

# Financial Statements

For the six months ended 30 September 2023

serko

FY24 Interim Report

# Contents

Consolidated statement of comprehensive income	1
Consolidated statement of changes in equity	2
Consolidated statement of financial position	3
Consolidated statement of cash flows	4
Notes to the financial statements	5

# Consolidated Statement of Comprehensive Income

For the six months ended 30 September 2023

	Notes	6 months Unaudited 30 Sep 2023 \$ (000)	6 months Unaudited 30 Sep 2022 \$ (000)	12 months Audited 31 Mar 2023 \$ (000)
Revenue	2	35,775	18,785	46,492
Other income	2	570	654	1,533
<b>Total income</b>		<b>36,345</b>	<b>19,439</b>	<b>48,025</b>
Remuneration and benefits		(25,844)	(26,313)	(49,329)
Other operating expenses		(11,255)	(10,029)	(20,450)
Amortisation and depreciation		(8,253)	(5,985)	(13,040)
<b>Expenses from ordinary activities</b>	3	<b>(45,352)</b>	<b>(42,327)</b>	<b>(82,819)</b>
<b>Loss before finance items</b>		<b>(9,007)</b>	<b>(22,888)</b>	<b>(34,794)</b>
Foreign exchange gains – net		192	2,302	1,737
Finance income		2,098	1,141	2,878
Finance expenses		(120)	(144)	(282)
<b>Loss before income tax</b>		<b>(6,836)</b>	<b>(19,589)</b>	<b>(30,461)</b>
Income tax expense		(331)	(144)	(79)
<b>Net loss attributable to the shareholders of the company</b>		<b>(7,167)</b>	<b>(19,733)</b>	<b>(30,540)</b>
Movement in foreign currency reserve		350	(840)	(440)
<b>Total comprehensive loss for the period</b>		<b>(6,817)</b>	<b>(20,573)</b>	<b>(30,980)</b>
Earnings per share				
Basic and diluted earnings/(loss) per share (dollars)	11	(0.06)	(0.17)	(0.26)

# Consolidated Statement of Changes in Equity

For the six months ended 30 September 2023

6 months Unaudited 30 Sep 2023	Notes	Share capital \$ (000)	Share-based payment reserve \$ (000)	Foreign currency reserve \$ (000)	Accumulated losses \$ (000)	Total \$ (000)
<b>Balance as at 1 April 2023</b>		<b>237,976</b>	<b>10,637</b>	<b>(676)</b>	<b>(122,007)</b>	<b>125,930</b>
Net loss for the period		-	-	-	(7,167)	(7,167)
Other comprehensive loss*		-	-	350	-	350
<b>Total comprehensive loss for the period</b>		<b>-</b>	<b>-</b>	<b>350</b>	<b>(7,167)</b>	<b>(6,817)</b>
Transactions with owners						
Equity-settled share-based payments		6,267	(3,913)	-	-	2,354
<b>Balance as at 30 September 2023</b>	<b>10</b>	<b>244,243</b>	<b>6,724</b>	<b>(326)</b>	<b>(129,174)</b>	<b>121,467</b>
<b>6 months Unaudited 30 Sep 2022</b>						
<b>Balance as at 1 April 2022</b>		<b>235,101</b>	<b>7,483</b>	<b>(236)</b>	<b>(91,467)</b>	<b>150,881</b>
Net loss for the period		-	-	-	(19,733)	(19,733)
Other comprehensive loss*		-	-	(840)	-	(840)
<b>Total comprehensive loss for the period</b>		<b>-</b>	<b>-</b>	<b>(840)</b>	<b>(19,733)</b>	<b>(20,573)</b>
Transactions with owners						
Equity-settled share-based payments		2,741	743	-	-	3,484
<b>Balance as at 30 September 2022</b>		<b>237,842</b>	<b>8,226</b>	<b>(1,076)</b>	<b>(111,200)</b>	<b>133,792</b>
<b>12 months Audited 31 Mar 2023</b>						
As presented in the 31 March 2023 Annual Report						
<b>Balance as at 1 April 2022</b>		<b>235,101</b>	<b>7,483</b>	<b>(236)</b>	<b>(91,467)</b>	<b>150,881</b>
Net loss for the year		-	-	-	(30,540)	(30,540)
Other comprehensive loss*		-	-	(440)	-	(440)
<b>Total comprehensive loss for the year</b>		<b>-</b>	<b>-</b>	<b>(440)</b>	<b>(30,540)</b>	<b>(30,980)</b>
Transactions with owners						
Equity-settled share-based payments		2,875	3,154	-	-	6,029
<b>Balance as at 31 March 2023</b>	<b>10</b>	<b>237,976</b>	<b>10,637</b>	<b>(676)</b>	<b>(122,007)</b>	<b>125,930</b>

\*Items in other comprehensive income may be reclassified to the income statement and are shown net of tax.

