

Nuix Ireland Limited

Directors' report and financial statements

For the year ended 30 June 2025

Registered number: 496300

Nuix Ireland Limited

Directors' report and financial statements

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Nuix Ireland Limited

Directors and other information

Directors	Jonathan Rubinsztein (<i>Australian</i>) (<i>resigned 31 October 2025</i>) Peter Thomas McClelland (<i>Australian</i>) (<i>appointed 10 December 2024</i>) Chad Barton (<i>Australian</i>) (<i>resigned 27 August 2024</i>) John Ruthven (<i>Australian</i>) (<i>appointed 1 December 2025</i>)
Secretaries	Ilona Meyer CBF Secretarial Limited
Registered office	The Black Church St. Mary's Place Dublin 7 Ireland D07 P4AX
Auditor	KPMG Chartered Accountants 1 Stokes Place St. Stephen's Green Dublin 2 Ireland
Bankers	Bank of Ireland Grand Canal, Grand Canal Square Dublin 2 Ireland HSBC Ireland 1 Grand Canal Square, Grand Canal Harbour Dublin 2 Ireland
Company registration number	496300

Nuix Ireland Limited

Directors' report

The directors submit their report of Nuix Ireland Limited ("the Company") for the year ended 30 June 2025. The comparative amounts are for year ended 30 June 2024.

Principal activity and future developments

The Company was incorporated on 15 March 2011 as a private Limited company and is a wholly owned subsidiary of Nuix Limited ("Nuix"). Headquartered in Sydney, Australia, Nuix is a leading provider of investigative analytics and intelligence software who helps customers to process, normalise, index, enrich and analyse data from a multitude of different sources, solving many of their complex data challenges. Nuix is a publicly listed company listed on the Australian Stock Exchange ("ASX"). The principal activity of the Company is to act as sales and distribution representative of Nuix software in the Republic of Ireland.

The directors do not anticipate a change in the Company's principal activity for the foreseeable future.

Principal risks and uncertainties

The Company supports the activities of its ultimate parent company. The Company trades with multiple currencies which give rise to a risk of losses occurring on realisation of assets and liabilities held in foreign currencies. These risks are beyond the control of the Company. The directors feel the Company is well placed to manage these risks and uncertainties and are constantly monitoring fluctuations in foreign currencies. This will reduce the risk but not eliminate it.

Financial instruments, risks and management

The Company does not own any complex financial instruments. Its principal financial instruments comprise of bank balances, trade debtors, and trade creditors. The directors have considered financial risk management issues, and are satisfied with the policies that are in place to address these issues.

The Company continuously generates detailed operational and financial information and reports to assist in reacting to and addressing these risks. The Company is continuously developing new products and business sectors to address risks to the existing business and bring opportunity to the Company.

In respect of bank balances the liquidity risk is managed by maintaining a balance between the continuity of funding and flexibility. Trade debtors are managed by the continuous review of credit limits and monitoring of outstanding debts. Regarding trade creditors, the liquidity is managed by ensuring sufficient funds are available to meet liabilities as they fall due.

Business review

The performance of the Company for the financial year is detailed on page 11. Current year trading to date has been in line with the Board's expectations. The Company generated revenue of €19.1 million (2024: €26.1 million) which resulted in a profit before taxation of €1.0 million (2024: profit of €1.3 million). This decrease in revenue is attributable to the profile of revenue recognition for the sale of licenses for rights to use on-premise computer software, whereby a higher percentage of multiyear licenses were renewed in the prior year compared to the current year. The decrease in profit before tax during the year is attributed to the lower revenue offset by lower intercompany charges during the year.

Nuix Ireland Limited

Directors' report *(continued)*

Key performance indicators

The key performance indicators relevant to the Company are set out below:

	30 June 2025	30 June 2024
Turnover (€'000s)	19,125	26,097
Gross margin (%)	31	23
Average number of employees (number of employees)	27	26

Results and dividends

The results for the year are set out in the profit and loss account and other comprehensive income on page 11. The directors have not recommended payment of a dividend during the year *(2024: €Nil)*.

Going concern

The directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. Refer to Note 3b) for further details.

Directors, secretaries and their interests

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

- Jonathan Rubinsztein (resigned 31 October 2025)
- Chad Barton (resigned 27 August 2024)
- Peter McClelland (appointed 10 December 2024)
- John Ruthven (appointed 1 December 2025)

The company secretaries throughout the financial year and up to the date of signature of the financial statements were CBF Secretarial Limited and Ilona Meyer.

None of the directors who held office during the year had any interest in the share capital of the Company at any time during the year or at the end of the year. The directors' interests in the shares of the parent Company, Nuix Limited, as at 30 June 2025 were below 1% of the share capital of Nuix Limited and therefore, the directors have availed themselves of the exemption to disclose this under Section 260 of the Companies Act 2014.

Post balance sheet events

There are no events occurring since the balance sheet date that require adjustment to or disclosure in these financial statements.

Political and charitable contributions

The Company did not make any political or charitable contributions during the year *(2024: €nil)*.

Accounting records

The directors believe that they have complied with the requirements of sections 281 to 285 of the Companies Act 2014 with regard to adequate accounting records by employing accounting personnel with appropriate expertise and by providing adequate resources to the financial function. The accounting records of the Company are maintained at The Black Church, St. Mary's Place, Dublin 7, Ireland, D07 P4AX.

