

1 Company details

Name of entity:	FDC Consolidated Holdings Limited
ABN:	73 698 452 229
Reporting period:	For the year ended 30 June 2026
Previous period:	For the year ended 30 June 2025

Company's incorporation date and financial position as at 30 June 2026

FDC Consolidated Holdings Limited ('ListCo') was incorporated on 16 June 2026 as the entity established to facilitate the initial public offering ('IPO') and become the new holding company of the FDC Consolidated group. ListCo will prepare its first annual report for the reporting period ending 30 June 2027. Prior to completion of the IPO and associated group reorganisation, ListCo had not commenced substantive operating activities and its activities were limited to implementing the IPO and group reorganisation.

As a consequence of the reorganisation being accounted for as a group reorganisation, the financial information presented in this Appendix 4E reflects the continuing business and operations of FDC Consolidated Pty Ltd and its subsidiaries (the 'Group').

Australian Securities Exchange ('ASX') listing and group reorganisation

ListCo was admitted to the Official List of ASX on 8 July 2026, with the ASX code 'FDC'. On 13 July 2026, having satisfied all the market conditions under the Prospectus (which was lodged with the Australian Securities and Investments Commission on 29 June 2026), IPO was completed and shares in ListCo commenced trading.

Group reorganisation at IPO with ListCo becoming the legal Parent of FDC Consolidated Group Limited

A group organisation occurred immediately prior to the IPO. No new businesses were acquired and no business combination occurred. For accounting

purposes the group reorganisation represents a continuation of the existing FDC Consolidated Pty Ltd group, and predecessor carrying values will be used when FDC Consolidated Holdings Limited prepares consolidated financial statements. Accordingly, the historical financial information of FDC Consolidated Pty Ltd provides the basis for the financial reporting of the listed group moving forward, including the presentation of comparative financial information. Further details are provided in note 33 to the attached financial statements.

Although this Appendix 4E is issued by FDC Consolidated Holdings Limited, the 30 June 2026 financial information presented is that of FDC Consolidated Pty Ltd and its subsidiaries. This provides investors with meaningful information about the business represented by the listed group, as FDC Consolidated Holdings Limited had not commenced trading operations at 30 June 2026.

Since the accounting will effectively be a continuation of FDC Consolidated Pty Ltd, the results presented in this Appendix 4E include those of FDC Consolidated Pty Ltd.

2 Results for announcement to the market

The results for FDC Consolidated Holdings Limited are as follows:

				\$'000
Revenues from ordinary activities				-
Profit from ordinary activities after tax attributable to the owners of FDC Consolidated Holdings Limited				-
Loss for the year attributable to the owners of FDC Consolidated Holdings Limited				-

Dividends

There were no dividends paid, recommended or declared during the current financial period to the shareholders of FDC Consolidated Holdings Limited.

Comments

During the financial period from incorporation, 16 June 2026 to 30 June 2026, FDC Consolidated Holdings Limited did not trade. Accordingly, its results for the period from incorporation to 30 June 2026 were \$nil.

Activities undertaken in contemplation of the group reorganisation that occurred on or prior to 30 June 2026 were undertaken by FDC Consolidated Pty Ltd.

The results for FDC Consolidated Pty Ltd and its subsidiaries (the 'Group') are as follows:

FDC Consolidated Pty Ltd became a wholly owned subsidiary of FDC Consolidated Holdings Limited on the completion of the group reorganisation on 13 July 2026.

In accordance with the application of predecessor accounting the financial information of the Group as at and for the year ended 30 June 2026 will be presented as the comparative financial information for FDC Consolidated Holdings Limited for the reporting period ending 30 June 2027.

					\$'000
Revenues from ordinary activities	up	12.9%	to		1,690,517
Underlying Earnings Before Interest and Tax ('Underlying EBIT')	up	17.7%	to		96,499
Loss from ordinary activities after tax attributable to the owners of FDC Consolidated Pty Ltd	down	176.8%	to		(58,202)
Loss for the year attributable to the owners of FDC Consolidated Pty Ltd	down	176.8%	to		(58,202)

Dividends

Fully franked dividend for the year ended 30 June 2026 (2025: 30 June 2025) of \$8.35 (2025: \$1.98) per share amounting to \$210,348,000 (2025: \$49,815,000) was paid to the shareholders of FDC Consolidated Pty Ltd.