# Consolidated Statement of Financial Position

As at 30 September 2023

	Notes	6 months Unaudited 30 Sep 2023 \$ (000)	6 months Unaudited 30 Sep 2022 \$ (000)	12 months Audited 31 Mar 2023 \$ (000)
<b>Current assets</b>				
Cash at bank		23,830	17,867	15,244
Short-term deposits		60,500	85,000	72,500
Receivables	4	15,996	13,208	13,691
Derivative financial instruments	5	596	-	144
<b>Total current assets</b>		<b>100,922</b>	<b>116,075</b>	<b>101,579</b>
<b>Non-current assets</b>				
Property, plant and equipment	6	3,119	3,855	3,946
Intangible assets	7	32,962	32,832	35,041
Deferred tax asset		393	224	350
<b>Total non-current assets</b>		<b>36,474</b>	<b>36,911</b>	<b>39,337</b>
<b>Total assets</b>		<b>137,396</b>	<b>152,986</b>	<b>140,916</b>
<b>Current liabilities</b>				
Trade and other payables	8	11,431	13,695	9,862
Deferred income		1,498	1,126	1,204
Lease liabilities	9	1,075	1,448	1,093
Derivative financial instruments	5	-	375	-
Income tax payable		155	347	83
<b>Total current liabilities</b>		<b>14,159</b>	<b>16,991</b>	<b>12,242</b>
<b>Non-current liabilities</b>				
Deferred income		222	895	727
Lease liabilities	9	1,548	1,308	2,017
<b>Total non-current liabilities</b>		<b>1,770</b>	<b>2,203</b>	<b>2,744</b>
<b>Total liabilities</b>		<b>15,929</b>	<b>19,194</b>	<b>14,986</b>
<b>Equity</b>				
Share capital	10	244,243	237,842	237,976
Share-based payment reserve	10	6,724	8,226	10,637
Foreign currency reserve		(326)	(1,076)	(676)
Accumulated losses		(129,174)	(111,200)	(122,007)
<b>Total equity</b>		<b>121,467</b>	<b>133,792</b>	<b>125,930</b>
<b>Total equity and liabilities</b>		<b>137,396</b>	<b>152,986</b>	<b>140,916</b>

For and on behalf of the Board of Directors, who authorise these financial statements for issue on 15 November 2023



**Claudia Batten**  
Chair



**Jan Dawson**  
Chair of Audit, Risk and Sustainability Committee

# Consolidated Statement of Cash Flows

For the six months ended 30 September 2023

	Notes	6 months Unaudited 30 Sep 2023 \$ (000)	6 months Unaudited 30 Sep 2022 \$ (000)	12 months Audited 31 Mar 2023 \$ (000)
<b>Cash flows from operating activities</b>				
Receipts from customers		37,257	16,735	43,102
Interest received		944	38	2,170
Receipts from government grants - other		-	-	1,629
Taxation paid		(89)	(34)	(393)
Payments to suppliers and employees		(37,001)	(34,613)	(70,812)
Interest payments on lease liabilities		(95)	(51)	(223)
Net GST refunded		1,220	973	2,201
<b>Net cash flows (used in)/from operating activities</b>	<b>12</b>	<b>2,236</b>	<b>(16,952)</b>	<b>(22,326)</b>
<b>Cash flows from investing activities</b>				
Purchase of property, plant and equipment		(41)	(226)	(463)
Capitalised development costs and other intangible assets		(5,095)	(4,794)	(13,551)
Short-term deposits		12,000	5,000	17,500
<b>Net cash flows (used in)/from investing activities</b>		<b>6,864</b>	<b>(20)</b>	<b>3,486</b>
<b>Cash flows from financing activities</b>				
Issue of ordinary shares		-	28	21
Payment of lease liabilities		(518)	(464)	(951)
Net repayment of loans		-	(23)	(28)
<b>Net cash flows (used in)/from financing activities</b>		<b>(518)</b>	<b>(459)</b>	<b>(958)</b>
Net increase / (decrease) in total cash		8,582	(17,431)	(19,798)
Net foreign exchange difference		4	785	529
Cash and cash equivalents at beginning of period		15,244	34,513	34,513
<b>Cash and cash equivalents at the end of the period</b>		<b>23,830</b>	<b>17,867</b>	<b>15,244</b>
Cash and cash equivalents comprises the following:				
Cash at bank		23,830	17,867	15,244
		<b>23,830</b>	<b>17,867</b>	<b>15,244</b>

