554)
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	(496,843)	432,619
Decrease in inventories	230,000	-
Decrease in prepayments and other current assets	5,654	390
Increase/(decrease) in trade and other payables	134,587	(41,005)
Net cash from/(used in) operating activities	(133,543)	20,976