Comments

The loss for the Group after providing for income tax and non-controlling interest amounted to \$58,202,000 (30 June 2025: profit of \$75,761,000). Earnings before interest and taxation ('EBIT'), adjusted for group reorganisation expenses, legacy ESS-share-based payment expense, other employment costs and disposal of joint venture investment ('Underlying EBIT') amounted to \$96,499,000 (30 June 2025: \$81,954,000).

The table below provides a reconciliation of core earnings to reported statutory metrics:

	Consolidated	
	2026 \$'000	2025 \$'000
Statutory result after tax attributable to the owners of FDC Consolidated Pty Ltd	(58,202)	75,761
Add: Non-controlling interest	-	7,386
Add: Income tax expense	32,380	31,737
Statutory result before income tax expense	(25,822)	114,884
Add: Finance costs	111	221
Less: Finance income	(13,810)	(11,935)
EBIT	(39,521)	103,170
Add: Group reorganisation expenses	4,681	-
Add: Legacy ESS-share-based payment expense	131,339	2,450
Less: Other employment costs	-	(5,166)
Less: Disposal of Canberra Park Unit Trust (joint venture investment)	-	(18,500)
Underlying EBIT	96,499	81,954
Normalisation adjustments ⁽¹⁾		
Less: Employee remuneration uplift	(1,900)	(1,900)
Less: Public company costs	(2,900)	(2,900)
Normalised EBIT	91,699	77,154

EBIT, Underlying EBIT and Normalised EBIT are financial measures that are not prescribed by Australian Accounting Standards ('AAS') and represent the statutory result under AAS adjusted for certain items. The directors consider EBIT and Underlying EBIT to be useful measures of the Group's core operating earnings. Normalised EBIT reflects the Group's core earnings on a basis that assumes the Group operated as a public company throughout the reporting period, incorporating adjustments for public company costs and other normalising items where applicable.

(1) Normalisation adjustments represent those incremental costs presented in ListCo's prospectus that are estimated to be required as a consequence of the transition of the group to a listed company. Their inclusion in underlying EBIT is to provide a point of comparability moving forward and remain the groups best estimates of those incremental costs.

3 Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	(373.34)	529.37

Net tangible assets per ordinary security are calculated as follows:

	Consolidated	
	2026 '\$000	2025 '\$000
Net (liabilities)/assets	(94,241)	132,837
Less: Right-of-use assets	(3,904)	(3,261)
Add: Lease liabilities	4,137	3,719
Net tangible assets	(94,008)	133,295

Divided by:

	2026 Number	2025 Number
Total shares issued in FDC Consolidated Pty Ltd	25,180,178	25,180,178

For the purposes of calculating net tangible assets per ordinary security, the denominator reflects the ordinary shares of FDC Consolidated Pty Ltd, as the financial information presented in this Appendix 4E is prepared on a continuation accounting basis following the post-reporting-date group reorganisation.

4 Control gained over entities

On 13 July 2026, after the reporting date, ListCo, through intermediate holding companies including FDC Consolidated Holdings Sub Pty Ltd ('FloatCo Sub'), acquired all of the issued share capital of FDC Consolidated Pty Ltd and its subsidiaries.

5 Loss of control over entities

Not applicable.

6 Dividend reinvestment plans

Not applicable.

7 Details of associates and joint venture entities

Not applicable.

8 Foreign entities

Details of origin of accounting standards used in compiling the report:

Not applicable.

9 Audit qualification or review

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

The financial statements of FDC Consolidated Pty Ltd have been audited and an unmodified opinion has been issued.

10 Attachments

Details of attachments (if any):

This Appendix 4E is lodged by FDC Consolidated Holdings Limited. Due to the post-reporting-date group reorganisation and continuation accounting treatment, the financial results presented are those of FDC Consolidated Pty Ltd and its subsidiaries. Accordingly, the Annual Report of FDC Consolidated Pty Ltd for the year ended 30 June 2026 is attached.

11 Signed

Approved by the Board of Directors and signed on its behalf by:

Signed



Date: 27 August 2026

Ben Cottle
Director
Sydney