# Notes to the Financial Statements

For the six months ended 30 September 2023

## BASIS OF PREPARATION AND ACCOUNTING POLICIES

The unaudited interim consolidated financial statements ('Interim Financial Statements') of Serko Limited ('the Company') and subsidiaries ('the Group') were authorised for issue in accordance with a Board resolution.

### a) Corporate Information

The Company is a limited liability company domiciled and incorporated in New Zealand under the Companies Act 1993 and is listed on the New Zealand Stock Exchange (NZX) and the Australian Securities Exchange (ASX) as an ASX Foreign Exempt Listing. Its registered office is at Unit 14d, 125 The Strand, Parnell, Auckland. The Interim Financial Statements have been prepared in accordance with the requirements of the Financial Markets Conduct Act 2013 and the Financial Reporting Act 2013.

The Group provides online business travel booking software solutions and is headquartered in Auckland, New Zealand.

### b) Basis of preparation

These Interim Financial Statements have been prepared in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and comply with NZ IAS 34 *Interim Financial Reporting*. The unaudited interim financial statements have been prepared using the going concern assumption and are presented in thousands of New Zealand Dollars. The Company is a profit-oriented entity.

### c) Accounting policies and disclosures

The Interim Financial Statements have been prepared using the same accounting policies and methods of computation as, and should be read in conjunction with, the financial statements and related notes included in the Group's annual report for the financial year ended 31 March 2023.

### d) Sales tax

The Income Statement and the Statement of Cash Flows have been prepared so that all components are stated exclusive of sales tax, except where sales tax is not recoverable. All items in the Statement of Financial Position are stated net of sales tax with the exception of trade receivables and trade payables, which include sales tax payable. Sales tax includes Goods and Services Tax.

### e) Application of new and revised standards, amendments and interpretations.

There are no new revised or amended IFRS Standards that have a material impact on the Group for the period. The accounting policies adopted are consistent with the prior period.

## 2 REVENUE AND OTHER INCOME

	<b>6 months Unaudited</b>	<b>6 months Unaudited</b>	<b>12 months Audited</b>
	<b>30 Sep 2023</b>	<b>30 Sep 2022</b>	<b>31 Mar 2023</b>
	\$ (000)	\$ (000)	\$ (000)
Revenue – transaction and usage fees:			
Travel platform booking revenue	9,573	8,438	16,283
Expense platform revenue	2,618	2,474	4,960
Supplier commissions revenue	22,681	7,211	23,363
Services revenue	740	494	1,555
Other revenue	163	168	331
<b>Total revenue</b>	<b>35,775</b>	<b>18,785</b>	<b>46,492</b>
Government grants	570	654	1,533
<b>Total other income</b>	<b>570</b>	<b>654</b>	<b>1,533</b>
<b>Total revenue and other income</b>	<b>36,345</b>	<b>19,439</b>	<b>48,025</b>
	<b>6 months Unaudited</b>	<b>6 months Unaudited</b>	<b>12 months Audited</b>
	<b>30 Sep 2023</b>	<b>30 Sep 2022</b>	<b>31 Mar 2023</b>
	\$ (000)	\$ (000)	\$ (000)
Geographic information			
Australia	10,174	9,102	18,130
New Zealand	1,576	1,179	2,480
US	1,634	1,589	3,015
Europe and Other	22,391	6,915	22,867
<b>Total revenue</b>	<b>35,775</b>	<b>18,785</b>	<b>46,492</b>

Serko reduces supplier commissions revenue by the amount of consideration payable to customers relating to jointly agreed marketing fees. For the six months ended 30 September 2023, consideration payable to customers was \$1,691,679 (30 September 2022: \$886,004; 31 March 2023: \$1,816,833).



