

**eGain Corporation**  
**Condensed Consolidated Balance Sheets**  
(in thousands, except par value data)  
(unaudited)

|                                                                                                                                                                                                                                                                | December 31,<br>2025 | June 30,<br>2025  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|-------------------|
| <b>ASSETS</b>                                                                                                                                                                                                                                                  |                      |                   |
| Current assets:                                                                                                                                                                                                                                                |                      |                   |
| Cash and cash equivalents                                                                                                                                                                                                                                      | \$ 83,059            | \$ 62,909         |
| Restricted cash                                                                                                                                                                                                                                                | 8                    | 8                 |
| Accounts receivable, less provision for credit losses of \$2 and \$7 as of December 31, 2025 and June 30, 2025, respectively                                                                                                                                   | 13,769               | 32,775            |
| Costs capitalized to obtain revenue contracts, net                                                                                                                                                                                                             | 970                  | 1,148             |
| Prepaid expenses                                                                                                                                                                                                                                               | 1,600                | 2,841             |
| Other current assets                                                                                                                                                                                                                                           | 682                  | 886               |
| Total current assets                                                                                                                                                                                                                                           | 100,088              | 100,567           |
| Property and equipment, net                                                                                                                                                                                                                                    | 930                  | 670               |
| Operating lease right-of-use assets                                                                                                                                                                                                                            | 3,230                | 3,530             |
| Costs capitalized to obtain revenue contracts, net of current portion                                                                                                                                                                                          | 1,291                | 1,460             |
| Goodwill                                                                                                                                                                                                                                                       | 13,186               | 13,186            |
| Other assets, net                                                                                                                                                                                                                                              | 28,042               | 28,592            |
| Total assets                                                                                                                                                                                                                                                   | <u>\$ 146,767</u>    | <u>\$ 148,005</u> |
| <b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>                                                                                                                                                                                                                    |                      |                   |
| Current liabilities:                                                                                                                                                                                                                                           |                      |                   |
| Accounts payable                                                                                                                                                                                                                                               | \$ 1,422             | \$ 2,596          |
| Accrued compensation                                                                                                                                                                                                                                           | 4,782                | 6,749             |
| Accrued liabilities                                                                                                                                                                                                                                            | 2,974                | 2,821             |
| Operating lease liabilities                                                                                                                                                                                                                                    | 1,517                | 1,220             |
| Deferred revenue                                                                                                                                                                                                                                               | 42,089               | 48,765            |
| Total current liabilities                                                                                                                                                                                                                                      | 52,784               | 62,151            |
| Deferred revenue, net of current portion                                                                                                                                                                                                                       | 2,358                | 1,766             |
| Operating lease liabilities, net of current portion                                                                                                                                                                                                            | 1,995                | 2,449             |
| Other long-term liabilities                                                                                                                                                                                                                                    | 845                  | 908               |
| Total liabilities                                                                                                                                                                                                                                              | 57,982               | 67,274            |
| Stockholders' equity:                                                                                                                                                                                                                                          |                      |                   |
| Common stock, par value \$0.001 per share - authorized: 60,000 shares; issued: 33,766 and 33,237 shares as of December 31, 2025 and June 30, 2025, respectively; outstanding: 27,381 and 27,083 shares as of December 31, 2025 and June 30, 2025, respectively | 34                   | 33                |
| Additional paid-in capital                                                                                                                                                                                                                                     | 416,258              | 411,253           |
| Treasury stock, at cost: 6,385 and 6,154 shares of common stock as of December 31, 2025 and June 30, 2025, respectively                                                                                                                                        | (40,252)             | (38,812)          |
| Accumulated other comprehensive loss                                                                                                                                                                                                                           | (1,004)              | (336)             |
| Accumulated deficit                                                                                                                                                                                                                                            | (286,251)            | (291,407)         |
| Total stockholders' equity                                                                                                                                                                                                                                     | 88,785               | 80,731            |
| Total liabilities and stockholders' equity                                                                                                                                                                                                                     | <u>\$ 146,767</u>    | <u>\$ 148,005</u> |

