CPT Global Limited ABN 16 083 090 895 and Controlled Entities
Appendix 4E - Preliminary Final Report for the Year Ended 30 June 2018

RESULTS FOR ANNOUNCEMENT TO THE MARKET

Key Information

				2018 A $000's	2017 A $000's
Revenues from ordinary activities	up	14.3%	to	$31,031	$27,159
Net Profit (Loss) **before tax** attributable to members	up	193.7%	to	$1,244	($1,327)
Net Profit (Loss) **after tax** attributable to members	up	153.1%	to	$780	($1,468)

DIVIDENDS PAID AND PROPOSED

	Amount per Security	Franked Amount per Security at 30% of Tax
Ordinary Shares:		
2017 interim and final	0.0 cents	0.0 cents
2018 interim	0.0 cents	0.0 cents
2018 final	0.25 cents	0.25 cents

DIVIDEND DETAILS

	2018 A $000's	2017 A $000's
Ordinary Share Capital:		
Final dividend paid	-	-
Interim dividend paid	-	-
Final dividend declared	$93	-

DIVIDEND REINVESTMENT PLAN

A dividend reinvestment plan is in operation and will apply to the dividend.

EARNINGS PER SHARE (EPS)

	2018	2017
Basic EPS	2.09 cents	-3.93 cents
Diluted EPS	2.07 cents	-3.93 cents

NTA BACKING

Net tangible asset backing per ordinary security	$0.03	$0.01

COMMENTARY ON THE RESULTS FOR THE PERIOD

Refer to the commentary on the results for the period contained in the "Operating and Financial Review" included within the Managing Directors report.

STATUS OF AUDIT

The accounts are currently in the process of being audited.

CPT Global Limited

ABN 16 083 090 895

Preliminary Final Report

For the year ended 30 June 2018

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Contents

Managing Director's Review

Dear Fellow Shareholders,

I would like to thank all CPT Global shareholders for your continued support of the Group during the 2018 financial year and during the difficult financial years from 2015 to 2017. I would also like to welcome our new shareholders who have joined us during the year.

It is with great pleasure that I can inform shareholders that CPT Global returned to profit in 2018. The profit before tax of $1.3 million is the culmination of 3 years of hard work stabilising and reinvigorating the business and driving performance.

The profit was achieved with strong growth in revenue in North America and Australia and the benefit of the reduction in the cost base of our business over the last few years. $31.0 million revenue and the net profit before tax is a $2.6 million improvement on 2017. Net tangible assets grew 313% to $1.1 million on the back of the improved performance.

All regions contributed to the 2018 result with growth in segment profit driven by revenue growth, solid margins and lower costs. The exception was the European region where revenue was 1.7% lower than 2017 but the segment profit increased 30.0% due to the reduction in the cost base implemented in 2017.

We are committed to ensuring that the business continues to grow profitably by focussing on strategic clients and opportunities, driving revenue from partnerships and maintaining a disciplined approach to costs. As profits grow and cash flow improves, we will balance the needs of the business to invest for growth with repairing the balance sheet to reduce debt and build cash reserves.

Operating and Financial Review

CPT made a profit after tax of $0.8 million for the full financial year, a $2.2 million improvement on 2017. The profit was driven by a 14% growth in revenue and a reduction in the cost base of the Group.