### 3 EXPENSES

	<b>6 months Unaudited</b>	<b>6 months Unaudited</b>	<b>12 months Audited</b>
	<b>30 Sep 2023</b>	<b>30 Sep 2022</b>	<b>31 Mar 2023</b>
	\$ (000)	\$ (000)	\$ (000)
Operating loss before taxation includes the following expenses:			
Employee remuneration	22,159	21,652	37,995
Contributions to pension plans	1,052	851	4,688
Share-based payment expenses	2,354	3,462	6,008
Other remuneration and benefits	279	348	638
<b>Total remuneration and benefits</b>	<b>25,844</b>	<b>26,313</b>	<b>49,329</b>
Hosting expenses	3,812	3,242	6,638
Third party connection costs	1,149	949	1,889
Other platform related costs	1,457	870	1,918
Auditor remuneration and other assurance fees	103	127	268
Directors' fees	229	234	465
Movement of expected credit loss allowance on receivables	-	87	28
Bad debts written off / (recovered)	(113)	4	13
Rental and operating lease expenses	18	104	134
Professional fees	761	834	1,627
Computer licences	786	669	1,540
Insurance costs	558	484	986
Marketing expenses	700	922	1,610
Recruitment fees	211	267	567
Donations	3	-	11
Travel and entertainment	709	444	1,128
Other expenses	872	792	1,628
<b>Total other operating expenses</b>	<b>11,255</b>	<b>10,029</b>	<b>20,450</b>
Amortisation of intangibles	7,357	5,041	11,163
Depreciation	896	944	1,877
<b>Total amortisation and depreciation</b>	<b>8,253</b>	<b>5,985</b>	<b>13,040</b>
<b>Expenses from ordinary activities</b>	<b>45,352</b>	<b>42,327</b>	<b>82,819</b>

## 4 RECEIVABLES

	<b>6 months Unaudited</b>	<b>6 months Unaudited</b>	<b>12 months Audited</b>
	<b>30 Sep 2023</b>	<b>30 Sep 2022</b>	<b>31 Mar 2023</b>
	\$ (000)	\$ (000)	\$ (000)
Trade receivables	2,806	3,641	3,289
Expected credit loss provision	(39)	(283)	(220)
<b>Trade receivables (net)</b>	<b>2,767</b>	<b>3,358</b>	<b>3,069</b>
GST receivable	291	547	545
Sundry debtors	41	43	17
Contract assets	11,764	7,357	8,287
Prepayments	1,133	1,903	1,773
<b>Total receivables</b>	<b>15,996</b>	<b>13,208</b>	<b>13,691</b>

## 5 DERIVATIVE FINANCIAL INSTRUMENTS

The Group uses derivatives in the form of forward exchange contracts (FECs) to reduce the risk that movements in the exchange rate will affect the Group's New Zealand dollar cash flows. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently remeasured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

The following table presents the Group's foreign currency forward exchange contracts measured at fair value:

	<b>6 months Unaudited</b>	<b>6 months Unaudited</b>	<b>12 months Audited</b>
	<b>30 Sep 2023</b>	<b>30 Sep 2022</b>	<b>31 Mar 2023</b>
	\$ (000)	\$ (000)	\$ (000)
Current:			
Foreign currency forward exchange contracts: asset/(liability)	596	(375)	144
Contractual amounts of forward exchange contracts outstanding were as follows:			
Foreign currency forward exchange contracts	55,927	23,530	38,806

Derivative financial instruments have been determined to be within level 2 of the fair value hierarchy. Foreign currency forward exchange contracts have been fair valued using published market foreign exchange rates and contract forward rates discounted at a rate that reflects the credit risk of the counterparties.

## 6 PROPERTY, PLANT AND EQUIPMENT

	6 months Unaudited 30 Sep 2023 \$ (000)	6 months Unaudited 30 Sep 2022 \$ (000)	12 months Audited 31 Mar 2023 \$ (000)
Opening balance	3,946	4,319	4,319
Additions	41	433	1,481
Disposals	-	-	(4)
Depreciation	(898)	(944)	(1,877)
Currency translation	30	47	27
<b>Closing balance</b>	<b>3,119</b>	<b>3,855</b>	<b>3,946</b>

## 7 INTANGIBLES

	6 months Unaudited 30 Sep 2023 \$ (000)	6 months Unaudited 30 Sep 2022 \$ (000)	12 months Audited 31 Mar 2023 \$ (000)
Opening balance	35,041	32,058	32,058
Additions	5,095	4,795	13,551
Amortisation	(7,357)	(5,041)	(11,163)
Currency translation	183	1,020	595
<b>Closing balance</b>	<b>32,962</b>	<b>32,832</b>	<b>35,041</b>

