



RESULTS FOR ANNOUNCEMENT TO THE MARKET

Key Information

				2025 A \$	2024 A \$
Revenues from ordinary activities	up	12%	to	23,135,589	20,714,755
Net loss before tax attributable to members	down	91%	to	(133,604)	(1,410,041)
Net loss after tax attributable to members	down	56%	to	(706,214)	(1,589,354)

DIVIDENDS PAID AND PROPOSED

Ordinary Shares:

No dividends have been declared in relation to financial year ending 30 June 2025.

DIVIDEND DETAILS

	2025 A \$	2024 A \$
Ordinary Share Capital:		
Final dividend paid	-	-
Interim dividend paid	-	-
Final dividend declared	-	-

EARNINGS PER SHARE (EPS)

	2025	2024
Basic EPS	(1.69) cents	(3.79) cents
Diluted EPS	(1.69) cents	(3.79) cents

COMMENTARY ON THE RESULTS FOR THE PERIOD

Refer to Operating and Financial Review in the Preliminary Final Report.

STATUS OF AUDIT

The accounts are currently in the process of being audited.

ANNUAL GENERAL MEETING

CPT Global Ltd advises that its Annual General Meeting (AGM) will be held on or about the 14 November 2025. The time and other details relating to the meeting will be advised in the Notice of Meeting to be sent to all shareholders and released to ASX immediately after despatch.

In accordance with the Company's constitution, valid nominations for the position of director are required to be lodged at the registered office of the Company by 5:00pm (AEDT) 10 October 2025 (35 days before the date of the AGM).



CPT Global Limited

ABN 16 083 090 895

Preliminary Final Report

For the year ended 30 June 2025

www.cptglobal.com

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Operating & Financial Review

As we close FY2025, we would like to reflect on CPT Global's progress and outline our strategic direction for the future. This year has been defined by consistent advancement, through steady operational improvements and targeted transformations, made possible by the dedication, adaptability, and commitment of our entire team.

During the year, the company achieved a notable shift of business focus, and associated revenue and profit, toward the Northern Hemisphere, driven by the scale of available markets and the location of our major clients, as well as demand for our specialised technical expertise.

Australia and the broader APAC region are a source of global technical and delivery expertise, but also a foundation for future business opportunities in government and large-scale transformation projects. The APAC team's technical skills are regularly drawn upon for global projects and are key to our ongoing capability. In Europe, established relationships are contributing to further opportunities and market share.

The US dollar exchange rate provided an uplift to reported earnings in the Northern Hemisphere. However, we recognise that such tailwinds are variable. In parallel, the resolution of legacy tax matters enabled a reduction in administrative overhead and a sharper focus on our core business strategy.

Through collaboration across regions, and discipline in our execution, CPT continues to enhance its operational performance and agility.

Financial Overview

Revenue for the year ended 30 June 2025 was \$23,135,589, an increase of 12% on the prior year's \$20,714,755. The loss before tax was \$133,604, with a net loss after tax of \$706,214, an improvement on the previous year's loss before tax of \$1,410,041 and net loss after tax of \$1,589,354.

The table below shows the performance over the last three reporting periods:

	FY2025 \$	HY2025 \$	FY2024 \$
Revenue	23,135,589	11,858,936	20,714,755
(Loss) / profit before tax	(133,604)	40,419	(1,410,041)
Tax expense	(572,610)	(479,309)	(179,313)
Loss after tax	(706,214)	(438,890)	(1,589,354)
Impairment of financial assets*	-	-	36,368
Reversal of impairment of financial assets**	(101,062)	-	-
Loss after tax & impairment	(807,276)	(438,890)	(1,552,986)

*Impairment relates to the CAD non-cash write down net of tax.

**The reversal arises from recognising a higher-than-expected recovery from the Canadian Revenue Authority (CRA) compared to the amount originally anticipated, recorded net of tax.

Notable points for FY2025

Segment performance shifted toward the Northern Hemisphere, where revenue grew to \$16,614,920 (up 37%) while Australia and APAC delivered \$6,520,669 (down 24%). This mix improved overall performance, with margin benefits supported by stronger Northern Hemisphere demand and the cost arbitrage of Australian technical resources, while Australia and APAC performance was impacted by restructuring costs. Overall total consolidated revenue increased by \$2,420,834.