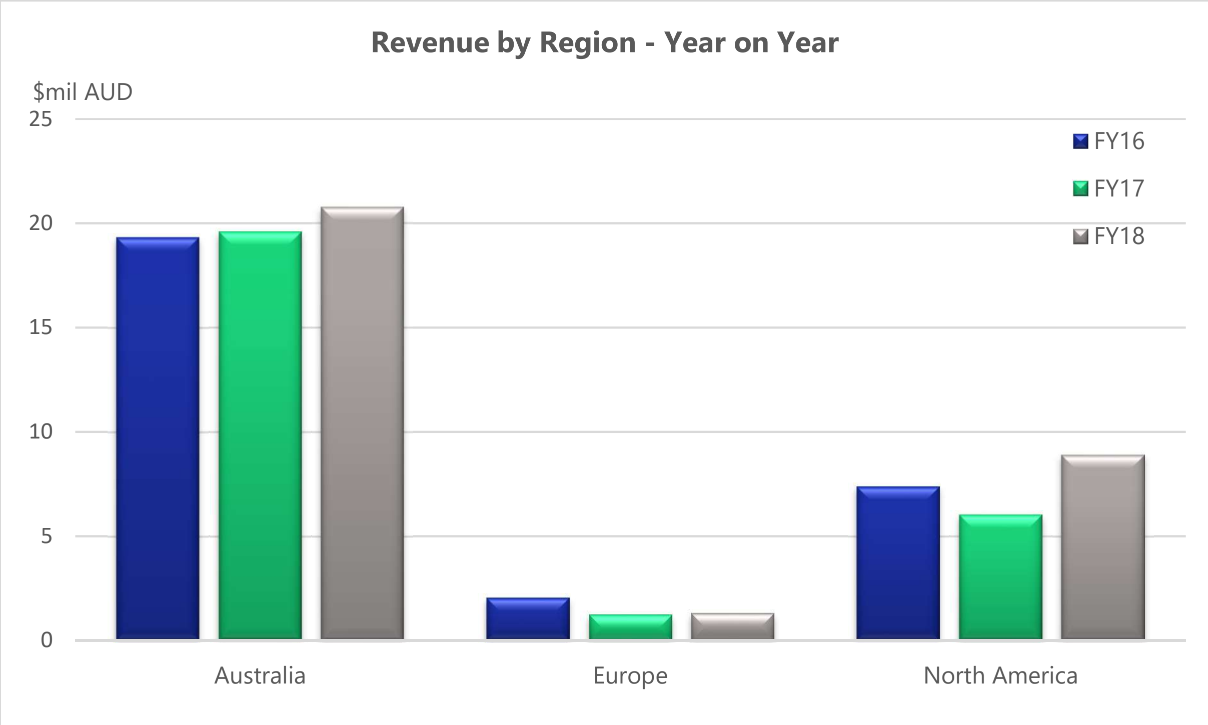
Our top 10 clients contributed 80% (2017: 80%) of our revenue, grew by 14% compared to the top 10 clients in 2017 and maintained margins in an environment in which pressure to reduce margins is part of the landscape.

Our success at growing within accounts by increasing consultant numbers on projects, expanding the scope of our services and cross selling services was demonstrated by 8 of the top 10 clients in 2017 being top 10 clients in 2018. The 2 new clients in the top 10 were new clients for CPT in 2018 and were the result of a digital consulting engagement with an Australian superannuation fund and a mainframe risk/reward engagement at a global bank based in New York. This shows that our traditional core services and new services are in demand and can grow and co-exist within CPT.

We derived $2.5 million in risk/reward revenue from 2 clients in the USA in 2018. We undertook a 4th phase risk/reward engagement at a health care insurance company and continued to expand our services to include time and materials engagements in mainframe capacity planning and midrange application performance. We started a risk/reward engagement in November 2017 at a global bank worth up to US$2.0 million. Both engagements are expected to be completed in the first half of the 2019 financial year.

Revenue in Australia grew by 5.1% in 2018 (2017: 4.3%) and revenue in North America grew by 47.6% (2017: -18.5%). Europe's revenue declined by 1.7% in 2018 (2017: -33.3%), however, the cost base has been reduced over the last 2 years which enabled the region to generate a small operating profit before tax, FX and intra group charges.

Table 1



Europe

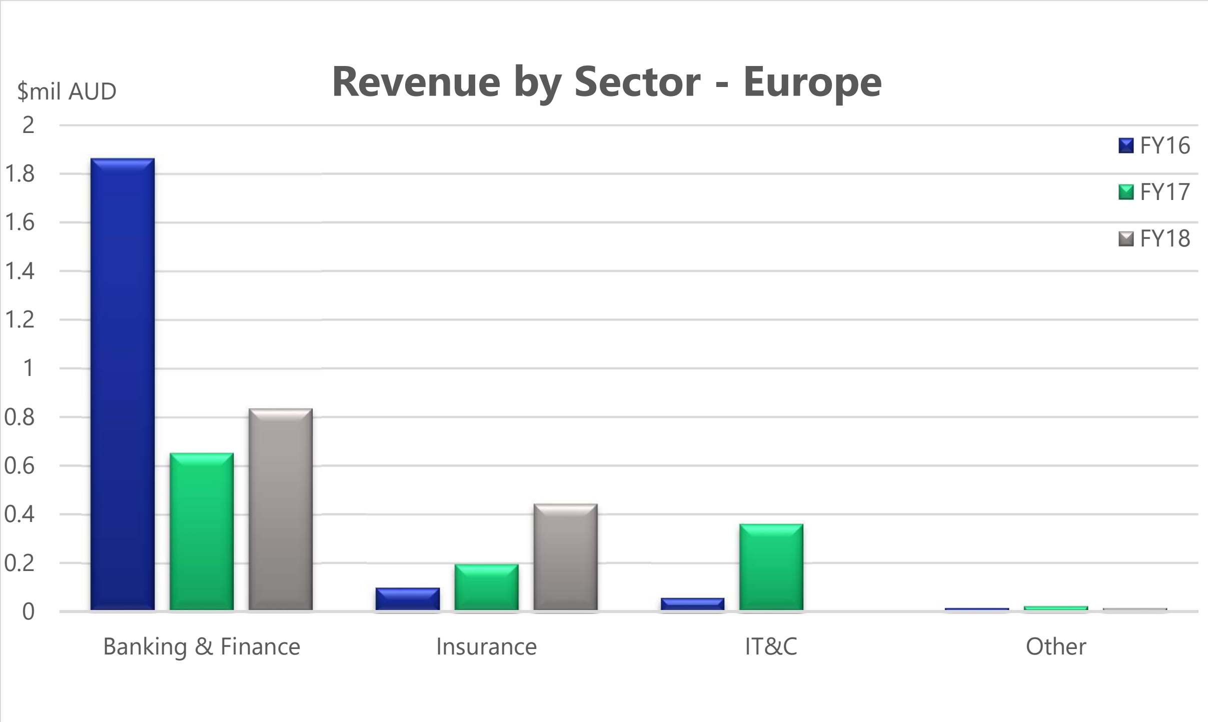
During 2018, Europe was run out of North America as part of the greater Northern Hemisphere region. Our presence within Europe was scaled back and fixed costs were cut to the minimum required to maintain the corporate structure and comply with relevant laws and regulation. Our strategy was to focus on a small number of key accounts and be opportunistic and agile in responding to opportunities.