**eGain Corporation**  
**Condensed Consolidated Statements of Operations**  
(in thousands, except per share data)  
(unaudited)

|                                                                           | Three Months Ended<br>December 31, |           | Six Months Ended<br>December 31, |           |
|---------------------------------------------------------------------------|------------------------------------|-----------|----------------------------------|-----------|
|                                                                           | 2025                               | 2024      | 2025                             | 2024      |
| <b>Revenue:</b>                                                           |                                    |           |                                  |           |
| SaaS                                                                      | \$ 21,799                          | \$ 20,847 | \$ 43,699                        | \$ 40,667 |
| Professional services                                                     | 1,180                              | 1,542     | 2,788                            | 3,521     |
| Total revenue                                                             | 22,979                             | 22,389    | 46,487                           | 44,188    |
| Cost of revenue:                                                          |                                    |           |                                  |           |
| Cost of SaaS                                                              | 4,438                              | 4,626     | 8,609                            | 9,148     |
| Cost of professional services                                             | 1,734                              | 2,054     | 3,394                            | 4,198     |
| Total cost of revenue                                                     | 6,172                              | 6,680     | 12,003                           | 13,346    |
| Gross profit                                                              | 16,807                             | 15,709    | 34,484                           | 30,842    |
| <b>Operating expenses:</b>                                                |                                    |           |                                  |           |
| Research and development                                                  | 7,277                              | 7,708     | 14,592                           | 15,129    |
| Sales and marketing                                                       | 5,174                              | 5,251     | 9,203                            | 10,011    |
| General and administrative                                                | 2,310                              | 2,100     | 5,810                            | 4,543     |
| Total operating expenses                                                  | 14,761                             | 15,059    | 29,605                           | 29,683    |
| Income from operations                                                    | 2,046                              | 650       | 4,879                            | 1,159     |
| Interest income                                                           | 624                                | 661       | 1,086                            | 1,432     |
| Other income (expense), net                                               | (32)                               | (431)     | 423                              | (571)     |
| Income before income tax provision                                        | 2,638                              | 880       | 6,388                            | 2,020     |
| Income tax provision                                                      | (302)                              | (209)     | (1,232)                          | (697)     |
| Net income                                                                | \$ 2,336                           | \$ 671    | \$ 5,156                         | \$ 1,323  |
| <b>Per share information:</b>                                             |                                    |           |                                  |           |
| Earnings per share:                                                       |                                    |           |                                  |           |
| Basic                                                                     | \$ 0.09                            | \$ 0.02   | \$ 0.19                          | \$ 0.05   |
| Diluted                                                                   | \$ 0.08                            | \$ 0.02   | \$ 0.19                          | \$ 0.05   |
| Weighted-average shares used in computation:                              |                                    |           |                                  |           |
| Basic                                                                     | 27,186                             | 28,573    | 27,074                           | 28,622    |
| Diluted                                                                   | 28,349                             | 29,059    | 27,858                           | 29,176    |
| Summary of stock-based compensation included in costs and expenses above: |                                    |           |                                  |           |
| Cost of revenue                                                           | \$ 133                             | \$ 232    | \$ 228                           | \$ 462    |
| Research and development                                                  | 313                                | 74        | 543                              | 251       |
| Sales and marketing                                                       | 115                                | 114       | 226                              | 179       |
| General and administrative                                                | 84                                 | 202       | 171                              | 362       |
| Total stock-based compensation                                            | \$ 645                             | \$ 622    | \$ 1,168                         | \$ 1,254  |