The favorable resolution of legacy matters in Canada and Australia strengthened the FY2025 financial position through the reversal of financial asset impairments and lower finance costs.

Depreciation increased due to lease amortisation, partially offset by lower occupancy expenses.

Financial Position

CPT Global's performance has resulted in a decrease of net tangible assets to \$471,133 compared to \$1,049,965 at June 2024. Net assets declined, largely attributable to the decrease in current tax assets following the utilisation of prepaid tax balances. This included the CRA employee withholding tax refunds recorded in the prior year, which were received in the current year and cleared from the balance sheet.

Cash Flow

The Group closed the year with cash balances of \$1,655,513 as at 30 June 2025 (30 June 2024: \$1,599,267).

CPT remains focused on actively managing liquidity, drawing on our financing facilities as needed and closely monitoring aged receivables to maintain a strong cash position to support the day-to-day operations.

Capital Management

No interim dividend has been declared for the period ended 30 June 2025. It remains CPT's intention to return to the traditional dividend payout ratio in the future, subject to profitability reaching acceptable levels. As at 30 June 2025, \$176,327 had been drawn under debtor funding, with a further \$253,749 available for drawdown.

Operating Review

Service Offerings and Competitive Differentiation

CPT Global's core services – Optimise, Modernise, Assure, and Secure – have been sharpened and are central to our client value proposition. Recent engagements with cloud cost optimisation have delivered significant value to clients, while demand for mainframe and legacy systems support continues as clients undertake modernisation initiatives.

We are maintaining a strategic approach to service delivery, ensuring resources address our clients' most pressing needs. Security services are a particular area of growth, driven by tighter data protection requirements and compliance obligations. Leveraging our strengths, we help clients manage complexity and achieve their business goals.

Technology, Automation, and Innovation

The technology landscape is continually evolving. CPT Global continues to provide guidance to clients, offering practical solutions that deliver long-term value. Automation has become an increasingly important aspect of both client-facing work and our own internal processes. Our proof-of-concept and expanded mainframe test coverage initiatives have delivered targeted improvements, while cloud cost optimisation engagements have delivered meaningful savings to our clients.



Artificial intelligence presents new opportunities. Our approach with AI is measured, focusing on client needs and maintaining diligence regarding issues of privacy and system reliability. We will continue to investigate emerging technologies in partnership with our clients.

Partnerships and Market Position

Strategic partnerships continue to be a cornerstone of our business model. Through collaboration with a range of industry partners, CPT Global is gaining access to new technologies and capabilities. These partnerships are built on mutual contribution and knowledge exchange, strengthening both our market position and client outcomes.

Talent, Succession, and Technical Capability

Our workforce is fundamental to the company's performance. Investment in talent development is ongoing, as demonstrated by the Mainframe Mentoring Program, where experienced staff mentor and develop upcoming talent. These efforts are being expanded throughout the organisation to ensure succession and continuity of technical expertise.

Strategic Outlook: 2026 and Beyond

Looking ahead, our business momentum is strong in the US, Europe, and Canada. Our investments, together with further senior management presence in Europe, continue to build our capability and client trust, and supports future growth and portfolio diversification.

At the same time, the APAC team continues to lead as a global delivery centre and technical hub, whilst capitalising on specific regional strengths to grow in the region, pursuing opportunities with major banks and government clients.

Industry Reflections and Our Path Forward

The consulting sector continues to evolve in response to new technologies, changing client expectations, and a heightened emphasis on governance and sustainability. CPT Global has largely been built on its adaptability, technical excellence, and a commitment to key principles – a reflection of the entire team's effort and professionalism.

We recognise there is still significant opportunity ahead and are focused on our corporate objectives. With sharper service offerings, deepened partnerships, and investing in our talent, CPT Global will continue to deliver value to all stakeholders.

Thank you for your ongoing dedication to CPT Global. Together, we will build on these achievements and drive sustainable growth into the future.