Nuix Ireland Limited

Directors' report (*continued*)

Relevant audit information

The directors believe that they have taken all steps necessary to make themselves aware of any relevant audit information and have established that the Company's statutory auditor is aware of that information. In so far as they are aware, there is no relevant audit information of which the Company's statutory auditor is unaware.

Auditor

The auditor, KPMG (Chartered Accountants), have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

On behalf of board



John Ruthven
Director



Peter McClelland
Director

30 March 2026

Nuix Ireland Limited

Statement of directors' responsibilities in respect of the directors' report and the financial statements

The Directors are responsible for preparing the directors' report and the financial statements in accordance with applicable laws and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under Company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the assets, liabilities, financial position and profit or loss of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities. The directors are also responsible for preparing a directors' report that complies with the requirements of the Companies Act 2014.

On behalf of the Board



John Ruthven
Director



Peter McClelland
Director

30 March 2026



KPMG

Audit
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03
Ireland

Independent auditor's report to the members of Nuix Ireland Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Nuix Ireland Limited ('the Company') for the year ended 30 June 2025 set out on pages 11 to 30, which comprise the Profit and Loss Account and Other Comprehensive Income, the Balance sheet, the Statement of Changes in Equity and related notes, including the material accounting policies set out in note 3.

The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* issued in the United Kingdom by the Financial Reporting Council.

In our opinion:

- the financial statements give a true and fair view of the assets, liabilities and financial position of the Company as at 30 June 2025 and of its profit for the year then ended;
- the financial statements have been properly prepared in accordance with FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- the financial statements have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information presented in the Annual Report together with the financial statements. The other information comprises the information included in the directors' report. The financial statements and our auditor's report thereon do not comprise part of the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except as explicitly stated below, any form of assurance conclusion thereon.



Independent Auditor's Report to the Members of Nuix Ireland Limited (continued)

Report on the audit of the financial statements (continued)

Other information (continued)

Our responsibility is to read the other information and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work we have not identified material misstatements in the other information.

Based solely on our work on the other information undertaken during the course of the audit, we report that:

- we have not identified material misstatements in the directors' report;
- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, those parts of the directors' report specified for our review, which does not include sustainability reporting when required by Part 28 of the Companies Act 2014, have been prepared in accordance with the Companies Act 2014.

Our opinions on other matters prescribed by the Companies Act 2014 are unmodified

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by Sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors for the financial statements

As explained more fully in the directors' responsibilities statement set out on page 7, the directors are responsible for: the preparation of the financial statements including being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Independent Auditor's Report to the Members of Nuix Ireland Limited (continued)

Respective responsibilities and restrictions on use (continued)

Auditor's responsibilities for the audit of the financial statements (continued)

A fuller description of our responsibilities is provided on IAASA's website at <https://iaasa.ie/publications/description-of-the-auditors-responsibilities-for-the-audit-of-the-financial-statements/>.

The purpose of our audit work and to whom we owe our responsibilities

Our report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink, appearing to read 'Stephen King', with a horizontal line underneath.

Stephen J. King
for and on behalf of
KPMG
Chartered Accountants, Statutory Audit Firm
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03

30 March 2026

Nuix Ireland Limited

Profit and Loss Account and Other Comprehensive Income

Year ended 30 June 2025

	<i>Note</i>	30 June 2025 €'000	30 June 2024 €'000
Turnover	5	19,125	26,097
Cost of sales		(13,172)	(20,121)
Gross profit		5,953	5,976
Administrative expenses		(4,997)	(4,671)
Operating profit	6	956	1,305
Profit on ordinary activities before taxation		956	1,305
Tax on profit on ordinary activities	8	(118)	(194)
Profit for the financial year		838	1,111
Other comprehensive income for the financial year		-	-
Total comprehensive income for the financial year		838	1,111

The notes on pages 14 to 29 form an integral part of these financial statements.

Nuix Ireland Limited

Balance sheet as at 30 June 2025

	<i>Note</i>	30 June 2025 €'000	30 June 2024 €'000
Fixed assets			
Investment in subsidiary	9	-	-
Tangible fixed assets	10	56	92
		<hr/>	<hr/>
		56	92
Current assets			
Debtors	11	19,483	21,018
Cash at bank and in hand		8,746	4,525
		<hr/>	<hr/>
		28,229	25,543
Creditors: amounts falling due within one year	13	(20,873)	(18,635)
		<hr/>	<hr/>
Net current assets		7,356	6,908
		<hr/>	<hr/>
Total assets less current liabilities		7,412	7,000
		<hr/>	<hr/>
Creditors: amounts falling due after more than one year	14	(804)	(1,328)
		<hr/>	<hr/>
Net assets		6,608	5,672
		<hr/> <hr/>	<hr/> <hr/>
Capital and reserves			
Called up share capital	15	-	-
Capital contribution	15	372	274
Profit and loss account	15	6,236	5,398
		<hr/>	<hr/>
Shareholder's funds		6,608	5,672
		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 14 to 30 form an integral part of these financial statements. On behalf of the board:



John Ruthven
Director



Peter McClelland
Director

30 March 2026

Nuix Ireland Limited

Statement of Changes in Equity

For the year ended 30 June 2025

	Called up share capital €'000	Capital contribution €'000	Profit and loss account €'000	Total equity €'000
Balance at 1 July 2023	(*)	130	4,287	4,417
<hr/>				
<i>Total comprehensive income for the year</i>				
Profit for the financial year	-	-	1,111	1,111
Other comprehensive income for the year	-	-	-	-
<i>Recognised directly in equity:</i>				
Group share based payments	15	144	-	144
<hr/>				
Balance at 30 June 2024	(*)	274	5,398	5,672
<hr/>				
<i>Total comprehensive income for the year</i>				
Profit for the financial year	-	-	838	838
Other comprehensive income for the year	-	-	-	-
<i>Recognised directly in equity:</i>				
Group share based payments	15	98	-	98
<hr/>				
Balance at 30 June 2025	(*)	372	6,236	6,608
<hr/> <hr/>				

(*) Represents amounts less than €1,000.

Nuix Ireland Limited

Notes to the financial statements

1 General information

Nuix Ireland Limited is a private company limited by shares, domiciled and incorporated in the Republic of Ireland (Registered number 496300). The registered office is The Black Church, St. Mary's Place, Dublin 7, Ireland, D07 P4AX. The Company operates as sales and distribution business of Nuix software. The ultimate controlling party of the company is Nuix Limited, a software company listed on the Australian Stock Exchange.

The company is entitled to the exemption provided for in Section 300 of the Companies Act 2014 from the obligation to prepare group accounts. Consequently these financial statements present information about the Company as an individual undertaking and not about its group.

2 Statement of compliance

The financial statements were prepared in accordance with Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* ("FRS102") and the requirements of the Companies Act 2014. The presentation currency of these financial statements is Euro. All amounts in the financial statements have been rounded to the nearest €1,000. There have been no material departure from the Standards.

The Company's ultimate parent undertaking, Nuix Limited, includes the Company in its consolidated financial statements. The consolidated financial statements of Nuix Limited are prepared in accordance with Australian Accounting Standards and Interpretations adopted by the Australian Accounting Standards Board and comply with International Financial Reporting Standards and Interpretations adopted by the International Accounting Standards Board. These are available to the public and may be obtained from <https://investors.nuix.com>.

The Company is considered to be a *qualifying entity* (for the purposes of this FRS) and has applied the exemptions available under FRS 102 in respect of the following disclosures:

- Cash Flow Statement and related notes;
- Key Management Personnel compensation (unless required by the Companies Act 2014); and
- Certain disclosures required by FRS 102.29 Income Tax in respect of Pillar Two model rules.

As the consolidated financial statements of Nuix Limited include the disclosures equivalent to those required by FRS 102, the Company has also taken the exemptions available in respect of certain disclosures required by FRS 102.11 *Basic Financial Instruments* and the disclosure exemption available in respect of FRS 102.26 *Share based payments*.

3 Summary of material accounting policies

The material accounting policies used in the preparation of the Company's financial statements are set out below. These policies have been consistently applied to all financial periods presented.

(a) Measurement convention

The financial statements have been prepared under the historical cost convention.

(b) Going concern

The Company meets its day to day working capital requirements through its own reserves generated from profits earned. At 30 June 2025, the Company had net current assets of €7.4 million and cash at bank of €8.7 million. Therefore, having considered the future forecasted cash flows of the Company, the directors consider it appropriate to prepare the financial statements on the going concern basis.

Nuix Ireland Limited

Notes *(continued)*

3 Summary of material accounting policies *(continued)*

(c) Foreign currency

The Company's functional and presentation currency is Euro ("€").

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions. At the end of each financial period foreign currency monetary items are translated to Sterling using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined. When and if incurred foreign exchange gains and losses resulting from the settlement of transactions and from the translation at exchange rates at the end of the financial period of monetary assets and liabilities denominated in foreign currencies are recognised in the profit and loss account within other operating expenses.

(d) Turnover

(i) Revenue recognition

Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration expected to be received in exchange for those products or services. We enter into contracts that can include various combinations of products and services, which are generally capable of being distinct and accounted for as separate performance obligations. Revenue is recognised net of allowances for returns and any taxes collected from customers, which are subsequently remitted to governmental authorities. The timing of revenue recognition may differ from the timing of invoicing to our customers.

(ii) Nature of products and services

a. Licences

Licences for on-premises software provide the customer with a right to use the software as it exists when made available to the customer. Customers may purchase perpetual licences or subscribe to licences for on-premise software, which provide customers with the same functionality and differ mainly in the duration over which the customer benefits from the software. Revenue from distinct on-premises licenses are recognised upfront at the point in time when the software is made available to the customer, and in the case of renewals, when the original period ends and the additional period has started on the basis that this is the date from which the customer can use and benefit from the renewal.

Subscription licencing agreements are generally combined with support and maintenance, which conveys rights to unspecified upgrades released over the contract period and support and maintenance to help customers deploy and use products more efficiently. On-premises licenses are considered distinct performance obligations when sold with support and maintenance.

Revenue allocated to support and maintenance is recognised ratably over the contract period as customers simultaneously consume and receive the benefits given that support and maintenance comprises distinct performance obligations that are satisfied over time.

For consumption licences, the customer is charged based on the volume of data processed or under management in each licence period. Customers are charged on a tiered "cost per gigabyte" basis, typically with minimum annual volume / revenue commitments.