**eGain Corporation**  
**GAAP to Non-GAAP Reconciliation Table**  
(in thousands, except per share data)  
(unaudited)

|                                               | Three Months Ended |                 | Six Months Ended |                 |
|-----------------------------------------------|--------------------|-----------------|------------------|-----------------|
|                                               | December 31,       |                 | December 31,     |                 |
|                                               | 2025               | 2024            | 2025             | 2024            |
| Income from operations                        | \$ 2,046           | \$ 650          | \$ 4,879         | \$ 1,159        |
| Add:                                          |                    |                 |                  |                 |
| Issuance of common stock warrant for services | —                  | —               | 1,350            | —               |
| Stock-based compensation                      | 645                | 622             | 1,168            | 1,254           |
| Non-GAAP income from operations               | <u>\$ 2,691</u>    | <u>\$ 1,272</u> | <u>\$ 7,397</u>  | <u>\$ 2,413</u> |
|                                               |                    |                 |                  |                 |
|                                               | Three Months Ended |                 | Six Months Ended |                 |
|                                               | December 31,       |                 | December 31,     |                 |
|                                               | 2025               | 2024            | 2025             | 2024            |
| Net income                                    | \$ 2,336           | \$ 671          | \$ 5,156         | \$ 1,323        |
| Add:                                          |                    |                 |                  |                 |
| Issuance of common stock warrant for services | —                  | —               | 1,350            | —               |
| Stock-based compensation                      | 645                | 622             | 1,168            | 1,254           |
| Non-GAAP net income                           | <u>\$ 2,981</u>    | <u>\$ 1,293</u> | <u>\$ 7,674</u>  | <u>\$ 2,577</u> |
| <b>Per share information:</b>                 |                    |                 |                  |                 |
| Non-GAAP earnings per share:                  |                    |                 |                  |                 |
| Basic                                         | <u>\$ 0.11</u>     | <u>\$ 0.05</u>  | <u>\$ 0.28</u>   | <u>\$ 0.09</u>  |
| Diluted                                       | <u>\$ 0.11</u>     | <u>\$ 0.04</u>  | <u>\$ 0.28</u>   | <u>\$ 0.09</u>  |
| Weighted-average shares used in computation:  |                    |                 |                  |                 |
| Basic                                         | <u>27,186</u>      | <u>28,573</u>   | <u>27,074</u>    | <u>28,622</u>   |
| Diluted                                       | <u>28,349</u>      | <u>29,059</u>   | <u>27,858</u>    | <u>29,176</u>   |
|                                               |                    |                 |                  |                 |
|                                               | Three Months Ended |                 | Six Months Ended |                 |
|                                               | December 31,       |                 | December 31,     |                 |
|                                               | 2025               | 2024            | 2025             | 2024            |
| Net income                                    | \$ 2,336           | \$ 671          | \$ 5,156         | \$ 1,323        |
| Add:                                          |                    |                 |                  |                 |
| Depreciation and amortization                 | 95                 | 82              | 183              | 175             |
| Issuance of common stock warrant for services | —                  | —               | 1,350            | —               |
| Stock-based compensation expense              | 645                | 622             | 1,168            | 1,254           |
| Interest income                               | (624)              | (661)           | (1,086)          | (1,432)         |
| Provision for income taxes                    | 302                | 209             | 1,232            | 697             |
| Other income (expense), net                   | 32                 | 431             | (423)            | 571             |
| Severance and related charges                 | 501                | 278             | 724              | 401             |
| Adjusted EBITDA                               | <u>\$ 3,287</u>    | <u>\$ 1,632</u> | <u>\$ 8,304</u>  | <u>\$ 2,989</u> |