Execution of the strategy was successful as operating losses in Europe were halted and the reduction in revenue kept to 1.7%.

Whilst revenue is historically low in Europe, we have been able to deploy consultants on projects in North America. This has enabled us to retain key European consultants and quickly scale up delivery in North America to meet demand.

Table 2 shows the reliance Europe has on banking and insurance and the challenges experienced in FY16, FY17 and FY18.

Table 2



North America

North America had its best year since 2014 with revenue growing 47.6% on 2017 and segment gross profit before tax growing 40.6% on 2017.

The soft finish to 2017 provided a challenge in the region but the pipeline was quite strong, particularly within existing accounts. Two risk/reward engagements commenced in November and revenue at our largest client in North America grew throughout the first half of the year and finished 2018 41% ahead of 2017 revenue. In February 2018 our presence at a global bank began expanding as we commenced new engagements with monthly revenue increasing 4-fold over the run rate in the previous 8 months. By year end revenue at the client was 118% ahead of 2017 revenue and contracts executed through to December 2018. The last quarter of 2018 was our best quarter for the year with the monthly revenue run rate 1.6 times the run rate of the first 3 quarters.

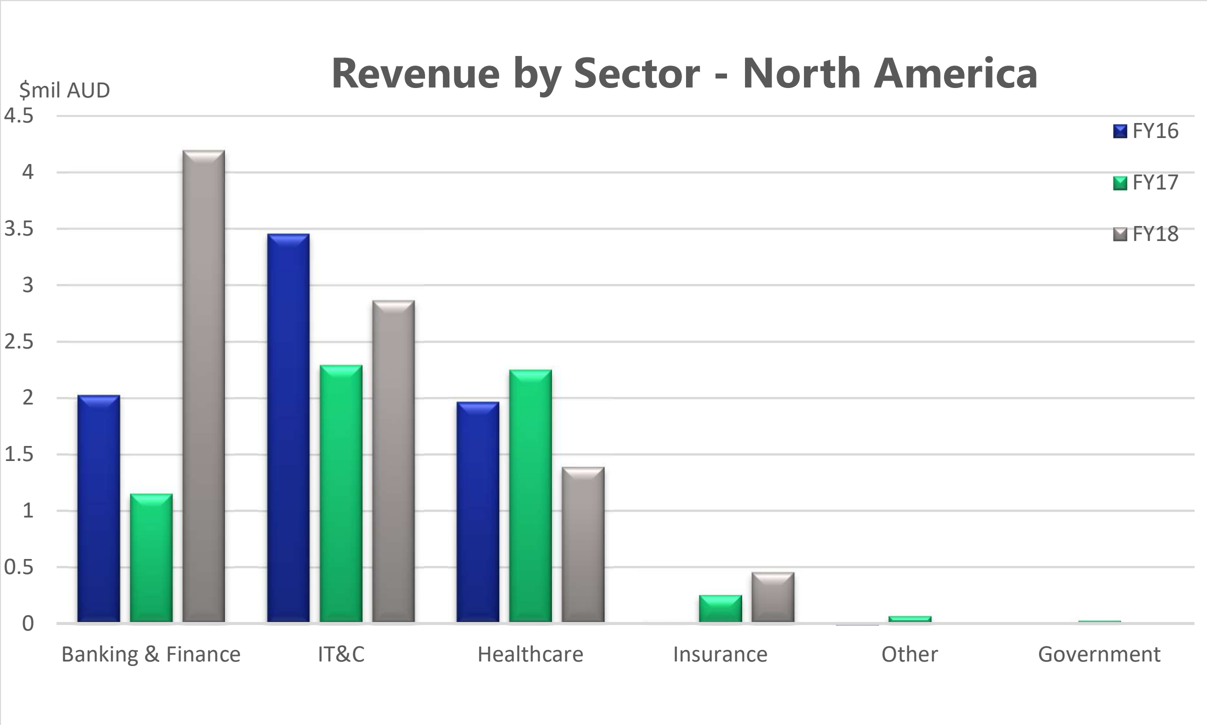
Four of our top 10 clients are based in North America (2017: 3) and delivered 86% (2017: 85%) of the revenue in the region.