Where such consumption licences are for a right to use software, and there is a fixed minimum commitment, a portion of the contract value related to the sale of the licence is recognised when the licence is made available to the customers, with the portion related to support and maintenance recognised over time. Any overage charges are recognised when the usage occurs, as this corresponds directly with the value to the customer of Nuix's performance completed to date.

Nuix Ireland Limited

Notes *(continued)*

3 Summary of material accounting policies *(continued)*

(d) Turnover *(continued)*

(ii) Nature of products and services (continued)

a. Licenses (continued)

Where such consumption licences are for a right to access software, generally the case for consumption licences related to our software as a service ('SaaS') offering, revenue is recognised over time as they are delivered. This is because the obligation to provide a SaaS service is determined to be a series of distinct service periods, and allocation of the fees earned to each distinct service period based on the customer's usage each period would reasonably reflect the fees to which Nuix expect to be entitled for providing the SaaS during that period. A license is a right to access software where:

- the contract requires, or the customer reasonably expects, that the entity will undertake activities that significantly affect the IP to which the customer has rights;
- the rights granted by the licence directly expose the customer to any positive or negative effects of the entity's activities that significantly affect the IP; and
- those activities do not result in the transfer of a good or a service to the customer as those activities occur.

b. Support and maintenance revenue

Support and maintenance services are either bundled into licensing arrangements or sold separately to customers. Where these services are bundled the Company allocates the transaction price to support and maintenance performance obligations based on their relative standalone selling price. We determine standalone selling price by considering multiple factors including but not limited to prices we charge for similar offerings and pricing practices. Priority is placed on observable pricing where available. Support and maintenance services are provided over the contractual period and accordingly are recognised over time.

c. Professional services revenue

Professional services revenue mainly consists of fees charged for consultancy and training service. Revenue from a contract to provide consulting and training services is recognised over time as the consulting and training is performed. When sold in combination with licenses, and/or support and maintenance of the licenses, the Company allocates a portion of consideration received for the professional services based on its relative stand-alone selling price.

d. Sponsorship and ticket sales for events

The Company on occasion will host various marketing events, whereby customers can make a payment for tickets to attend and receive the benefits of networking and expanding their knowledge of the use cases of our products, and partners can pay to sponsor certain elements of the events in return for prominent locations to market their capabilities to our customers. Revenue is recognised at the time that the events are held.

(iii) Channel sales

Where the Company uses partners, the Company must assess whether its customer is the partner or the end user. Where the end user is the customer, revenue is recognised for the consideration paid by the end user with any commission retained by the partner recognised as commission expense within costs of goods sold. Where the partner is the customer, revenue is recognised at the net (of commission) amount received.

(iv) Contract assets and liabilities

Timing of revenue recognition may differ from the timing of invoicing to customers.

An unbilled revenue is recognised when the Company has transferred software or services to a customer but has not yet obtained an unconditional right to payment. This typically occurs when the Company has delivered licenses and commenced support and maintenance services, but the

Nuix Ireland Limited

Notes *(continued)*

3 Summary of material accounting policies *(continued)*

(d) Turnover *(continued)*

*(iv) Contract assets and liabilities *(continued)**

subsequent billing for later years in multi-year deal is contingent on continual performance under the contract.

A deferred revenue is recognised when the Company receives consideration, or has a right to receive consideration, before it has fulfilled its performance obligations. This is common in cases where customers pay upfront for minimum commitments in a fixed term license and related support and maintenance services.

Unbilled revenue and deferred revenue balances are presented on a net basis at the individual contract level. For each contract, if the cumulative revenue recognised exceeds the consideration received, a contract asset is reported. If the consideration received exceeds the revenue recognised, a deferred revenue balance is recognised.

Unbilled revenue are reclassified into trade receivables when the right to payment becomes unconditional. Deferred revenues are recognised as revenue when the company satisfies the related performance obligations. For multi-year agreements, the Company generally invoices customers annually at the beginning of each annual period.

(v) Payment terms

Payment terms and conditions vary by contract type, although terms generally include a requirement of payment within 30 to 60 days of invoicing. In instances where the timing of revenue recognition differs from the timing of invoicing, the Company have determined our contracts generally do not include a significant financing component. The primary purpose of our invoicing terms is to provide customers with simplified and predictable ways of purchasing our products and services, not to receive financing from our customers or to provide customers with financing. An example of providing such simplified and predictable ways of purchasing our product and services include multi-year on-premises licences that are invoiced annually, with revenue recognised upfront. Where management have determined that a contract with a customer does include a significant financing component, the contract consideration is reduced by the financing component before allocating amounts to performance obligations, and it is recognised as interest income over the period commencing from when the financed performance obligation is delivered, until the relevant portion of total contract consideration is received.

(e) Employee benefits

Short term employee benefits

Short term employee benefits, including wages and salaries, paid holiday arrangements and other similar non-monetary benefits, are recognised as an expense in the financial year in which employees render the related service. The Company operates an annual bonus plan for employees. An expense is recognised in the profit and loss account when the Company has a present legal or constructive obligation to make payments and a reliable estimate of the obligation can be made. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Post-employment benefits

The company operates a defined contribution scheme. Retirement benefit contributions in respect of the scheme for employees are charged to the profit and loss account as they become payable in accordance with the rules of the scheme. The assets are held separately from those of the company in an independently administered fund. Differences between the amounts charged in the profit and loss account and payments made to the retirement benefit scheme are treated as assets or liabilities.