Consolidated Statement of Profit or Loss and Other Comprehensive Income

YEAR ENDED 30 June 2025

	30 Jun 25 \$	30 Jun 24 \$
Revenue	23,135,589	20,714,755
Other income	7,957	10,012
Reversal of impairment of financial assets	137,500	-
Share-based payment arrangement	(95,512)	386,635
Salaries and employee benefits	(4,999,982)	(4,287,609)
Consultants' benefits	(15,290,189)	(14,481,280)
Depreciation and amortisation	(110,179)	(25,376)
Insurance	(382,964)	(449,506)
Finance costs	(249,323)	(436,863)
Occupancy costs	(84,796)	(226,523)
Professional Services	(778,238)	(723,663)
Licenses & Subscriptions	(411,559)	(383,340)
Other expenses	(1,011,150)	(1,456,990)
Impairment of financial assets	-	(49,480)
Foreign currency losses	(758)	(813)
LOSS BEFORE INCOME TAX	(133,604)	(1,410,041)
INCOME TAX EXPENSE	(572,610)	(179,313)
LOSS AFTER INCOME TAX	(706,214)	(1,589,354)
Other Comprehensive Income:		
Items that may be subsequently reclassified to profit or loss		
Exchange differences on translating foreign operations	31,870	(4,306)
Total other comprehensive income/(deficit) for the year, net of tax	31,870	(4,306)
TOTAL COMPREHENSIVE DEFICIT FOR THE YEAR	(674,344)	(1,593,660)
LOSS ATTRIBUTABLE TO MEMBERS OF CPT GLOBAL LIMITED	(706,214)	(1,589,354)
TOTAL COMPREHENSIVE LOSS ATTRIBUTABLE TO MEMBERS OF CPT GLOBAL LIMITED	(674,344)	(1,593,660)
Basic loss per share (cents per share)	(1.69)	(3.79)
Diluted loss per share (cents per share)	(1.69)	(3.79)

Consolidated Statement of Financial Position

YEAR ENDED 30 June 2025

	30 Jun 25 \$	30 Jun 24 \$
CURRENT ASSETS		
Cash and cash equivalents	1,655,513	1,599,267
Trade and other receivables	2,444,146	2,345,816
Contract assets	550,115	537,531
Other current assets	206,353	238,175
Current tax assets	-	407,557
TOTAL CURRENT ASSETS	4,856,127	5,128,346
NON-CURRENT ASSETS		
Trade and other receivables	-	549,410
Deferred tax assets	908,528	883,381
Right-of-use assets	107,496	199,636
Property, plant and equipment	29,626	20,478
TOTAL NON-CURRENT ASSETS	1,045,650	1,652,905
TOTAL ASSETS	5,901,777	6,781,251
CURRENT LIABILITIES		
Trade and other payables	3,742,783	3,925,408
Contract liabilities	128,927	283,771
Lease liabilities	110,508	78,837
Current tax liabilities	88,489	-
Provisions	1,302,623	1,272,860
TOTAL CURRENT LIABILITIES	5,373,330	5,560,876
NON-CURRENT LIABILITIES		
Lease liabilities	19,524	130,032
Provisions	37,790	40,378
TOTAL NON-CURRENT LIABILITIES	57,314	170,410
TOTAL LIABILITIES	5,430,644	5,731,286
NET ASSETS	471,133	1,049,965
EQUITY		
Issued capital	13,918,575	13,918,575
Reserves	774,094	656,762
Accumulated losses	(14,221,536)	(13,525,372)
TOTAL EQUITY	471,133	1,049,965

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Consolidated Statement of Changes in Equity

