Oneview Healthcare PLC ARBN 610 611 768

APPENDIX 4D – HALF YEAR REPORT GIVEN TO ASX UNDER LISTING RULE 4.2A.3 FOR THE 6 MONTH PERIOD ENDED 30 JUNE 2026

Item	**Contents**
1	Details of the reporting period
2	Results for announcement to the market
3	Net tangible assets per security
4	Dividends and distributions
5	Other information

1. DETAILS OF THE REPORTING PERIOD

Reporting period: 6 month period ended 30 June 2026

Previous corresponding period: 6 month period ended 30 June 2025

2. RESULTS FOR ANNOUNCEMENT TO THE MARKET

	30 June 2026 €	**30 June 2025 €**	**% change**
Recurring Revenue	4,312,516	3,805,144	13%
Non Recurring Revenue	1,172,328	2,536,826	(54%)
Total Revenue	5,484,844	6,341,970	(14%)
(Loss) after tax attributable to members	(5,493,233)	(7,888,504)	(30%)
Net (Loss) for the period attributable to members	(5,493,233)	(7,888,504)	(30%)

The Company has not declared, and does not propose to pay, any dividends for the period ended 30 June 2026.

3. NET TANGIBLE ASSETS PER SECURITY

	6 month period ended 30 June 2026	6 month period ended 30 June 2025	% change
Net tangible assets per security	€0.007	€0.009	(23%)

Net tangible assets are defined as the net assets of Oneview Healthcare Plc less intangible assets. There were 839,193,060 securities on issue at 30 June 2026 (30 June 2025: 765,927,98).

4. DIVIDENDS AND DISTRIBUTIONS

The Company did not pay any distributions during the 6 month period ended 30 June 2026. The Company has not declared any distributions for the 6 month period ended 30 June 2026.

5. OTHER INFORMATION

Details of entities over which control has been gained or lost during the 6 months to 30 June 2026: N/A

Details of any dividend or distribution reinvestment plans in operation: N/A

Details of associates and joint venture entities: N/A

The interim financial statements for the half year ended 30 June 2026 form part of and should be read in conjunction with this half year report (Appendix 4D). The unaudited condensed consolidated interim financial report has been prepared in accordance with IAS 34 Interim Financial Reporting as adopted by the European Union and has been reviewed by KPMG. Any other information required pursuant to ASX Listing Rule 4.2A not contained in this Appendix 4D is found in the attached Interim Financial Report.

This information should be read in conjunction with the 2025 Annual Report.

the connected care experience company

FY2026 Interim Report

Directors' Report

The Directors present their review of operations and outlook as well as the condensed consolidated interim financial statements of Oneview Healthcare PLC and Subsidiaries (the "Group") for the six-month period ended 30 June 2026.

Principal activity, business review and future developments

The principal activity of the Group is the development and sale of software for the healthcare sector, along with associated hardware and the provision of related consultancy services. The Company has customers in the USA, Ireland, Thailand and Australia.

At 30 June 2026, the Oneview system was live in 15,092 endpoints compared to 14,880 endpoints at 31 December 2025. The net increase of 1% in endpoints reflects the deployment of 693 units across various customer sites during the first half of 2026, partially offset by the decommissioning of 481 endpoints at an Australian customer. The average recurring revenue per new endpoint installed during the first half of 2026 was 59% higher than the average recurring revenue on the endpoints decommissioned.

During the period, the Company continued to advance a number of strategic commercial initiatives aimed at expanding its addressable market and supporting future growth. In May 2026, Oneview announced the launch of Bedside Hub, a new revenue channel that enables the delivery of Epic MyChart Bedside TV on healthcare-grade hardware with cloud-based device management, following certification by Epic. Since certification was achieved, the Company has engaged with a growing number of health systems evaluating Epic TV deployments and has developed an expanding pipeline of opportunities. Based on managements current assessment of these opportunities, the Company is targeting the addition of several new Bedside Hub customers during the second half of 2026.

