

1. Company details

Name of entity:	BauMart Holdings Limited
ABN:	87 602 638 531
Reporting period:	For the year ended 30 June 2025
Previous period:	For the year ended 30 June 2024

2. Results for announcement to the market

	30 June 2025	30 June 2024	Change	Change
	\$	\$	\$	%
Revenue from ordinary activities (\$'000)	35	487	(452)	(93%)
Profit (loss) from continuing operations after tax (\$'000)	(123)	(4,677)	4,554	(97%)
Net profit (loss) attributable to members (\$'000)	(123)	(4,677)	4,554	(97%)

Comments

The loss for the Group after providing for income tax amounted to \$123,086 (30 June 2024: \$4,677,224).

During the year ended 30 June 2025, BauMart Holdings Limited continued to advance its strategic initiatives across key operational segments, with measured progress in several emerging areas. While revenue remained subdued, the Company achieved a material reduction in net loss, reflecting improved cost discipline.

Efforts to diversify operations through international recruitment, sustainable energy solutions, and alternative building materials have laid the groundwork for long-term growth. Strategic partnerships and targeted R&D activities are progressing, albeit at a deliberate pace, as BauMart positions itself to capture future market opportunities.

The successful completion of the rights issue and prudent management of operating cash flows underscore the Company's commitment to financial resilience. BauMart remains focused on executing its strategy with discipline, while maintaining flexibility to adapt to evolving market conditions.

3. Net tangible assets

	Reporting period Cents	Previous period Cents
Net tangible assets per ordinary security	0.60	0.35

4. Control gained over entities

Not applicable.

5. Loss of control over entities

Not applicable.

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.

7. Dividend reinvestment plans

Not applicable.

8. Details of associates and joint venture entities

Not applicable.

9. Foreign entities

Not applicable.

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.

11. Attachments

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

12. Signed

Signed _____

Date: 29 August 2025

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 2025



		Consolidated	
	Note	30 June 2025	30 June 2024
		\$	\$
Revenue			
Sale of goods	1	35,218	486,981
Cost of sales		(12,994)	(385,229)
Gross profit		22,224	101,752
Other income	2	26,217	18,699
Expenses			
Corporate and administrative expenses		(213,829)	(233,491)
Operational expenses		(12,507)	(37,139)
Occupancy expenses		(1,750)	(19,110)
Finance costs		(45,259)	(13,069)
Depreciation and amortisation expense		(102,360)	(13,871)
Employee benefits expense		(147,782)	(203,398)
Reversal of impairment provision for receivables/(Impairment provision for receivables)		347,406	(777,597)
Unrealised exchange loss		4,554	-
Change in the fair value of financial assets		-	(3,500,000)
Loss before income tax expense		(123,086)	(4,677,224)
Income tax expense		-	-
Loss after income tax expense for the year attributable to the owners of BauMart Holdings Limited		(123,086)	(4,677,224)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive (loss) for the year attributable to the owners of BauMart Holdings Limited		(123,086)	(4,677,224)
		Cents	Cents
Basic (loss) per share	6	(0.08)	(3.23)
Diluted (loss) per share	6	(0.08)	(3.23)

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

		Consolidated	
	Note	30 June 2025	30 Jun 2024
		\$	\$
Assets			
Current assets			
Cash and cash equivalents		52,112	4,352
Trade and other receivables		54,637	746,294
Lease receivables		172,862	-
Prepayments		5,654	6,044
Inventories	3	230,262	230,262
Total current assets		<u>515,527</u>	<u>986,952</u>
Non-current assets			
Lease receivables		278,270	-
Plant and equipment		891,206	-
Right-of-use assets		1,094	15,568
Total non-current assets		<u>1,170,570</u>	<u>15,568</u>
Total assets		<u>1,686,097</u>	<u>1,002,520</u>
Liabilities			
Current liabilities			
Trade and other payables		452,860	482,499
Borrowings		250,000	-
Lease liabilities		175,855	22,432
Total current liabilities		<u>878,715</u>	<u>504,931</u>
Non-current liabilities			
Lease liabilities - non current		278,449	2,783
Total non-current liabilities		<u>278,449</u>	<u>2,783</u>
Total liabilities		<u>1,157,164</u>	<u>507,714</u>
Net assets		<u>528,933</u>	<u>494,806</u>
Equity			
Issued capital	4	8,408,432	8,251,219
Accumulated losses		<u>(7,879,499)</u>	<u>(7,756,413)</u>
Total equity		<u>528,933</u>	<u>494,806</u>