Nuix Ireland Limited

Notes (continued)

3 Summary of material accounting policies (continued)

(e) Employee benefits (continued)

Share based payments

Certain employees of the Company participate in equity arrangements relating to fellow group undertakings. For group equity-settled share-based payment arrangements, the cost is recognised in employee expense with a corresponding increase in the capital contribution. The cumulative expense

recognised for equity-settled transactions at each reporting date until the vesting date, reflects the extent to which the vesting period has expired and the Company's best estimate of the number of equity instruments that will ultimately vest.

Service and non-market performance conditions are not considered when determining the grant date fair value of awards, but the likelihood of the conditions being met is assessed as part of the Company's best estimate of the number of equity instruments that will ultimately vest.

When the terms of an equity-settled award are modified, the minimum expense recognised is the grant date fair value of the unmodified award provided the original vesting terms of the award are met. An additional expense, measured as at the date of modification, is recognised for any modification that increases the total fair value of the share-based payment transaction, or is otherwise beneficial to the employee. Where an award is cancelled by the entity or by the counterparty, any remaining element of the fair value of the award is expensed immediately through profit or loss.

Where the Company's ultimate parent grants rights to its equity instruments to the Company's employees, which are accounted for as equity-settled in the consolidated accounts of the parent, the Company accounts for these share-based payments as equity-settled. Where the Company's intermediate or ultimate parent grants cash settled awards to the Company's employees, and the Company has no obligation to settle the award, the Company accounts for these share-based payments as equity settled. In either instance, amounts recharged by the parent are recognised as a recharge liability with a corresponding debit to equity.

(f) Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the lease except where another more systematic basis is more representative of the pattern in which economic benefits from the leases asset are consumed.

(g) Provisions

Provisions are recognised when the company has a legal or constructive present obligation as a result of a past event, it is probable that the company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

(h) Taxation

Income tax expense for the financial period comprises current and deferred tax recognised in the financial period. Income tax expense is presented in the profit and loss account or equity in line with the transaction or other event that resulted in the income tax expense. Current and deferred tax assets and liabilities are not discounted. Current tax is the amount of income tax payable in respect of the taxable profit for the financial period or past financial periods. Current tax is measured at the amount of current tax that is expected to be paid using tax rates and laws that have been enacted or substantively enacted by the end of the financial period.

Nuix Ireland Limited

Notes *(continued)*

3 Summary of material accounting policies *(continued)*

(h) Taxation *(continued)*

The directors periodically evaluate positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. A current tax liability is recognised where appropriate and measured on the basis of amounts expected to be paid to the tax authorities.

Deferred tax is provided on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. These timing differences arise from the inclusion of income and expenses in tax assessments in financial periods different from those in which they are recognised in financial statements. Deferred tax is recognised on all timing differences at the end of each financial period with certain exceptions. Unrecognised tax losses and other deferred tax assets are recognised only when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the end of each financial period end and that are expected to apply to the reversal of the timing difference. A net deferred tax asset is recognised as recoverable and therefore recognised only when on the basis of all available evidence it can be regarded as more likely than not that there will be suitable taxable profits against which to recover carried forward tax losses and from which the future reversal of underlying timing differences can be deducted.

(i) Fixed assets

Tangible fixed assets initially measured at cost and subsequently stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

- Fixtures and Fittings 20% to 67% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the profit and loss account. Where there is objective evidence that recoverable amounts of an asset is less than its carrying value the carrying amount of the asset is reduced to its recoverable amount resulting in an impairment loss.

(j) Financial instruments

(i) Classification

Financial instruments are recognised in the Company's balance sheet when the Company becomes party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

(ii) Recognition and measurement

Basic financial assets include trade and other receivables and cash at bank balances. Trade and other receivables are initially recognised at transaction price plus attributable transaction costs. Cash at bank are basic financial assets and include deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Nuix Ireland Limited

Notes *(continued)*

3 Summary of material accounting policies *(continued)*

(j) Financial instruments *(continued)*

*(ii) Recognition and measurement *(continued)**

Basic financial liabilities, including creditor, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade and other creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade and other creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Other financial instruments not meeting the definition of Basic Financial Instruments are recognised initially at fair value. Subsequent to initial recognition, other financial instruments are measured at fair value with changes recognised in profit and loss.

(iii) Derecognition

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and subsequently all the risks and rewards of ownership to another entity.

Financial liabilities are derecognised when, and only when, the Company's obligations are discharged, cancelled, or they expire. On derecognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid is recognised in profit or loss.

(iv) Off-setting

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

(v) Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date. Financial assets are impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cashflow have been affected. The impairment loss is recognised in profit or loss.

(k) Subsidiary investments

Interest in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately. A subsidiary is an entity controlled by the company. Control is the power to govern the financial and operating policies of the entity so as to obtain benefit from its activities.