During the period, Oneview was added to a National Care Communication Agreement between Baxter and the group purchasing organisation of one of the ten largest health systems in the United States, enabling the health system to procure Oneview's products through an established commercial framework. Following this inclusion, engagement with the health system has continued to progress and the Company expects to commence initial projects during the second half of 2026. The opportunity has the potential to support broader deployment across a network comprising more than 85 hospitals and approximately 15,000 beds.

The Company also continued to advance its broader commercial pipeline, pursue expansion opportunities within its existing customer base and progress deployments across its customer base during the period. These activities remain focused on supporting recurring revenue growth, increasing customer penetration and strengthening the Company's position within the acute healthcare market.

Results and dividends

The loss from continuing operations for the six-month period ended 30 June 2026 was €5.5 million (30 June 2025: €7.9 million).

Revenue for the period decreased by 14% to €5.5 million (30 June 2025: €6.3 million). Recurring revenue increased by 13% to €4.3 million (30 June 2025: €3.8 million), reflecting continued growth in deployed endpoints. Non-recurring revenue decreased to €1.2 million (30 June 2025: €2.5 million), primarily due to one-off hardware sales recognised in the comparative period and lower deployment activity during the first half of 2026.

The continued shift towards higher-margin recurring revenue resulted in gross margin increasing to 70% (30 June 2025: 61%). As a result, gross profit remained stable at €3.8 million despite the reduction in total revenue. Cash operating expenses (total operating expenses excluding Depreciation and Share Based Payment expense) decreased by 6% to €7.8 million, driven principally by lower employee costs following the workforce restructuring implemented in June 2025. The period also benefited from favourable foreign exchange movements, resulting in a foreign exchange gain of €0.2 million compared to a foreign exchange loss of €1.4 million in the first half of 2025.

Average full-time headcount for the period was 90 employees (30 June 2025: 99 employees).

Directors' Report *(continued)*

Results and dividends (continued)

The Directors do not recommend the payment of an interim dividend.

Directors

The current Directors are as set out on page 29. The Directors' interests held at 30 June 2026 are disclosed in note 18.

Going concern

Since its inception, the Group has incurred net losses and generated negative cash flows from its operations. To date, it has financed its operations through the sale of equity securities, including its initial public offering of Oneview Healthcare PLC in March 2016 and various equity raisings since then.

For the six months ended 30 June 2026, the Group recorded a loss of €5.5 million and had cash reserves of €7.2 million at period end. In March 2026, the Company secured a two-tranche institutional placement raising A$19 million (approximately €11.4 million) in gross proceeds. Tranche 1 of the placement, which raised A$12 million (approximately €7.2 million), was settled on 24 March 2026. Tranche 2 of the placement, which will raise a further A$7 million (approximately €4.2 million) in gross proceeds from the Company's significant shareholder, Manderrah Pty Ltd (as trustee of the GJJ Family Trust) ("Manderrah"), remains subject to shareholder approval. Settlement of Tranche 2 will occur following receipt of this approval, which the Company expects to seek at its Annual General Meeting during the fourth quarter of 2026. The Directors expect the necessary shareholder approval to be obtained and the additional proceeds to be received following the completion of the AGM. In forming this view, the Directors have considered the significant shareholder's participation in prior capital raisings, including the 99.8% shareholder approval received at the 2025 AGM in respect of Maderrah's participation in previous placements, together with their assessment that the receipt of the additional capital is in the best interests of the Company and its shareholders as a whole.

In assessing the appropriateness of the going concern basis, the Directors have considered the Group's current cash resources, the expected shareholder approval and receipt of the Tranche 2 proceeds, expected revenues from contracted and scheduled customer activity, forecast growth opportunities and the Group's continued focus on cost management. The assessment also considered the inherent uncertainty associated with the timing and conversion of sales opportunities and revenue growth assumptions.

The Directors have reviewed a range of forecast scenarios, including downside sensitivities and cash conservation measures, and are satisfied that the Group has sufficient financial resources to meet its obligations as they fall due for a period of at least 12 months from the date of approval of these interim condensed financial statements.

