

Other assets	\$	82	\$	76	\$	89
Property and equipment, net	\$	—	\$	(162)	\$	(146)
Accounts payable	\$	270	\$	106	\$	99
Accrued expenses	\$	803	\$	550	\$	341

Acquisition and Financial Integration-related Adjustments:

Cash and cash equivalents	\$	—	\$	(26)	\$	(52)
Accounts receivables	\$	—	\$	1,133	\$	(1,974)
Finance receivables, net	\$	—	\$	(1,515)	\$	159
Inventory, net	\$	—	\$	(500)	\$	(500)
Prepaid expenses and other current assets	\$	—	\$	(35)	\$	(44)
Property and equipment, net	\$	—	\$	721	\$	826
Other assets	\$	—	\$	(136)	\$	(175)
Goodwill	\$	—	\$	4,121	\$	4,121
Accrued expenses	\$	—	\$	780	\$	883
Deferred revenue	\$	—	\$	(153)	\$	(153)
Common stock	\$	—	\$	3,459	\$	3,459

Significant Account and Transaction Review and Other:

Accounts receivables	\$	77	\$	85	\$	127
Finance receivables, net	\$	—	\$	1,074	\$	28
Inventory, net	\$	(205)	\$	(861)	\$	(1,067)
Prepaid expenses and other current assets	\$	(136)	\$	(150)	\$	(173)
Other assets	\$	(643)	\$	(650)	\$	(693)
Property and equipment, net	\$	(1,148)	\$	(727)	\$	(835)
Accounts payable	\$	25	\$	27	\$	29
Accrued expenses	\$	8,319	\$	9,087	\$	9,877
Capital lease obligation and current obligations under long-term debt	\$	(21)	\$	307	\$	(5)
Deferred revenue	\$	(271)	\$	(271)	\$	(271)
Deferred gain from sale-leaseback transactions	\$	(198)	\$	(198)	\$	(198)
Deferred gain from sale-leaseback transactions, less current portion	\$	(89)	\$	(49)	\$	—
Capital lease obligation and long-term debt, less current portion	\$	—	\$	697	\$	—
Common stock	\$	(166)	\$	(272)	\$	(867)

(C) Restatement Related Income Statement Adjustments for Fiscal 2017 Periods

(\$ in thousands)	Increase / (Decrease) Restatement Impact					
	Three months ended September 30, 2016	Three months ended October 31, 2016	Six months ended December 31, 2016	Three months ended March 31, 2017	Six months ended March 31, 2017	Three months ended June 30, 2017
Audit Committee Investigation-related Adjustments:						
Revenue	\$	—	\$	—	\$	(111)
Costs of sales	\$	—	\$	—	\$	(24)
Gross profit	\$	—	\$	—	\$	(87)
Operating income (loss)	\$	—	\$	—	\$	(87)
Income (loss) before income taxes	\$	—	\$	—	\$	(87)

Significant Account and Transaction Review and Other:

Revenue	\$	(18)	\$	31	\$	13
Costs of sales	\$	(146)	\$	(81)	\$	(229)
Gross profit	\$	130	\$	112	\$	242
Operating income (loss)	\$	(634)	\$	(124)	\$	(258)
Income (loss) before income taxes	\$	(709)	\$	(441)	\$	(1,210)

(D) Restatement Related Balance Sheet Adjustments for Fiscal 2017 Periods

(\$ in thousands)	Increase / (Decrease) Restatement Impact			
	As of September 30, 2016	As of December 31, 2016	As of March 31, 2017	
Audit Committee Investigation-related Adjustments:				
Finance receivables, net	\$	—	\$	92
Prepaid expenses and other current assets	\$	—	\$	30
Other assets	\$	—	\$	90
Accounts payable	\$	—	\$	270
Accrued expenses	\$	—	\$	34

Significant Account and Transaction Review and Other:

Accounts receivables	\$	(143)	\$	110	\$	61
Inventory, net	\$	(330)	\$	(348)	\$	(470)
Prepaid expenses and other current assets	\$	13	\$	13	\$	13
Property and equipment, net	\$	2,865	\$	2,861	\$	2,168
Accounts payable	\$	17	\$	19	\$	21
Accrued expenses	\$	4,306	\$	5,222	\$	6,166
Line of credit, net	\$	13	\$	13	\$	13
Capital lease obligation and current obligations under long-term debt	\$	4,117	\$	3,560	\$	2,396
Deferred gain from sale-leaseback transactions	\$	(885)	\$	(470)	\$	(225)

(E) Restatement Related Income Statement Adjustments for Fiscal 2017

(\$ in thousands)	Increase / (Decrease) Restatement Impact	
	Year ended June 30, 2017	
Audit Committee Investigation-related Adjustments:		
Revenue	\$	(2,585)
Costs of sales	\$	(1,163)
Gross profit	\$	(1,420)

Operating income (loss)	\$ (1,405)
Loss before income taxes	\$ (1,405)

Significant Account and Transaction Review and Other:

Revenue	\$ (85)
Costs of sales	\$ 91
Gross profit	\$ (180)
Operating income (loss)	\$ (2,864)
Loss before income taxes	\$ (4,200)

(F) Restatement Related Balance Sheet Adjustments for Fiscal 2017

(\$ in thousands)	Increase / Decrease / Restatement Impact
	As of June 30, 2017
Audit Committee Investigation-related Adjustments:	
Accounts receivable	\$ (284)
Finance receivables, net	\$ (1,267)
Inventory, net	\$ 1,106
Prepaid expenses and other current assets	\$ 25
Other assets	\$ 88
Accounts payable	\$ 270
Accrued expenses	\$ 803

Significant Account and Transaction Review and Other:

Accounts receivable	\$ (75)
Inventory, net	\$ (500)
Prepaid expenses and other current assets	\$ (114)
Other assets	\$ (456)
Property and equipment, net	\$ (1,000)
Accounts payable	\$ 21
Accrued expenses	\$ 7,233
Capital lease obligation and current obligations under long-term debt	\$ (32)
Deferred revenue	\$ (27)
Deferred gain from sale-leaseback transactions	\$ (259)
Deferred gain from sale-leaseback transactions, less current portion	\$ (100)

(G) Five Year Select Key Performance Indicators

(\$ in thousands, except per share data)	As of and for the year ended June 30,				
	2019	2018 (1)	2017 (As Restated)	2016 (As Restated)	2015 (As Restated)
Consolidated Statement of Operations Data:					
Revenue (1)	\$ 143,799	\$ 133,508	\$ 101,436	\$ 77,572	\$ 58,134
Operating loss	\$ (26,166)	\$ (9,223)	\$ (4,134)	\$ (3,121)	\$ (589)
Net loss (2)	\$ (32,026)	\$ (11,284)	\$ (7,465)	\$ (8,337)	\$ (2,114)
Cumulative preferred dividends	\$ (666)	\$ (666)	\$ (666)	\$ (666)	\$ (666)
Net loss applicable to common shares	\$ (32,692)	\$ (11,950)	\$ (8,133)	\$ (9,003)	\$ (2,782)
Net loss per common share - basic	\$ (0.54)	\$ (0.23)	\$ (0.20)	\$ (0.07)	\$ (0.05)
Net loss per common share - diluted	\$ (0.54)	\$ (0.23)	\$ (0.20)	\$ (0.07)	\$ (0.05)
Cash dividends per common share	—	—	—	—	—

Consolidated Balance Sheet Data:

Total assets	\$ 181,087	\$ 231,985	\$ 87,544	\$ 59,852	\$ 80,310
Line of credit, net	\$ —	\$ —	\$ 7,026	\$ 7,184	\$ 4,000
Capital lease obligations and long-term debt, including current portion	\$ 12,773	\$ 35,765	\$ 4,259	\$ 6,869	\$ 10,664
Shareholders' equity	\$ 112,453	\$ 142,088	\$ 24,468	\$ 19,328	\$ 49,145

Consolidated Statement of Cash Flows Data:

Net cash (used) provided by operating activities	\$ (28,701)	\$ 12,411	\$ (8,072)	\$ 11,976	\$ (2,845)
Net cash (used) provided by investing activities	\$ (4,226)	\$ (98,861)	\$ (4,430)	\$ (7,434)	\$ 4,535
Net cash (used) provided by financing activities	\$ (23,565)	\$ 127,649	\$ 2,984	\$ 3,465	\$ 612
Net (decrease)/increase in cash and cash equivalents	\$ (56,500)	\$ 71,219	\$ (8,527)	\$ 8,007	\$ 2,302
Cash and cash equivalents at beginning of year	\$ 83,964	\$ 12,745	\$ 19,272	\$ 11,374	\$ 9,072
Cash and cash equivalents at end of year	\$ 27,464	\$ 83,964	\$ 12,745	\$ 19,381	\$ 11,374

Customers & Transaction Data (unaudited):

Net New Connections	141,000	400,000	140,000	95,000	87,000
Total Connections	1,169,000	1,028,000	588,000	428,000	333,000
New Customers Added	3,200	3,500	1,600	1,400	2,300
Total Customers	19,400	16,200	12,700	11,050	9,600
Total Number of Transactions (billions)	847.2	827.2	414.9	316.5	216.6
Transaction Volume (\$ billions)	\$ 1,647.0	\$ 1,197.5	\$ 803.0	\$ 594.9	\$ 388.3

(1) As discussed in Note 3—Accounting Policies, revenue for the years ended June 30, 2015, 2016, 2017 and 2018 is not comparable to revenue for the year ended June 30, 2019 due to our adoption of Accounting Standards Codification 606, Revenue from Contracts with Customers ("ASC 606" or "Topic 606").

(2) Net loss for the year ended June 30, 2016 includes income tax expense of \$30 million for the increase of tax valuation allowance.

(3) Financial statement results beginning in the year ended June 30, 2018 include the results of Cambalope since the acquisition by the Company.

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