Revenue generated from risk/reward contracts increased $0.5 million over 2017 but as a proportion of revenue decreased from 36% to 29%. Margins in North America moved against the trend in the industry and were generally higher than recent years. This reflects the benefit of high margin risk/reward contracts but also demonstrates that there is demand for consultants with expertise in their domains who can produce high quality delivery and outcomes.

Overall, the turnaround in North America is very encouraging and the strong finish to the year and pipeline of work give us optimism for 2019.

Table 3 shows that revenue is concentrated in three sectors but the mix of revenue varies significantly year on year. CPT's core strength in North America is mainframe in the banking & finance sector.

Table 3



Australia

The banking & finance and government sectors continue to be the growth and revenue engines of the Australian business, see table 4 below. Superannuation is emerging as a growth sector with revenue increasing 469% on 2017 and one superannuation client joining the top 10 global clients in 2018.

Revenue from Federal Government clients grew 27% in 2018 as additional projects and resources were added to existing contracts. A 6 month extension to our contract with our second biggest client takes our contracted work through to December 2018 with an increase in the scope of services and number of consultants engaged.

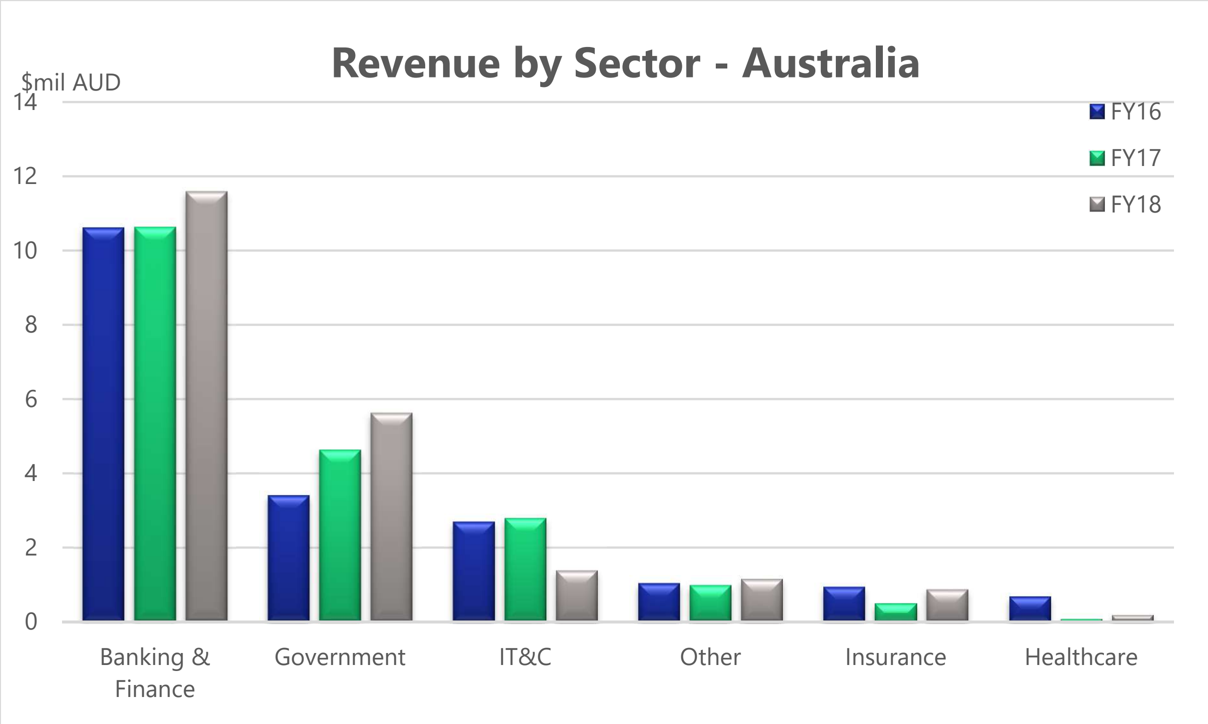
Growth in the banking & finance sector has been constrained with clients transforming the way they work based on agile at scale methodologies. During the transformation, freezes on head count are often employed while teams are restructured and redundancy programs implemented. We expect these restructures to be completed during the first half of 2019, after which we will be able to assess the ongoing impact on revenue and growth. Growth has been further constrained as tier 1 clients continue to put pressure on margins and rationalise supplier panels. While we have seen 20% growth in revenue at our largest client, an Australian bank, this was partially offset by lower revenues at a second Australian bank.