YEAR ENDED 30 June 2025

	\$ Issued Capital Ordinary	\$ Accumulated Losses	\$ Employee Compensation Reserve	\$ Foreign Currency Translation Reserve	\$ Total
Balance at 1 July 2023	13,918,575	(11,936,018)	2,035,977	(1,100,274)	2,918,260
Comprehensive Income					
Loss for the period	-	(1,589,354)	-	-	(1,589,354)
Other comprehensive deficit	-	-	-	(4,306)	(4,306)
Total comprehensive deficit for the year	-	(1,589,354)	-	(4,306)	(1,593,660)
Share-based payments	-	-	(274,635)	-	(274,635)
Total transactions with owners, in their capacity as owners	-	-	(274,635)	-	(274,635)
Balance at 30 June 2024	13,918,575	(13,525,372)	1,761,342	(1,104,580)	1,049,965
Balance at 1 July 2024	13,918,575	(13,525,372)	1,761,342	(1,104,580)	1,049,965
Comprehensive Income					
Loss for the period	-	(706,214)	-	-	(706,214)
Other comprehensive income	-	-	-	31,870	31,870
Total comprehensive deficit for the year	-	(706,214)	-	31,870	(674,344)
Share-based payments	-	10,050	85,462	-	95,512
Total transactions with owners, in their capacity as owners	-	10,050	85,462	-	95,512
Balance at 30 June 2025	13,918,575	(14,221,536)	1,846,804	(1,072,710)	471,133

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Consolidated Statement of Cash Flows

YEAR ENDED 30 June 2025

	30 Jun 25	30 Jun 24
	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	25,870,300	24,341,035
Payments to suppliers and employees	(25,540,198)	(23,714,649)
Interest received	7,957	10,012
Finance costs	(90,351)	(87,204)
Income tax paid	(101,711)	(186,816)
NET CASH FLOWS FROM OPERATING ACTIVITIES	145,997	362,378
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant, equipment, and software	(27,176)	(3,771)
NET CASH FLOWS USED IN INVESTING ACTIVITIES	(27,176)	(3,771)
CASH FLOWS FROM FINANCING ACTIVITIES		
Lease payments	(94,445)	-
NET CASH FLOWS USED IN FINANCING ACTIVITIES	(94,445)	-
NET INCREASE IN CASH AND CASH EQUIVALENTS HELD	24,376	358,607
Opening cash and cash equivalents	1,599,267	1,244,980
Effects of exchange rate changes on cash and cash equivalents	31,870	(4,320)
CLOSING CASH AND CASH EQUIVALENTS	1,655,513	1,599,267

Notes to the Preliminary Final Report

Year Ended 30 June 2025

1. STATEMENT OF MATERIAL ACCOUNTING POLICIES

(a) Statement of compliance

This preliminary final report has been prepared in accordance with Listing Rule 4.3A and is based on accounts which are in the process of being audited.

This preliminary final report has been prepared in accordance with the requirements of the *Corporations Act 2001*, Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board as appropriate for profit-oriented entities. The preliminary financial report does not include all the notes of the type normally included in an annual financial report.

The preliminary final report covers the economic entity of CPT Global Limited and Controlled Entities. CPT Global Limited is a listed public company, incorporated and domiciled in Australia.

CPT Global Limited has a formally constituted audit committee.

(b) Material Accounting policies

This report, and the accounts on which it is based, use the same accounting policies which have been consistently applied by the entities in the group and are the same as those applied in the 30 June 2024 annual financial report.

- We will continue to explore potential opportunities for further cost rationalisation in both business and operational areas, should business conditions not improve as anticipated.
- The Company retains flexibility to raise equity on the ASX or through convertible instruments, providing additional options to support future growth and operational needs.
- The Founder, who is the major shareholder, remains actively involved in the business as Executive Director and Head of APAC and continues to support the Group's operations.

The Directors have reviewed the Group's cash flow forecast for the next 12 months and remain confident in CPT Global's ability to meet its obligations. Based on this assessment, the financial statements have been prepared on a going concern basis.