Accordingly, the Directors have a reasonable expectation that the Group will continue in operational existence for the foreseeable future and have therefore adopted the going concern basis in preparing the condensed consolidated interim financial statements.

Oneview Healthcare PLC

Directors' Report *(continued)*

Post balance sheet events

There have been no subsequent events that require adjustment to or disclosure in these financial statements. The Directors have evaluated events occurring after the reporting period and have determined that no material events have occurred that would impact the financial position or results of the Group as of 30 June 2026.

On behalf of the board

James Fitter	Darragh Lyons	26 August 2026
Director	Director	

KPMG

Independent Review Report to Oneview Healthcare PLC ("the Entity")

Conclusion

We have been engaged by the Entity to review the Entity's condensed set of consolidated financial statements in the half-yearly financial report for the six months ended 30 June 2026 which comprises *Condensed Consolidated Interim Statement of Comprehensive Income, Condensed Consolidated Interim Statement of Financial Position, Condensed Consolidated Interim Statement of Changes in Equity, Condensed Consolidated Interim Statement of Cash Flows,* a summary of significant accounting policies and other explanatory notes.

Based on our review, nothing has come to our attention that causes us to believe that the condensed set of consolidated financial statements in the half-yearly financial report for the six months ended 30 June 2026 is not prepared, in all material respects in accordance with International Accounting Standard 34 *Interim Financial Reporting* ("IAS 34") as adopted by the EU.

Basis for conclusion

We conducted our review in accordance with International Standard on Review Engagements (Ireland) 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* ("ISRE (Ireland) 2410") issued for use in Ireland. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures.

A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing (Ireland) and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusions relating to going concern

Based on our review procedures, which are less extensive than those performed in an audit as described in the Basis for conclusion section of this report, nothing has come to our attention that causes us to believe that the directors have inappropriately adopted the going concern basis of accounting, or that the directors have identified material uncertainties relating to going concern that have not been appropriately disclosed.

This conclusion is based on the review procedures performed in accordance with ISRE (Ireland) 2410. However, future events or conditions may cause the Entity to cease to continue as a going concern, and the above conclusions are not a guarantee that the Entity will continue in operation.

Independent Review Report to Oneview Healthcare PLC ("the Entity") (continued)

Directors' responsibilities

The half-yearly financial report is the responsibility of, and has been approved by, the directors.

The directors are responsible for preparing the condensed set of consolidated financial statements included in the half-yearly financial report in accordance with IAS 34 as adopted by the EU.

As disclosed in note 2, the annual financial statements of the Entity for the year ended 31 December 2025 are prepared in accordance with International Financial Reporting Standards as adopted by the EU.

In preparing the condensed set of consolidated financial statements, the directors are responsible for assessing the Entity'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 the directors either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Our responsibility

Our responsibility is to express to the Entity a conclusion on the condensed set of consolidated financial statements in the half-yearly financial report based on our review.

Our conclusion, including our conclusions relating to going concern, are based on procedures that are less extensive than audit procedures, as described in the Basis for conclusion section of this report.

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

This report is made solely to the Entity in accordance with the terms of our engagement. Our review has been undertaken so that we might state to the Entity those matters we are required to state to it in this 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 Entity for our review work, for this report, or for the conclusions we have reached.

KPMG

KPMG 26 August 2026
Chartered Accountants
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03

Condensed Consolidated Interim Statement of Comprehensive Income

For the six months ended 30 June 2026

(In thousands of Euros, except per share amounts)