**eGain Corporation**  
**Other GAAP to Non-GAAP Supplemental Financial Information**  
(in thousands)  
(unaudited)

|                                   | Three Months Ended<br>December 31, |                  | Growth Rates | Constant Currency Growth<br>Rates [1] |
|-----------------------------------|------------------------------------|------------------|--------------|---------------------------------------|
|                                   | 2025                               | 2024             |              |                                       |
| <b>Revenue:</b>                   |                                    |                  |              |                                       |
| GAAP SaaS                         | \$ 21,799                          | \$ 20,847        | 5%           | 4%                                    |
| GAAP professional services        | 1,180                              | 1,542            | (23%)        | (24%)                                 |
| Total GAAP revenue                | <u>\$ 22,979</u>                   | <u>\$ 22,389</u> | 3%           | 2%                                    |
| <b>Cost of Revenue:</b>           |                                    |                  |              |                                       |
| GAAP SaaS                         | \$ 4,438                           | \$ 4,626         |              |                                       |
| Non-GAAP SaaS                     | <u>\$ 4,438</u>                    | <u>\$ 4,626</u>  |              |                                       |
| GAAP professional services        | \$ 1,734                           | \$ 2,054         |              |                                       |
| Add back:                         |                                    |                  |              |                                       |
| Stock-based compensation          | (133)                              | (232)            |              |                                       |
| Non-GAAP professional services    | <u>\$ 1,601</u>                    | <u>\$ 1,822</u>  |              |                                       |
| GAAP total cost of revenue        | \$ 6,172                           | \$ 6,680         |              |                                       |
| Add back:                         |                                    |                  |              |                                       |
| Stock-based compensation          | (133)                              | (232)            |              |                                       |
| Non-GAAP total cost of revenue    | <u>\$ 6,039</u>                    | <u>\$ 6,448</u>  | (6%)         | (6%)                                  |
| <b>Gross Profit:</b>              |                                    |                  |              |                                       |
| Non-GAAP SaaS                     | \$ 17,361                          | \$ 16,221        |              |                                       |
| Non-GAAP professional services    | (421)                              | (280)            |              |                                       |
| Non-GAAP gross profit             | <u>\$ 16,940</u>                   | <u>\$ 15,941</u> | 6%           | 5%                                    |
| <b>Operating expenses:</b>        |                                    |                  |              |                                       |
| GAAP research and development     | \$ 7,277                           | \$ 7,708         |              |                                       |
| Add back:                         |                                    |                  |              |                                       |
| Stock-based compensation expense  | (313)                              | (74)             |              |                                       |
| Non-GAAP research and development | <u>\$ 6,964</u>                    | <u>\$ 7,634</u>  | (9%)         | (9%)                                  |

|                                     |    |               |    |               |      |      |
|-------------------------------------|----|---------------|----|---------------|------|------|
| GAAP sales and marketing            | \$ | 5,174         | \$ | 5,251         |      |      |
| Add back:                           |    |               |    |               |      |      |
| Stock-based compensation expense    |    | (115)         |    | (114)         |      |      |
| Non-GAAP sales and marketing        | \$ | <u>5,059</u>  | \$ | <u>5,137</u>  | (2%) | (2%) |
| GAAP general and administrative     | \$ | 2,310         | \$ | 2,100         |      |      |
| Add back:                           |    |               |    |               |      |      |
| Stock-based compensation expense    |    | (84)          |    | (202)         |      |      |
| Non-GAAP general and administrative | \$ | <u>2,226</u>  | \$ | <u>1,898</u>  | 17%  | 17%  |
| GAAP operating expenses             | \$ | 14,761        | \$ | 15,059        |      |      |
| Add back:                           |    |               |    |               |      |      |
| Stock-based compensation expense    |    | (512)         |    | (390)         |      |      |
| Non-GAAP operating expenses         | \$ | <u>14,249</u> | \$ | <u>14,669</u> | (3%) | (3%) |

[1] Constant currency growth rates presented are derived from converting the current period results for entities reporting in currencies other than U.S. Dollars into U.S. Dollars at the exchange rates in effect during the prior period presented rather than the actual exchange rates in effect during the current period.