Nuix Ireland Limited

Notes (continued)

4 Critical accounting judgements and estimation uncertainty

In the application of the company's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

(a) Critical judgement in applying the entity's accounting policies

Determination of contract term

For licences to use our software, determining the non-cancellable term of a contract with a customer can require significant judgement. Given a substantial portion of our contracting is with governmental agencies, and the varied nature of our contracting with customers, interpretation of termination clauses at the inception of the contract requires judgement. If a contract term is determined to be non-cancellable for a longer period, a higher amount of revenue is likely to be recognised upfront; whereas a contract term that is determined to be non-cancellable for a shorter period, a lower amount of revenue is likely to be recognised upfront.

Identification and measurement of contracts with multiple performance obligations

The Company enters into contracts with its customers that can include promises to transfer multiple performance obligations. A promised good or service must be distinct to be accounted for as a separate performance obligation. For software license contracts, there is a combination of goods and services that include software licensing, maintenance and support services which are generally treated as separate performance obligations on the basis that the customers can benefit from them separately (or with other rights that they have), and they are separately identifiable in the contract.

Judgement has been exercised in estimating the standalone selling price for software licences with bundled support and maintenance. To estimate the standalone selling prices for the software licenses and bundled support and maintenance, Nuix considers available observable inputs, such as the support and maintenance charges where there is no bundling, including adjustments to these observable inputs to reflect differences in the licensing arrangements and pricing practices.

Recognition of revenue on sales made through partners

Where the Company transacts with customers through partners, we are required to assess whether the partner is:

- our customer – in which case, Nuix will recognise the net consideration receivable from the partner as revenue; or
- an agent, and the end customers are Nuix's customers, in which case Nuix will recognise the gross consideration paid by the end customer as revenue, with the partner's fee usually recognised as a cost.

The Company sells through partners which includes entities that are referred to by Nuix as resellers and distributors. Nuix's partners help to extend coverage and capacity of Nuix's distribution network. The flagship program for Nuix partners is known as the Partner Program, which involves the tiering of partners to deliver a strategic focus by Nuix on high revenue generating partners and an efficient support framework for those with less sales frequency and volume. A reseller is an intermediary that acts on behalf of Nuix and sells Nuix software to third parties.

Nuix Ireland Limited

Notes *(continued)*

4 Critical accounting judgements and estimation uncertainty *(continued)*

(a) Critical judgement in applying the entity's accounting policies *(continued)*

*Recognition of revenue on sales made through partners *(continued)**

A distributor also sells Nuix software to third parties, however the distributor may also appoint sub-distributors or agents to market and sell Nuix products on their behalf. There are a number of other types of organisations that Nuix considers to be partners that do not support indirect sales in the same way as a reseller or distributor. These partnerships include advisories and service providers, integrations partners, authorised training partners, original equipment manufacturing (OEM) partners and transactional resellers.

Nuix has concluded that reseller partners are the only partner sales where the seller is considered an agent of Nuix. This is on the basis that the partners do not obtain control of the goods and services that are provided by Nuix to end customers as part of that sales channel. In relation to sales of licences to Nuix software, resellers are required to provide Nuix with an order from an end customer and Nuix has the unilateral ability to decline such an order form. On the basis that the licence to an end customer is generated only on acceptance by Nuix of such an order, and that the licence and associated support and maintenance is provided directly to the end customer, Nuix has concluded that the end customer is its customer, and the reseller is acting as an agent in these arrangements. In these instances, Nuix applies judgment to determine the consideration to which it is entitled using all relevant facts and circumstances that are available.

For all other sales made through partners (e.g. advisories, distributors and original equipment manufacturing partners), Nuix has concluded that the partners take control of the licence and related support and maintenance, and as a result those partners are Nuix's customers in those arrangements.

(b) Critical accounting estimates and assumptions

Recoverability of trade debtors

The company trades with a large and varied number of customers on credit terms. Some debts may not be paid through the default of a small number of customers. The company uses estimates based on historic experience and current information in determining the level of debts for which an impairment charge is required. The level of impairment required is reviewed on an ongoing basis.

Nuix Ireland Limited

Notes (continued)

5 Turnover

The total turnover of the company for the year has been derived from sales, distribution and maintenance of computer software.

	30 June 2025 €'000	30 June 2024 €'000
Licenced software	11,844	18,651
Support and maintenance	6,424	6,710
Professional services	836	723
Other	21	13
	<hr/>	<hr/>
Total turnover	19,125	26,097
	<hr/> <hr/>	<hr/> <hr/>

This decrease in revenue is attributable to the profile of revenue recognition for the sale of licenses for rights to use on-premise computer software, whereby a higher percentage of multiyear licenses were renewed in the prior year compared to the current year.

No segmental analysis by geographical area as required by the Companies Act 2014 has been included in these financial statements as the directors are of the opinion that such disclosure would be seriously prejudicial to the interests of the Company.

6 Profit on ordinary activities before taxation

	30 June 2025 €'000	30 June 2024 €'000
<i>Operating profit is stated after charging/(crediting)</i>	€'000	€'000
Operating lease expense	107	88
Auditor's remuneration	43	43
Depreciation of tangible fixed assets	49	69
Net foreign exchange currency gain	(288)	(148)
	<hr/>	<hr/>

Amounts receivable by the company's auditor in respect of the audit of financial statements is €42,500 (2024: €42,500).