	Note	6 Months ended 30 June 2026 Unaudited Total €'000	6 Months ended 30 June 2025 Unaudited Total €'000
Revenue	3	5,485	6,342
Cost of sales		(1,643)	(2,497)
Gross profit		3,842	3,845
Sales and marketing expenses	4	(2,772)	(2,437)
Product development and delivery expenses	4	(5,200)	(6,202)
General and administrative expenses	4	(1,506)	(1,572)
Operating loss		(5,636)	(6,366)
Finance charges	7	(70)	(1,509)
Finance income	7	240	13
Loss before tax		(5,466)	(7,862)
Income tax	6	(27)	(26)
Loss for the period		(5,493)	(7,888)
Other comprehensive income/(loss)			
<u>Items that are or may be reclassified subsequently to profit and loss:</u>			
Foreign currency translation differences on foreign operations (no tax impact)		(107)	532
Other comprehensive (loss)/income, net of tax		(107)	532
Total comprehensive loss for the period		(5,600)	(7,356)
Loss per share			
Basic		(0.01)	(0.01)
Diluted		(0.01)	(0.01)

The notes on pages 13 to 27 are an integral part of these condensed consolidated interim financial statements.

Condensed Consolidated Interim Statement of Financial Position

As at 30 June 2026

(In thousands of Euros)

	Note	30 June 2026 Unaudited €'000	31 Dec 2025 Audited €'000
Non-current assets			
Intangible assets	8	618	666
Property, plant and equipment	9	998	1,062
Research and development tax credit	11	783	1,014
		2,399	2,742
Current assets			
Inventories	10	2,869	2,864
Trade and other receivables	11	2,274	4,671
Contract assets	3	592	604
Cash and cash equivalents		7,190	4,602
Total current assets		12,925	12,741
Total assets		15,324	15,483
Equity			
Issued share capital	15	839	767
Share premium	15	154,068	147,319
Treasury reserve	15	-	-
Other undenominated capital	15	4	4
Translation reserve	15	251	356
Reorganisation reserve	15	(1,352)	(1,352)
Share-based payments reserve		2,814	2,505
Accumulated losses		(150,177)	(145,955)
Total equity		6,447	3,644
Non-current liabilities			
Lease liabilities	14	808	880
Deferred income	13	-	-
Trade and other payables	12	895	1,148
Total non-current liabilities		1,703	2,028
Current liabilities			
Trade and other payables	12	6,898	9,555
Lease liabilities	14	211	229
Current income tax liabilities		65	26
Total current liabilities		7,174	9,810
Total liabilities		8,877	11,839
Total equity and liabilities		15,324	15,483

The notes on pages 13 to 27 are an integral part of these condensed consolidated interim financial statements.

Condensed Consolidated Interim Statement of Changes in Equity

For the six month period ended 30 June 2025

(In thousands of Euros)

	Issued share capital	Share premium	Treasury reserve	Other un-denominated capital	Reorganisation reserve	Share-based payment	Translation reserve	Accumulated losses	Total equity
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Balance at 1 January 2025	**760**	**147,319**	**(3)**	**4**	**(1,352)**	**7,853**	**(193)**	**(141,139)**	**13,249**
Loss for the period	-	-	-	-	-	-	-	(7,888)	**(7,888)**
Foreign currency translation	-	-	-	-	-	-	517	15	**532**
Total comprehensive loss	-	-	-	-	-	-	**517**	**(7,873)**	**(7,356)**
Transactions with shareholders									
Share-based payment compensation to employees	-	-	-	-	-	1,610	-	-	**1,610**
Vesting of restricted share unit awards	6	-	-	-	-	(937)	-	931	-
Balance at 30 June 2025 (unaudited)	**766**	**147,319**	**(3)**	**4**	**(1,352)**	**8,526**	**324**	**(148,081)**	**7,503**

Oneview Healthcare PLC

Condensed Consolidated Interim Statement of Changes in Equity *(continued)*

For the year ended 31 December 2025

(In thousands of Euros)