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 2025



Consolidated	Issued capital \$	Accumulated losses \$	Total equity \$
Balance at 1 July 2023	8,251,219	(3,079,189)	5,172,030
Loss after income tax expense for the year	-	(4,677,224)	(4,677,224)
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive (loss) for the year	-	(4,677,224)	(4,677,224)
Balance at 30 June 2024	8,251,219	(7,756,413)	494,806
Consolidated	Issued capital \$	Accumulated losses \$	Total equity \$
Balance at 1 July 2024	8,251,219	(7,756,413)	494,806
Loss after income tax expense for the year	-	(123,086)	(123,086)
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive (loss) for the year	-	(123,086)	(123,086)
<i>Transactions with owners in their capacity as owners:</i>			
Contributions of equity, net of transaction costs (note 4)	157,213	-	157,213
Balance at 30 June 2025	8,408,432	(7,879,499)	528,933

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 2025



	Note	Consolidated	
		30 June 2025	30 June 2024
		\$	\$
Cash flows from operating activities			
Receipts from customers		510,731	500,594
Other income received		-	18,699
Payments to suppliers and employees		(457,700)	(410,657)
Interest received from lease receivables		31,285	-
Interest and other finance costs paid		(63,337)	(10,097)
Net cash from operating activities	7	20,979	98,539
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		1,000,000	-
Receipt of lease receivables		48,715	-
Share issue transaction costs		(25,090)	-
Repayment of borrowings		(750,000)	(151,000)
Repayment of lease liabilities		(29,147)	(23,880)
Net cash from/(used in) financing activities		426,781	(174,880)
Net increase/(decrease) in cash and cash equivalents		47,760	(76,341)
Cash and cash equivalents at the beginning of the financial year		4,352	80,693
Cash and cash equivalents at the end of the financial year		52,112	4,352

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

Note 1. Sale of goods

	Consolidated	
	30 June 2025	30 June 2024
	\$	\$
Sales from source & procurement supply	24,018	441,831
Sales from building materials	11,200	45,150
	<u>35,218</u>	<u>486,981</u>

Note 2. Other income

	Consolidated	
	30 June 2025	30 June 2024
	\$	\$
R&D refund	-	750
Other income	26,396	17,949
Net finance income	(179)	-
	<u>26,217</u>	<u>18,699</u>

Note 3. Inventories

	Consolidated	
	30 June 2025	30 Jun 2024
	\$	\$
Source and procure supply	<u>230,262</u>	<u>230,262</u>

Note 4. Issued capital

	Consolidated			
	30 June 2025	30 Jun 2024	30 June 2025	30 Jun 2024
	Shares	Shares	\$	\$
Ordinary shares - fully paid	<u>162,975,124</u>	<u>144,744,757</u>	<u>8,408,432</u>	<u>8,251,219</u>

Movements in ordinary share capital

Details	Date	Shares	\$
Balance	1 July 2023	144,744,757	8,251,219
Balance	30 June 2024	144,744,757	8,251,219
Shares issued under Rights Issue	30 May 2025	18,230,367	157,213
Balance	30 June 2025	<u>162,975,124</u>	<u>8,408,432</u>

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 2025	30 June 2024
	\$	\$
Loss after income tax attributable to the owners of BauMart Holdings Limited	(123,086)	(4,677,224)
	Number	Number
Weighted average number of ordinary shares used in calculating basic earnings per share	146,343,036	144,744,757
Weighted average number of ordinary shares used in calculating diluted earnings per share	146,343,036	144,744,757
	Cents	Cents
Basic (loss) per share	(0.08)	(3.23)
Diluted (loss) per share	(0.08)	(3.23)

Note 7. Reconciliation of loss after income tax to net cash from operating activities

(a) Cash flows from operating activities

	Consolidated	
	30 June 2025	30 June 2024
	\$	\$
Loss after income tax expense for the year	(123,086)	(4,677,224)
Adjustments for:		
Depreciation and amortisation	102,360	13,871
Impairment provision for doubtful debt	(347,406)	777,597
Change in FVPL	-	3,500,000
Interest as per AASB16	1,658	2,972
Foreign exchange differences	(4,554)	6,768
Provision of annual leave	(4,151)	-
Change in operating assets and liabilities:		
Decrease/(increase) in trade and other receivables	432,619	(26,264)
Decrease in inventories	-	335,256
Decrease in prepayments and other current assets	390	25,566
Increase/(decrease) in trade and other payables	(41,871)	162,412
Decrease in other provisions	(6,529)	(22,415)
Interest paid	(19,736)	-
Interest received	31,285	-
Net cash from operating activities	20,979	98,539