Nuix Ireland Limited

Notes (continued)

7 Staff costs

	30 June 2025 Number	30 June 2024 Number
<i>(a) The average number of persons employed by the Company:</i>		
Sales	18	13
Administration	9	13
	<hr/>	<hr/>
Total	27	26
	<hr/> <hr/>	<hr/> <hr/>
	30 June 2025 €'000	30 June 2024 €'000
<i>(b) Staff costs for the year comprise the following expenses:</i>		
Wages and salaries	2,950	3,668
Social insurance costs	186	311
Retirement benefit	234	157
Share based payment expense	98	144
	<hr/>	<hr/>
Total staff costs	3,468	4,280
	<hr/> <hr/>	<hr/> <hr/>

The Company operates a defined contribution pension scheme for employees. The pension charge represents contributions payable by the Company to the fund and amounted to €0.1 million (2024: €0.1 million). Amounts outstanding at the year-end were €Nil (2024: €Nil).

	30 June 2025 €'000	30 June 2024 €'000
<i>(c) Director's remuneration</i>		
Directors' fees	-	-
	<hr/>	<hr/>

The directors did not receive any remuneration from the company for their services to the company during the year (2024: €Nil). The directors of the company are remunerated by fellow group undertakings. The aggregate amount of such remuneration that was attributable to qualifying services as directors of this company during the year was €Nil (2024: €Nil).

Nuix Ireland Limited

Notes (continued)

8 Taxation

<i>(a) Tax recognised in the profit and loss account</i>	30 June 2025 €'000	30 June 2024 €'000
<i>Current tax:</i>		
Irish corporation tax expense	268	115
Prior period adjustment	-	-
Total current tax expense	268	115
<i>Deferred tax:</i>		
Origination and reversal of timing differences	(150)	79
Prior year adjustment	-	-
Total tax charge	118	194

<i>(b) Reconciliation of tax expense</i>	30 June 2025 €'000	30 June 2024 €'000
Profit on ordinary activities before taxation	956	1,305
Profit on ordinary activities before taxation by rate of tax for the year at 12.5%	120	163
<i>Effects of:</i>		
Expenses not allowable for tax purposes	14	20
Prior year under provision /over provision	(16)	11
Tax expense for the year	118	194

9 Investment in subsidiary

	30 June 2025 €	30 June 2024 €
Investment at cost and carrying value ¹	114	114

Name of undertaking	Registered office address	Nature of business	Class of shareholding	% Held Direct
Nuix Technology UK Limited	C/O Cogency Global (UK) Limited 6 Lloyd's Avenue, Suite 4cl, London, England, EC3N 3AX	Software sales	Ordinary Shares	100

The subsidiary generated a profit after tax of GBP 349,000 during the year ended 30 June 2025 and had net assets of GBP 2,132,000 as at the reporting date.

¹ Amounts reported here are in Euros.

Nuix Ireland Limited

Notes (continued)

10 Tangible fixed assets	Furniture and fittings €'000	Total €'000
Cost		
At 1 July 2024	835	835
Additions	13	13
	<hr/>	<hr/>
At 30 June 2025	848	848
	<hr/> <hr/>	<hr/> <hr/>
Accumulated depreciation		
At 1 July 2024	743	743
Charge for the year	49	49
	<hr/>	<hr/>
At 30 June 2025	792	792
	<hr/> <hr/>	<hr/> <hr/>
Net book value		
At 30 June 2025	56	56
	<hr/> <hr/>	<hr/> <hr/>
At 30 June 2024	92	92
	<hr/> <hr/>	<hr/> <hr/>

The assets are charged as security for borrowings of the ultimate holding company (Nuix Limited, Australia).

11 Debtors	30 June 2025 €'000	30 June 2024 €'000
Trade debtors	1,752	2,059
Accrued income	513	4,088
Other debtors and prepayments	44	34
Amounts owed by group undertakings	16,814	14,831
VAT refund receivable	5	-
	<hr/>	<hr/>
	19,128	21,012
	<hr/> <hr/>	<hr/> <hr/>
<i>Amounts expected to be recovered in greater than one year:</i>		
Accrued income	225	6
Deferred tax asset	130	-
	<hr/>	<hr/>
	19,483	21,018
	<hr/> <hr/>	<hr/> <hr/>

Amounts owed by group undertakings are unsecured, interest free and repayable on demand. Amounts owed by group undertakings are stated after provisions for impairment of €Nil (2024: €Nil).

Trade debtors are carried after recording a provision for impairment of €87,691 (2024: €201,410).

Nuix Ireland Limited

Notes (continued)

12 Deferred taxes

	30 June 2025 €'000	30 June 2024 €'000
<i>Deferred tax (liability) / asset</i>		
At start of year	(14)	65
Movement in the profit and loss account during the year	150	(79)
Adjustments in respect of prior year	(6)	-
	<hr/>	<hr/>
At end of year	130	(14)
	<hr/> <hr/>	<hr/> <hr/>
	30 June 2025 €'000	30 June 2024 €'000
<i>The deferred tax asset consists of the tax effect of the following:</i>		
Capital allowances	10	15
Timing difference on bad debt provision	-	4
Unrealised foreign exchange gains and losses	120	(33)
	<hr/>	<hr/>
	130	(14)
	<hr/> <hr/>	<hr/> <hr/>

13 Creditors: amounts falling due within one year

	30 June 2025 €'000	30 June 2024 €'000
Trade creditors	8	54
Accruals	872	1,109
Other creditors	1	-
PAYE/PRSI	9	40
Amounts owed to group undertakings	14,659	13,181
Deferred income	5,136	4,217
Corporation tax	188	22
VAT due	-	12
	<hr/>	<hr/>
	20,873	18,635
	<hr/> <hr/>	<hr/> <hr/>

Amounts owed to group undertakings were interest free and repayable on demand. Trade and other creditors are payable at various dates in the next three months in accordance with the suppliers' usual and customary credit terms. Tax and social security are repayable at various dates over the coming months in accordance with the applicable statutory provisions.