The drop in revenue in the IT&C sector is due to projects on one national telecommunications client completing and the company going through a restructure. We have maintained existing revenue and growing the account again are a focus for 2019.

Our digital consulting practice generated revenue of $1.0 million in the first full year of operation from a combination of digital strategy consulting and selling partner software and services.

The growth in the Australian business is profitable with margins decreasing slightly in the banking sector but maintained or increased in other sectors despite the general pressure on margins in the industry. Six of our top 10 clients by revenue are based in Australia.

Table 4



Financial Results

Financial Performance

CPT Global's revenue for the year ended 30 June 2018 was $31.0 million, a 14.3% increase on 2017's revenue of $27.2 million. CPT Global's net profit after tax for the year ended 30 June 2018 was $0.8 million, an improvement of $2.2 million on the 30 June 2017 result. The net profit after tax includes tax expense of $0.5 million, an effective tax rate of 37%. This is higher than the marginal tax rate due to tax losses in Europe that we have not recognised on the balance sheet as deferred tax assets and interest expense that is not deductible in Canada for tax purposes.

The improvement in performance is a result of:

- profitable growth in the North American and Australian regions;
- an operating profit in Europe after several years of losses as the cost base of the region was reduced and the reduction in revenue kept to 1.7% despite the reduced resources; and
- cost control across the Group.

Basic earnings per share amounted to 2.09 cents per share (diluted earnings 2.07 cents per share).

Financial Position

CPT Global's balance sheet reflected net tangible assets of $1.1 million as at 30 June 2018 (2017: $0.3 million). Net assets are $5.4 million (2017: $4.6 million)

- Unbilled revenue (WIP) has increased by $1.5 million. The increase in 2018 is due to 2 risk/reward contracts in progress in North America at year end with WIP of $1.9 million. At 30 June 2017, the WIP relating to risk/reward contracts was only $0.1 million. The balance of the movement is due to a decrease in the milestone contracts in Australia outstanding at year end.
- Trade and other receivables decreased $0.7 million despite the increase in revenue as the 2017 balance includes 2 overdue debtors with a balance of $1.7 million owing. This was paid

in July 2018. Without the overdue payment in 2018, trade and other receivables increased in line with the increase in revenue. At 30 June 2018, 5.6% of debtors are in 60 days or greater, all of which have been collected in 2019;

- Trade and other payables increased by $0.7 million as consultant numbers increased with the growth in revenue, particularly in North America during the 4th quarter of 2018 and revenue received in advance increased $0.3 million. The percentage increase, 11.6%, is less than the growth in revenue which reflects the lower cost base of the business; and
- Borrowings at year end relate to the loan facility provided by Efic to fund the risk/reward contracts in North America. $1.7 million in undrawn funding from Efic and the debtor funding that was available at year end.

Cash Flow

CPT had $1.4 million in cash at 30 June 2018 ($1.7 million 30 June 2017) and a net cash outflow of $0.2 million for the financial year. We also had access to $1.7 million in additional funding in our facilities.

Our strong cash management processes, Australian debtor funding facility, early payment programs with clients in North America, Efic loan and the increase in revenue in Australia and North America all contributed to CPT being able to manage the cash flow challenges in 2018.

The decrease in cash at 30 June 2018 is due to the revenue locked up in WIP which will convert to cash in 2019 and the payment of our tax obligations in Canada under a payment plan agreed with the Canadian Revenue Authority.

Capital Management

A fully franked dividend of 0.25 cents per share will be paid for 2018.

Our debtor funding facility has a limit of $5.0 million of which there was no outstanding balance at 30 June 2018 and $1.1 million was available to draw on. Our facility with Efic has a limit of $1.2 million of which $0.5 million was drawn down at 30 June 2018 and $0.7 million was available to draw on.

During 2019 our focus will be on growing operating profit and cash flows to reduce our reliance on debtor facilities and the associated costs and repay other debts so that we can rebuild our cash position. We intend to pay dividends consistently and increase the payout ratio as our financial performance allows.