**eGain Corporation**  
**Other GAAP to Non-GAAP Supplemental Financial Information**  
**(in thousands)**  
**(unaudited)**

|                                   | Six Months Ended<br>December 31, |                  | Growth Rates | Constant Currency<br>Growth Rates [1] |
|-----------------------------------|----------------------------------|------------------|--------------|---------------------------------------|
|                                   | 2025                             | 2024             |              |                                       |
| <b>Revenue:</b>                   |                                  |                  |              |                                       |
| GAAP SaaS                         | \$ 43,699                        | \$ 40,667        | 7%           | 7%                                    |
| GAAP professional services        | 2,788                            | 3,521            | (21%)        | (21%)                                 |
| Total GAAP revenue                | <u>\$ 46,487</u>                 | <u>\$ 44,188</u> | 5%           | 4%                                    |
| <b>Cost of Revenue:</b>           |                                  |                  |              |                                       |
| GAAP SaaS                         | <u>\$ 8,609</u>                  | <u>\$ 9,148</u>  |              |                                       |
| Non-GAAP SaaS                     | <u>\$ 8,609</u>                  | <u>\$ 9,148</u>  |              |                                       |
| GAAP professional services        | \$ 3,394                         | \$ 4,198         |              |                                       |
| Add back:                         |                                  |                  |              |                                       |
| Stock-based compensation          | (228)                            | (462)            |              |                                       |
| Non-GAAP professional services    | <u>\$ 3,166</u>                  | <u>\$ 3,736</u>  |              |                                       |
| GAAP total cost of revenue        | \$ 12,003                        | \$ 13,346        |              |                                       |
| Add back:                         |                                  |                  |              |                                       |
| Stock-based compensation          | (228)                            | (462)            |              |                                       |
| Non-GAAP total cost of revenue    | <u>\$ 11,775</u>                 | <u>\$ 12,884</u> | (9%)         | (9%)                                  |
| <b>Gross Profit:</b>              |                                  |                  |              |                                       |
| Non-GAAP SaaS                     | \$ 35,090                        | \$ 31,519        |              |                                       |
| Non-GAAP professional services    | (378)                            | (215)            |              |                                       |
| Non-GAAP gross profit             | <u>\$ 34,712</u>                 | <u>\$ 31,304</u> | 11%          | 10%                                   |
| <b>Operating expenses:</b>        |                                  |                  |              |                                       |
| GAAP research and development     | \$ 14,592                        | \$ 15,129        |              |                                       |
| Add back:                         |                                  |                  |              |                                       |
| Stock-based compensation expense  | (543)                            | (251)            |              |                                       |
| Non-GAAP research and development | <u>\$ 14,049</u>                 | <u>\$ 14,878</u> | (6%)         | (5%)                                  |

|                                               |    |               |    |               |      |       |
|-----------------------------------------------|----|---------------|----|---------------|------|-------|
| GAAP sales and marketing                      | \$ | 9,203         | \$ | 10,011        |      |       |
| Add back:                                     |    |               |    |               |      |       |
| Stock-based compensation expense              |    | (226)         |    | (179)         |      |       |
| Non-GAAP sales and marketing                  | \$ | <u>8,977</u>  | \$ | <u>9,832</u>  | (9%) | (10%) |
| GAAP general and administrative               | \$ | 5,810         | \$ | 4,543         |      |       |
| Add back:                                     |    |               |    |               |      |       |
| Issuance of common stock warrant for services |    | (1,350)       |    | —             |      |       |
| Stock-based compensation expense              |    | (171)         |    | (362)         |      |       |
| Non-GAAP general and administrative           | \$ | <u>4,289</u>  | \$ | <u>4,181</u>  | 3%   | 2%    |
| GAAP operating expenses                       | \$ | 29,605        | \$ | 29,683        |      |       |
| Add back:                                     |    |               |    |               |      |       |
| Issuance of common stock warrant for services |    | (1,350)       |    | —             |      |       |
| Stock-based compensation expense              |    | (940)         |    | (792)         |      |       |
| Non-GAAP operating expenses                   | \$ | <u>27,315</u> | \$ | <u>28,891</u> | (5%) | (6%)  |

[1] Constant currency growth rates presented are derived from converting the current period results for entities reporting in currencies other than U.S. Dollars into U.S. Dollars at the exchange rates in effect during the prior period presented rather than the actual exchange rates in effect during the current period.