Nuix Ireland Limited

Notes (continued)

14 Creditors: amounts falling greater than one year

	30 June 2025 €'000	30 June 2024 €'000
Deferred income	804	1,314
Deferred tax liability	-	14
	<hr/>	<hr/>
	804	1,328
	<hr/> <hr/>	<hr/> <hr/>

15 Share capital and other reserves

(a) Share capital

	30 June 2025 €	30 June 2024 €
Authorised		
1,000,000 ordinary shares of €1 each	1,000,000	1,000,000
	<hr/>	<hr/>
Allotted, called up and fully paid		
100 ordinary shares of €1 each	100	100
	<hr/> <hr/>	<hr/> <hr/>

There is a single class of equity shares. There are no restrictions on the distribution of dividends and the repayment of capital. All shares carry equal voting rights and rank for dividends to the extent to which the total amount on each share is paid up.

(b) Capital contribution

Represents the value provided through share-based payment arrangements between the ultimate parent company and certain executives employed by the entity, which is not recharged to the Company. This value is recorded as an expense as services are provided to the Company, and a contribution by the ultimate parent recognised directly in equity.

(c) Profit and loss account

The Company held retained earnings of €6.3 million (2024: €5.4 million) as at the balance sheet date. Profit and loss account represents accumulated comprehensive income for the financial year and prior financial periods less dividends paid.

Nuix Ireland Limited

Notes (continued)

16 Share based payments expense

The Company has availed of the disclosure exemption where the consolidated financial statements of Nuix Limited for the year ended 30 June 2024 disclose the equivalent information as required under IFRS 2 *Share Based Payments*. Consequently required disclosures as set out are made only to the extent that they relate to matters not disclosed in those consolidated financial statements.

Certain employees of the Company are entitled to group share based payments. The charge for share based payments comprises the Nuix Employee Share Option Plan (“ESOP”) and Long Term Incentive Plan (“LTIP”). The total expenses recognised for the year arising from the equity settled share based payment arrangements are as follows:

	30 June 2025 €'000	30 June 2024 €'000
Employee share options	98	144
Share based payments expense	98	144

Employee Share Option Plan (“ESOP”)

The establishment of the Nuix Limited ESOP was approved by the Board of Directors of the group on or around fiscal year 2012. The ESOP is designed to align the interests of eligible employees more closely with shareholders and provide greater motivation and incentive for them to focus on the Company’s longer-term goals. Under the plan, participants are granted options which may only be exercised if the vesting conditions have been met.

Participation in the plan is at the Board’s discretion and no individual has a contractual right to participate in the plan or to receive any guaranteed benefits.

Options are granted under the plan for no consideration and carry no dividend or voting rights and are non-statutory stock options. Option holders cannot assign, transfer, sell or otherwise deal with the options granted under the Plan without Board of Directors approval.

The amount of Options that vest depends upon the vesting rules of the respective Plan rules (generally three to five years). The Options vest in a series of successive equal monthly instalments beginning on the first anniversary of the vesting commencement date, subject to the option holders’ continued employment.

Once vested, the options became exercisable following the consummation of a Corporate Transaction / Liquidity Event (as defined in the Plan rules) or a date determined by the Board. However, under some earlier Plan rules, Options are exercisable for a period of three years once they become fully vested.

Following the exercise of the options, a vested option is converted into one ordinary share within a certain number of business days as determined by the plan rules. The exercise price of options is determined by a combination of internal and external valuation methodologies and presided over by the Board.

Nuix Ireland Limited

Notes (continued)

17 Contingencies and commitments

(a) Lease commitments

The Company holds a short-term lease in respect of its place of business. At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	30 June 2025 €'000	30 June 2024 €'000
Within one year	164	60
Between two and five years	261	-
	<hr/> <hr/>	<hr/> <hr/>

18 Related party transactions

The Company is wholly owned by Nuix Limited. The immediate holding company is Nuix Ireland Limited, a company incorporated in the Republic of Ireland. Transactions with Nuix Ireland Limited and with other wholly owned subsidiary companies of the Nuix group are not disclosed as the Company has taken advantage of the exemption available under FRS 102.33.1 *Related Party transactions* from disclosing such transactions. The smallest group in which the Company is consolidated is Nuix Limited. The consolidated financial statements of Nuix Limited are available to the public at <https://investors.nuix.com>.

Certain key management personnel of the Company have been remunerated by other entities in the Nuix Limited group and these amounts have not been recharged to the Company.

19 Post balance sheet events

There are no events occurring in the post balance sheet event period that require adjustment to or disclosure in these financial statements.

20 Approval of the financial statements

There directors approved the financial statements on 30 March 2026.