Our People

To CPT's people I thank you on behalf of the Board of directors and the executive team for the professional way in which you have continued to deliver the high quality of service to our clients and to the business during a difficult couple of years for CPT and a period of transition and transformation to becoming a digital services leader. Returning CPT to profit could not have been achieved without the loyalty and dedication of our employees and consultants.

Strategy

Our clients are operating in an environment in which innovation, disruption, digital transformation, speed to market, quality assurance and cost control are driving strategic and operational decision making. Our digital practice will become a core component of our services and drive new products, services and strategic alliances.

Our offering to our clients is enhanced by our existing partnerships and we continue to investigate opportunities to partner with world class software vendors and service providers.

Our core services of capacity planning, performance and testing will continue to be the backbone of the business with the focus on growing within our existing accounts and targeting a core group of strategic new accounts.

Customer facing web and mobile applications are driving an increase in transactions on mainframes and the release of the IBM mainframe z14 has seen delivered MIPS grow as clients move through the upgrade cycle faster than expected. A recent survey of CIOs suggests that MIPS have increased as much as 41% as mobile and other new technologies increase transactions on the mainframe. The speed of digital transformation is forcing companies to modernise their mainframe tools and integrate mainframe and non-mainframe DevOps processes. Our mainframe optimisation, tuning and cost reduction services combined with our strategic partners' modern DevOps toolsets will drive new services, products and opportunities.

The Outlook

The momentum we have built in North America and with the Federal Government in Australia is expected to continue through the first half of 2019 with major projects contracted and the 2 active risk/reward engagements coming to completion towards the end of the half year. However, we are fully aware that there is still a lot of work to do to shore up the balance sheet, build our cash reserves and continue to grow profit.

The Australian business is expected to continue to grow steadily although this will be concentrated in the Government sector where revenue growth is expected to be strong and exceed the growth of 2018. Margins are expected to decline marginally on higher volumes in the sector. A major contract renewal is due at a government agency in late December, but we are optimistic of a 6 month extension. Revenue growth in the first half in the banking & finance sector is likely to be flat to negative as clients complete their transformations to new ways of working. Until these reorganisations are complete there is uncertainty about the impact on our business.

The momentum and pipeline in North America indicate a strong first half in 2019. With a contract renewal in December at our second biggest client in North America and risk/reward engagements due to complete in the first half, our focus is on locking the contract renewal in and moving the risk/reward engagements into new phases. As Canada starts down the path of introducing a real time payments platform, CPT is well placed to provide expert consulting services given our experience on the New Payments Platform released in Australia in 2018 and our existing relationships with Canada's major banks. We have started to provide strategic consulting services to two banks in Canada. Our focus in North America is to continue to grow within our existing clients, convert risk/reward clients to long term recurrent revenue and grow our other services at existing and new clients.

In Asia we will continue to use our partner model in the medium term to identify and convert opportunities. The pipeline in Asia is encouraging and projects will continue to be undertaken on an opportunistic basis in the short term.

Europe will continue to be managed as part of the greater Northern Hemisphere region with a scaled back presence and fixed cost base. This will allow us to adjust our strategy quickly as the need arises. Projects will be undertaken on an opportunistic basis in the short term.

G J Tuddenham

Gerry Tuddenham
Managing Director
August 29, 2018

Consolidated Statement of Profit or Loss and Other Comprehensive Income

YEAR ENDED 30 JUNE 2018

	Notes	2018 $'000	2017 $'000
Revenue		**31,031**	**27,159**
Other income		**57**	**70**
Salaries and employee benefits expense		**(3,008)**	**(3,308)**
Consultants benefits expense		**(22,549)**	**(21,066)**
Depreciation and amortisation expenses		**(62)**	**(66)**
Insurance expense		**(277)**	**(274)**
Finance costs		**(260)**	**(244)**
Occupancy Costs		**(821)**	**(971)**
Other expenses		**(2,825)**	**(2,433)**
Foreign currency (Losses) Gains		**(42)**	**(194)**
Goodwill Impairment		**-**	**-**
PROFIT / (LOSS) BEFORE INCOME TAX		**1,244**	**(1,327)**
INCOME TAX EXPENSE		**(464)**	**(141)**
PROFIT / (LOSS) AFTER INCOME TAX		**780**	**(1,468)**
Other Comprehensive Loss:			
Items that may be subsequently reclassified to comprehensive income			
Exchange differences on translating foreign controlled entities		**41**	**184**
Total Other Comprehensive Income for the year, net of tax		**41**	**184**
TOTAL COMPREHENSIVE PROFIT / (LOSS) FOR THE YEAR		**821**	**(1,284)**
PROFIT / (LOSS) ATTRIBUTABLE TO MEMBERS OF CPT GLOBAL LIMITED		**780**	**(1,468)**
TOTAL COMPREHENSIVE PROFIT / (LOSS) ATTRIBUTABLE TO MEMBERS OF CPT GLOBAL LIMITED		**821**	**(1,284)**
Basic earnings per share (cents per share)	3	**2.09**	**(3.93)**
Diluted earnings per share (cents per share)	3	**2.07**	**(3.93)**

The Consolidated Statement of Profit or Loss and Other Comprehensive Income is to be read in conjunction with the Notes to the Preliminary Final Report.