	Issued share capital	Share premium	Treasury reserve	Other un-denominated capital	Reorganisation reserve	Share-based payment	Translation reserve	Accumulated losses	Total equity
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Balance at 1 January 2025	**760**	**147,319**	**(3)**	**4**	**(1,352)**	**7,853**	**(193)**	**(141,139)**	**13,249**
Loss for the year	-	-	-	-	-	-	-	(12,588)	**(12,588)**
Foreign currency translation	-	-	-	-	-	-	549	15	**564**
Total comprehensive loss	**-**	**-**	**-**	**-**	**-**	**-**	**549**	**(12,573)**	**(12,024)**
Transactions with shareholders									
Share cancellation	**(2)**	**-**	**(2)**	**-**	**-**	**-**	**-**	**-**	**-**
Exercise of options	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**
Vesting of restricted share unit awards	9	-	-	-	-	(1,585)	-	1,576	**-**
Transfer to accumulated losses in respect of expired restricted share unit awards	-	-	1	-	-	(6,182)	-	6,181	**-**
Share-based payment compensation to employees	-	-	-	-	-	2,082	-	-	**2,082**
Share-based payment compensation to non-employees	-	-	-	-	-	337	-	-	**337**
Balance at 31 December 2025 (audited)	**767**	**147,319**	**-**	**4**	**(1,352)**	**2,505**	**356**	**(145,955)**	**3,644**

The notes on pages 13 to 27 are an integral part of these condensed consolidated interim financial statements.

Oneview Healthcare PLC

Condensed Consolidated Interim Statement of Changes in Equity *(continued)*

For the six month period ended 30 June 2026

(In thousands of Euros)

	Issued share capital	Share premium	Treasury reserve	Other un-denominated capital	Reorganisation reserve	Share-based payment	Translation reserve	Accumulated losses	Total equity
Balance at 1 January 2026	**767**	**147,319**	**-**	**4**	**(1,352)**	**2,505**	**356**	**(145,955)**	**3,644**
Loss for the period	-	-	-	-	-	-	-	(5,493)	**(5,493)**
Foreign currency translation	-	-	-	-	-	-	(105)	(2)	**(107)**
Total comprehensive loss	**-**	**-**	**-**	**-**	**-**	**-**	**(105)**	**(5,495)**	**(5,600)**
Transactions with shareholders									
Issue of ordinary shares	67	6,749	-	-	-	-	-	227	**7,043**
Share-based payment compensation to employees	-	-	-	-	-	1,360	-	-	**1,360**
Transfer to accumulated losses in respect of expired restricted share unit awards	-	-	-	-	-	(144)	-	144	**-**
Vesting of restricted share unit awards	5	-	-	-	-	(907)	-	902	**-**
Balance at 30 June 2026 (unaudited)	**839**	**154,068**	**-**	**4**	**(1,352)**	**2,814**	**251**	**(150,177)**	**6,447**

The notes on pages 13 to 27 are an integral part of these condensed consolidated interim financial statements.

Condensed Consolidated Interim Statement of Cash Flows

For the six month period ended 30 June 2026

(In thousands of Euros)

	Note	6 months ended 30 June 2026 Unaudited €'000	6 months ended 30 June 2025 Unaudited €'000
Cash flows used in operating activities			
Receipts from customers		5,142	6,365
Payments to suppliers and staff		(9,811)	(11,628)
Finance costs paid		(22)	-
Income tax paid		(1)	(1)
Research and development tax credit received		595	444
Net cash used in operating activities	17	(4,097)	(4,820)
Cash flows used in investing activities			
Purchase of property, plant and equipment	9	(81)	(14)
Purchase of intangible assets	8	(49)	(11)
Net cash used in investing activities		(130)	(25)
Cash flows used in financing activities			
Repayment of lease liabilities		(91)	(233)
Proceeds from issues of shares		7,411	-
Transaction costs in relation to issue of shares		(598)	-
Net cash flows generated from / (used in) financing activities		6,722	(233)
Net increase /(decrease) in cash held		2,495	(5,078)
Foreign exchange impact on cash and cash equivalents		93	(564)
Cash and cash equivalents at beginning of financial period		4,602	13,833
Cash and cash equivalents at end of financial period		7,190	8,191

The notes on pages 13 to 27 are an integral part of these condensed consolidated interim financial statements.