2. Earnings Per Share

	2025	2024
	\$	\$
(a) The following reflects the income and share data used in the calculations of basic and diluted earnings per share:		
Net earnings used in calculating basic and diluted earnings per share	(706,214)	(1,589,354)

	Number of shares	Number of shares
Weighted average number of ordinary shares used in calculating basic earnings per share	41,897,365	41,897,365
Weighted average number of options outstanding	1,903,986	799,735
Effect of antidilution	(1,903,986)	(799,735)
Adjusted weighted average number of ordinary shares used in calculating diluted earnings per share	41,897,365	41,897,365

3. Dividends Paid or Provided on Ordinary Shares

	30-Jun-25	30-Jun-24
	\$	\$
(a) Dividends paid during the half year		
<i>Prior year final</i>		
Franked dividends (0.00c per share) (2024: 0.00c per share)	-	-
<i>Current year interim</i>		
Franked dividends (0.00c per share) (2024: 0.00c per share)		-
	-	-
(b) Dividends proposed and not recognised as a liability		
Fully franked interim dividend of 0.00c per share (2024: 0.00c per share)	-	-
(c) Franking credit balance		
Balance of franking credits at the end of reporting	2,500,503	2,587,095

4. Operating Segments

Segment Performance	Australia & APAC		Northern Hemisphere		Corporate		Consolidated	
	Jun-25	Jun-24	Jun-25	Jun-24	Jun-25	Jun-24	Jun-25	Jun-24
Revenue	6,520,669	8,597,734	16,614,920	12,117,022	-	-	23,135,589	20,714,755
Cost of Sales	(5,802,055)	(6,393,550)	(7,912,720)	(6,160,739)	-	-	(13,714,775)	(12,554,289)
Segment Gross Profit Before Tax	718,614	2,204,184	8,702,200	5,956,283	-	-	9,420,814	8,160,466
Reconciliation of segment result to group profit before tax								
OPEX	(1,333,169)	(1,963,276)	(3,727,599)	(3,379,933)	(4,535,638)	(4,564,454)	(9,596,406)	(9,907,663)
Profit/(loss) before tax before unallocated items	(614,555)	240,908	4,974,601	2,576,350	(4,535,638)	(4,564,454)	(175,592)	(1,747,196)
Corporate Costs								
Share based payment reversal/(expense)							(95,512)	386,635
Impairment of financial assets							-	(49,480)
Reversal of Impairment of financial assets							137,500	-
							41,988	337,155
Loss before tax							(133,604)	(1,410,041)

Segment Assets	Australia & APAC		Northern Hemisphere		Corporate		Consolidated	
	Jun-25	Jun-24	Jun-25	Jun-24	Jun-25	Jun-24	Jun-25	Jun-24
Reconciliation of segment assets to group assets								
- Cash and cash equivalents	654,297	521,934	1,001,216	1,077,333	-	-	1,655,513	1,599,267
- Trade receivables	825,618	1,176,969	1,618,528	1,718,257	-	-	2,444,146	2,895,226
- Deferred tax asset	385,266	377,301	523,262	506,080	-	-	908,528	883,381
- Contract assets	83,702	-	466,413	537,531	-	-	550,115	537,531
- Property, plant & equipment	-	-	5,895	4,221	23,731	16,257	29,626	20,478
- Right-of-use-assets	-	-	-	-	107,496	199,636	107,496	199,636
- Other tax assets	-	103,345	-	304,212	-	-	-	407,557
- Other assets	6,667	12,972	76,952	95,768	122,734	129,435	206,353	238,175
Total Group Assets	1,955,550	2,192,521	3,692,266	4,243,401	253,961	345,327	5,901,777	6,781,251

Segment Liabilities	Australia & APAC		Northern Hemisphere		Corporate		Consolidated	
	Jun-25	Jun-24	Jun-25	Jun-24	Jun-25	Jun-24	Jun-25	Jun-24
Reconciliation of segment liabilities to group liabilities								
- Trade and other payables	(366,676)	356,618	2,720,894	1,966,003	1,388,565	1,383,770	3,742,783	3,706,392
- Provisions	934,947	1,078,318	168,361	246,579	237,105	207,357	1,340,413	1,532,254
- Contract liabilities	47,614	229,872	81,313	53,900	-	-	128,927	283,771
- Lease liabilities	-	-	-	-	130,032	208,869	130,032	208,869
- Current tax liabilities	-	-	88,489	-	-	-	88,489	-
Total Group Liabilities	615,885	1,664,808	3,059,057	2,266,482	1,755,702	1,799,996	5,430,644	5,731,286