Consolidated Statement of Financial Position

AT 30 JUNE 2018

	2018 $'000	2017 $'000
CURRENT ASSETS		
Cash and cash equivalents	1,440	1,656
Trade and other receivables	4,843	5,571
Unbilled revenue	2,283	792
Current Tax Asset	-	-
Other current assets	240	103
TOTAL CURRENT ASSETS	8,806	8,122
NON-CURRENT ASSETS		
Deferred tax assets	1,259	1,067
Property, plant and equipment	17	43
Intangible assets	4,302	4,348
TOTAL NON-CURRENT ASSETS	5,578	5,458
TOTAL ASSETS	14,384	13,580
CURRENT LIABILITIES		
Trade and other payables	6,702	6,007
Borrowings	535	1,640
Current tax liabilities	578	2
Provisions	810	982
TOTAL CURRENT LIABILITIES	8,625	8,631
NON-CURRENT LIABILITIES		
Deferred tax liability	182	233
Other long term provisions	131	91
TOTAL NON-CURRENT LIABILITIES	313	324
TOTAL LIABILITIES	8,938	8,955
NET ASSETS	5,446	4,625
EQUITY		
Issued capital	12,228	12,228
Reserves	1,480	1,439
Retained earnings	(8,262)	(9,042)
TOTAL EQUITY	5,446	4,625

Consolidated Statement of Changes in Equity

YEAR ENDED 30 JUNE 2018

	$'000 Issued capital Ordinary	$'000 Retained Earnings	$'000 Equity Reserve	$'000 Foreign Currency Translation Reserve	$'000 Total
Balance at 1 July 2016	**12,195**	**(7,574)**	**1,691**	**(436)**	**5,876**
Comprehensive Income					
Loss for the year	-	(1,468)	-	-	(1,468)
Other comprehensive loss	-	-	-	184	184
Total comprehensive income/(loss) for the year	-	(1,468)	-	184	(1,284)
Transactions with owners, in their capacity as owners					
Share based payments		-	-	-	-
Dividends paid or provided for	-	-	-	-	-
Issue of Shares	33	-	-	-	33
Total transactions with owners, in their capacity as owners	33	-	-	-	33
Restated Balance at 30 June 2017	**12,228**	**(9,042)**	**1,691**	**(252)**	**4,625**
Balance at 1 July 2017	**12,228**	**(9,042)**	**1,691**	**(252)**	**4,625**
Comprehensive Income					
Loss for the year	-	780	-	-	780
Other comprehensive loss	-	-	-	41	41
Total comprehensive income/(loss) for the year	-	780	-	41	821
Transactions with owners, in their capacity as owners					
Share based payments		-	-	-	-
Dividends paid or provided for	-	-	-	-	-
Issue of Shares	-	-	-	-	-
Total transactions with owners, in their capacity as owners	-	-	-	-	-
Balance at 30 June 2018	**12,228**	**(8,262)**	**1,691**	**(211)**	**5,446**

Consolidated Statement of Cash Flows

YEAR ENDED 30 JUNE 2018

	2018 $'000	2017 $'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	**35,979**	**28,851**
Payments to suppliers and employees	**(34,660)**	**(31,039)**
Interest received	**3**	**5**
Finance costs	**(104)**	**(166)**
Income tax paid	**(131)**	**9**
NET CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES	**1,087**	**(2,340)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment, software	**10**	**(2)**
NET CASH FLOWS (USED IN) INVESTING ACTIVITIES	**10**	**(2)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from share issue	**-**	**-**
Repayments of borrowings	**(1,297)**	**-**
Proceeds from borrowings	**-**	**735**
Payment of dividends on ordinary shares	**-**	**-**
NET CASH FLOWS FROM FINANCING ACTIVITIES	**(1,297)**	**735**
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS HELD	**(200)**	**(1,607)**
Add opening cash & cash equivalents brought forward	**1,656**	**3,034**
Effects of exchange rate changes on cash and cash equivalents	**(16)**	**229**
CLOSING CASH AND CASH EQUIVALENTS CARRIED FORWARD	**1,440**	**1,656**