Notes to the Condensed Consolidated Interim Financial Statements

(Figures are presented in thousands of Euros, except per share amounts or as otherwise disclosed)

1. Reporting entity

Oneview Healthcare PLC ("OHP") is domiciled in Ireland with its registered office at 2nd Floor, Avoca Court, Temple Road, Blackrock, Co. Dublin, Ireland (company registration number 513842). The condensed consolidated interim financial statements as at and for the six-month period ended 30 June 2026 comprise OHP and its subsidiary undertakings (together referred to as the "Group").

2. Accounting Policies

Basis of Accounting

These unaudited condensed consolidated interim financial statements and the information set out in this report cover the six-month period ended 30 June 2026 and have been prepared in accordance with IAS 34 "Interim Financial Reporting" as adopted by the European Union.

The condensed consolidated interim financial statements do not include all the information required for a complete set of financial statements prepared in accordance with IFRS as adopted by the European Union. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance since 31 December 2025. They should be read in conjunction with the statutory consolidated financial statements of the Group, which were prepared in accordance with IFRS as adopted by the European Union, as at and for the year ended 31 December 2025. The accounting policies applied within are consistent with the accounting policies applied at year-end. Those statutory financial statements have been filed with the Registrar of Companies and are available at www.oneviewhealthcare.com. The audit opinion on those statutory financial statements was unqualified and did not contain any matters to which attention was drawn by way of emphasis.

Judgements and estimates

The preparation of these condensed consolidated interim financial statements requires management to make judgements, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates. In preparing this interim financial report, the significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those applied to the consolidated financial statements for the year ended 31 December 2025.

These condensed consolidated interim financial statements were authorised for issue by the Company's Board of Directors on 26 August 2026.

Going concern

Since its inception, the Group has incurred net losses and generated negative cash flows from its operations. To date, it has financed its operations through the sale of equity securities, including its initial public offering of Oneview Healthcare PLC in March 2016 and various equity raisings since then.

For the six months ended 30 June 2026, the Group recorded a loss of €5.5 million and had cash reserves of €7.2 million at period end. In March 2026, the Company secured a two-tranche institutional placement raising A$19 million (approximately €11.4 million) in gross proceeds. Tranche 1 of the placement, which raised A$12 million (approximately €7.2 million), was settled on 24 March 2026. Tranche 2 of the placement, which will raise a further A$7 million (approximately €4.2 million) in gross proceeds from the Company's significant shareholder, Manderrah Pty Ltd (as trustee of the GJJ Family Trust) ("Manderrah"), remains subject to shareholder approval. Settlement of Tranche 2 will occur following receipt of this approval, which the Company expects to seek at its Annual General Meeting during the fourth quarter of 2026. The Directors expect the necessary shareholder approval to be obtained and the additional proceeds to be received following the completion of the AGM.

In assessing the appropriateness of the going concern basis, the Directors have considered the Group's current cash resources, the expected receipt of the Tranche 2 proceeds, expected revenues from contracted and

2. Accounting Policies *(continued)*

scheduled customer activity, forecast growth opportunities and the Group's continued focus on cost management. The assessment also considered the inherent uncertainty associated with the timing and conversion of sales opportunities and revenue growth assumptions.

The Directors have reviewed a range of forecast scenarios, including downside sensitivities and cash conservation measures, and are satisfied that the Group has sufficient financial resources to meet its obligations as they fall due for a period of at least 12 months from the date of approval of these interim condensed financial statements.

Accordingly, the Directors have a reasonable expectation that the Group will continue in operational existence for the foreseeable future and have therefore adopted the going concern basis in preparing the condensed consolidated interim financial statements.

New and upcoming standards

The accounting policies applied by the Group in the consolidated interim financial statements are the same as those applied by the Group in its consolidated financial statements as at and for the year ended 31 December 2025, except for the adoption of new standards or interpretations. Comparative figures have not been re-stated for the adoption of new standards.

The following new standard, interpretations and standard amendments became effective for the Group as of 1 January 2026:

- Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7
- Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7
- Annual Improvements to IFRS Accounting Standards – Volume 11

These new standards, interpretations and standard amendments did not result in a material impact on the Group's results.