## 8 TRADE AND OTHER PAYABLES

	6 months Unaudited 30 Sep 2023 \$ (000)	6 months Unaudited 30 Sep 2022 \$ (000)	12 months Audited 31 Mar 2023 \$ (000)
Trade payables	794	1,776	2,311
Other payables	-	5,135	-
Accrued expenses	7,257	3,753	4,644
Annual leave accrual	3,380	3,031	2,907
<b>Total trade and other payables</b>	<b>11,431</b>	<b>13,695</b>	<b>9,862</b>
Disclosed as:			
Current	11,431	13,695	9,862
Non-Current	-	-	-
	<b>11,431</b>	<b>13,695</b>	<b>9,862</b>

## 9 LEASE LIABILITIES

### Recognition and measurement of The Group's leasing activities

The Group leases property for fixed periods of between one and six years and some include extension options. These extension options are usually at the discretion of The Group and are included in the measurement of the lease asset if management intends to exercise the extension.

Lease liabilities include the net present value of fixed payments less any lease incentives receivable. The lease payments are discounted using the lessee's incremental borrowing rate, being the rate that the lessee would have to pay to borrow the funds necessary to obtain an asset of similar value in a similar economic environment with similar terms and conditions.

The amortisation of the discount applied on recognition of the lease liability is recognised as interest expense in the income statement.

Key movements relating to lease balances are presented below.

	<b>6 months Unaudited</b>	<b>6 months Unaudited</b>	<b>12 months Audited</b>
	<b>30 Sep 2023</b>	<b>30 Sep 2022</b>	<b>31 Mar 2023</b>
	\$ (000)	\$ (000)	\$ (000)
Opening Balance	3,110	2,977	2,977
Lease entered into / modified during the period	8	216	1,073
Principal repayments	(527)	(464)	(951)
Foreign exchange adjustment	33	27	11
<b>Closing balance</b>	<b>2,623</b>	<b>2,756</b>	<b>3,110</b>
Classified as:			
Current	1,075	1,448	1,093
Non-current	1,548	1,308	2,017
<b>Closing balance</b>	<b>2,623</b>	<b>2,756</b>	<b>3,110</b>

## 10 EQUITY

	6 months Unaudited	6 months Unaudited	12 months Audited	6 months Unaudited	6 months Unaudited	12 months Audited
	30 Sep 2023	30 Sep 2022	31 Mar 2023	30 Sep 2023	30 Sep 2022	31 Mar 2023
	\$ (000)	\$ (000)	\$ (000)	NO. OF SHARES (000)	NO. OF SHARES (000)	NO. OF SHARES (000)
<b>Ordinary shares</b>						
Balance at 1 April	237,976	235,101	235,101	120,443	119,921	119,921
Issue of shares pursuant to institutional capital placement	-	-	-	-	-	-
Transaction costs for issue of new shares	-	-	-	-	-	-
Issue of shares pursuant to US Options plan	-	21	21	-	8	8
Issue of shares pursuant to RSU scheme	6,267	2,720	2,854	1,349	494	514
<b>Share capital</b>	<b>244,243</b>	<b>237,842</b>	<b>237,976</b>	<b>121,792</b>	<b>120,423</b>	<b>120,443</b>
<b>Share-based payment reserve</b>						
Balance at 1 April	10,637	7,483	7,483			
RSUs expensed during the year	2,377	3,465	6,542			
Shares vested to employees via RSU scheme	(6,267)	(2,479)	(2,854)			
RSUs forfeited by employees	(29)	(256)	(516)			
Share-based payments - employee share options	6	13	(18)			
<b>Share-based payment reserve</b>	<b>6,724</b>	<b>8,226</b>	<b>10,637</b>			