Notes to the Preliminary Final Report

YEAR ENDED 30 JUNE 2018

1. DIVIDENDS PAID OR PROVIDED FOR ON ORDINARY SHARES

	2018	2017
(a) Dividends paid during the year	$'000	$'000
Current year interim		
Franked dividends (0.0c per share) (2017: 0.0c per share)	-	-
Previous year final		
Franked dividends (0.0c per share) (2017: 0.0c per share)	-	-
	-	-
(b) Dividends proposed and not recognised as a liability		
Franked dividends (0.25c per share) (2017 0.0c per share)	93	-

2. EVENTS AFTER THE BALANCE SHEET DATE

(a) On 28th August 2018 CPT Global Limited announced its intention to extend the on-market share buy back for a further twelve months until 28th August 2019. A maximum of 3,000,000 shares may be bought back during the buy back period, which will run from 28th August 2018 until 28th August 2019.

3. EARNINGS PER SHARE

	2018	2017
(a) The following reflects the income and share data used in the calculations of basic and diluted earnings per share:	$'000	$'000
Net profit / (loss)	780	(1,468)
Adjustments:		
Earnings used in calculating basic and diluted earnings per share	780	(1,468)
	Number of shares	Number of shares
Weighted average number of ordinary shares used in calculating basic earnings per share	37,318,525	37,318,525
Weighted average number of options outstanding	300,000	300,000
Adjusted weighted average number of ordinary shares used in calculating diluted earnings per share	37,618,525	37,618,525

4. INTANGIBLE ASSETS

	2018	2017
	$'000	$'000
Goodwill at cost	**9,659**	**9,659**
Accumulated impairment losses	**(5,502)**	**(5,502)**
Total goodwill	**4,157**	**4,157**
Intellectual Property at cost	**75**	**75**
Software at cost	**818**	**818**
Disposals	**(68)**	**-**
Write back of accumulated amortisation on disposals	**68**	**-**
Accumulated amortisation	**(680)**	**(702)**
Total software	**70**	**116**
Total intangible assets	**4,302**	**4,348**

	Goodwill	Intellectual Property	Software
Year ended 30 June 2017	$'000	$'000	$'000
Balance at the beginning of the year	4,157	75	162
Additions	-	-	-
Impairment charge	-	-	-
Amortisation charge	-	-	(46)
	4,157	75	116
Year ended 30 June 2018			
Balance at the beginning of the year	4,157	75	116
Impairment charge	-	-	-
Amortisation charge	-	-	46
	4,157	75	70

Intangible assets other than goodwill and intellectual property have finite useful lives. The current amortisation charges for intangible assets are included under depreciation and amortisation expense per the statement of comprehensive income. Goodwill and intellectual property have indefinite useful lives. These have been assessed as having indefinite useful lives because these intangible assets arose on the acquisition of businesses purchased as going concerns. These businesses continue to be operated within the CPT Global Group and there are no plans to cease any part of these operations.

Goodwill is allocated to cash-generating units, based on the Group's reporting segment.

	2018	2017
	$'000	$'000
Australian Segment	**4,157**	**4,157**
	4,157	**4,157**

The recoverable amount of the cash-generating units is determined based on value-in-use calculations. Value-in-use is calculated based on the present value of the projected cash flows from that cash-generating unit over 5 years; periods beyond 5 years have been extrapolated using the terminal value growth rate of 4.0% (2017: 4.0%).

Key Assumptions

The following key assumptions were used in determining the recoverable amount of goodwill:

	Discount rate		Gross Margin		Sales Growth	
	2018	2017	2018	2017	2018	2017
Australian Segment	20.0%	20.0%	25.9%	25.7%	19.2%	9.1%

Management has based the value-in-use calculations on budgets and estimates for the CGU. The value-in-use is most sensitive to the following assumptions:

- Discount rate;
- Gross profit margins;
- Sales growth rates;
- Terminal growth rates; and
- Corporate costs.

Discount rate – the discount rate is a pre-tax rate and reflects the risks associated with a particular segment.

Gross profit margins – values assigned reflect past experience, margins on existing contracts and analysis of the market conditions.

Sales growth rates – reflects management's expectations of revenue growth in the context of the Group's Australian market strategy.

Terminal growth rates – reflect the managements expectation of revenue and profit growth in the periods beyond the 5 year forecast and are based on expected growth during the forecast period, long term historical growth, operating leverage and level of fixed and variable costs.

Corporate costs – corporate costs are allocated to the CGU based upon the CGU's proportional contribution to the revenue of the Group.

Compliance Statement

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.

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 consistent with those applied in the 30 June 2017 annual 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.

On behalf of the Board of CPT Global Limited

Grant Sincock
CFO & Company Secretary
29 August 2018