## 11 EARNINGS PER SHARE

	<b>6 months Unaudited</b>	<b>6 months Unaudited</b>	<b>12 months Audited</b>
	<b>30 Sep 2023</b>	<b>30 Sep 2022</b>	<b>31 Mar 2023</b>
	\$ (000)	\$ (000)	\$ (000)
Loss attributable to ordinary equity holders of the parent			
Continuing operations	(7,167)	(19,733)	(30,540)
	<b>(7,167)</b>	<b>(19,733)</b>	<b>(30,540)</b>
	Number	Number	Number
<b>Basic earnings per share</b>			
Issued ordinary shares	121,792	120,423	120,443
Weighted average of issued ordinary shares	120,781	120,268	120,344
Adjusted for unallocated employee restricted share plan shares	(1,264)	(1,264)	(1,264)
<b>Weighted average of issued ordinary shares outstanding</b>	<b>119,517</b>	<b>119,004</b>	<b>119,080</b>
<b>Basic and diluted earnings/(loss) per share (dollars)</b>	<b>(0.06)</b>	<b>(0.17)</b>	<b>(0.26)</b>
	<b>6 months Unaudited</b>	<b>6 months Unaudited</b>	<b>12 months Audited</b>
	<b>30 Sep 2023</b>	<b>30 Sep 2022</b>	<b>31 Mar 2023</b>
	Cents	Cents	Cents
<b>Net tangible assets per security</b>	<b>73.43</b>	<b>84.73</b>	<b>76.26</b>

Net tangible assets per security is a non-GAAP measure and is provided for NZX reporting purposes. Net tangible assets per security is calculated as Total assets less Total liabilities less Intangible assets divided by the issued ordinary shares (excluding treasury shares).

## 12 RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES

	6 months Unaudited 30 Sep 2023 \$ (000)	6 months Unaudited 30 Sep 2022 \$ (000)	12 months Audited 31 Mar 2023 \$ (000)
Net loss after tax	(7,167)	(19,733)	(30,540)
<b>Add non-cash items</b>			
Amortisation	7,356	5,041	11,163
Depreciation	897	944	1,877
Deferred tax loss/(gain)	(43)	(149)	(275)
(Gain) / loss on foreign exchange transactions	(286)	(2,297)	(1,681)
Share-based compensation	2,354	3,450	6,008
	<b>3,111</b>	<b>(12,744)</b>	<b>(13,448)</b>
<b>Add/(less) movements in working capital items</b>			
(Increase) / decrease in receivables	(2,305)	(6,982)	(7,465)
Increase / (decrease) in payables	1,358	2,547	(1,376)
Increase / (decrease) in income tax	72	227	(37)
	<b>(875)</b>	<b>(4,208)</b>	<b>(8,878)</b>
<b>Net cash flows used in operating activities</b>	<b>2,236</b>	<b>(16,952)</b>	<b>(22,326)</b>

## 13 EVENTS AFTER BALANCE SHEET DATE

There were no significant events between the balance sheet date and the date these financial statements were authorised for issue.

## 14 CONTINGENT LIABILITIES

There were no contingent liabilities as at 30 September 2023 (30 September 2022: \$nil).

# Company Directory

Serko is a company incorporated with limited liability under the New Zealand Companies Act 1993

New Zealand Companies Office registration number 1927488

Australian Registered Body Number (ARBN) 611 613 980

For investor relations queries contact: [investor.relations@serko.com](mailto:investor.relations@serko.com)

---

## Registered office

### New Zealand

Saatchi Building  
Level 1, 125 The Strand  
Parnell, 1010  
+64 9 309 4754

### Australia

Boardroom Pty Limited  
Level 12, 225 George Street  
Sydney 2000  
NSW, Australia

---

## Principal Administration Office

### New Zealand

Saatchi Building  
Level 1, 125 The Strand  
Parnell, 1010  
+64 9 309 4754

### Australia

Level 8, 75 Elizabeth Street  
Sydney 2000  
NSW, Australia  
+61 2 9435 0380

---

## Share Registrar

### New Zealand

Link Market Services Limited  
Level 30, PwC Tower  
15 Customs Street West  
Auckland 1010, New Zealand  
+64 9 375 5998  
[serko@linkmarketservices.co.nz](mailto:serko@linkmarketservices.co.nz)

### Australia

Link Market Services Limited  
Level 12, 680 George Street  
Sydney 2000  
NSW, Australia  
+61 1300 554 474

---

## Directors

Claudia Batten (Chair)  
Jan Dawson  
Darrin Grafton  
Robert (Clyde) McConaghy  
Robert (Bob) Shaw

## Auditor

Deloitte Limited  
Deloitte Centre  
80 Queen Street  
Auckland 1040, New Zealand  
+64 9 303 0700

---

Serko's ESG Report, which includes its Corporate Governance Statement, can be found at [www.serko.com/investors](http://www.serko.com/investors).



serko

FY24 Interim Report · Serko Limited  
[serko.com](https://www.serko.com)