A number of new standards, amendments to standards and interpretations are available for early adoption for financial periods beginning on various dates after 1 January 2026 and have not been adopted early in preparing these interim financial information as at 30 June 2026. These include:

- IFRS 18 Presentation and Disclosure in Financial Statements – (effective from 1 January 2027)
- IFRS 19 Subsidiaries without Public Accountability: Disclosures (effective from 1 January 2027)
- Sale or Contribution of Assets between and Investor and its Associate or Joint Venture – Amendments to IFRS 10 and IAS 28 (effective date to be determined)

The potential impact of these standards on the Group is under review and is not expected to be material.

Notes *(continued)*

3. Segment information

The Group is managed as a single business unit engaged in the provision of interactive patient care and operates in one reportable segment which provides a patient engagement solution for the healthcare sector.

The operating segment is reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM). The CODM has been identified as the executive management team. The executive management team is comprised of the Chief Executive Officer, Chief Operating Officer, Chief Product Officer and Chief Financial Officer. The CODM assesses the performance of the business and allocates resources based on the consolidated results of the Group.

Revenue by type and geographical region is as follows:

	30 June 2026 €'000	30 June 2025 €'000
Revenue by Type:		
Contracted subscription Revenue		
Software usage and content	3,202	2,510
Support income	1,108	1,233
Licence fee	3	62
	4,313	3,805
Hardware, services and other income		
Hardware	723	1,937
Services income	450	600
	1,172	2,537
	5,485	6,342
Revenue by geographic region:		
Ireland	344	11
United States	4,020	5,003
Australia/New Zealand	914	1,096
Asia	207	232
Middle East	-	-
	5,485	6,342

Notes *(continued)*

3. Segment information *(continued)*

Major customers

Revenues from customers A, B and C represented 18% (June 2025: 26%), 14% (June 2025: 16%) and 12% (June 2025: 11%) respectively, of the Group's total revenue in the six month period.

Receivables, contract assets and contract liabilities from contracts with clients:	**30 June 2026 €'000**	**31 December 2025 €'000**
Receivables which are included in 'trade and other receivables'	712	3,398
Contract assets	592	604
Deferred Income	(2,686)	(5,436)

The contract assets primarily relate to the Group's rights to consideration for work completed but not billed at the reporting date. The contract assets are located outside of the country of domicile, primarily in the US. The contract assets are transferred to receivables when the rights become unconditional. This usually occurs when the Group issues an invoice to the client.

	6 month period to 30 June 2026 €'000	**Year to 31 December 2025 €'000**
Balance at start of period	604	943
Transfers from contract assets recognised at the beginning of the period to receivables	(291)	(88)
(Decrease)/Increase as a result of changes in the measure of progress	(85)	(542)
Increase as a result of additions in the period	364	291
Balance at end of period	592	604

The deferred income primarily relate to the Group's performance obligations for work billed but not completed at the reporting date.

	6 month period to 30 June 2026 €'000	**Year to 31 December 2025 €'000**
Balance at start of period	5,436	5,018
Transfers from deferred income at the beginning of the period to profit or loss	(4,077)	(3,748)
Increase as a result of additions in the period	1,327	4,166
Balance at end of period	2,686	5,436

Notes *(continued)*

4. Expenses by nature

	Note	30 June 2026 €'000	30 June 2025 €'000
Employee benefit expenses	5	6,678	7,395
Consultants and contractors' costs		188	463
Depreciation	9	173	164
Amortisation – Development costs	8	86	86
Amortisation – Software	8	11	9
Insurance premiums		250	293
Professional & legal fees		498	215
Travel		249	364
Marketing		251	106
Other administrative costs		1,094	1,116
		9,478	10,211

Disclosed as:	30 June 2026 €'000	30 June 2025 €'000
Sales and marketing expenses	2,772	2,437
Product development and delivery expenses	5,200	6,202
General and administrative expenses	1,506	1,572
	9,478	10,211

5. Employee benefits expense

	30 June 2026 €'000	30 June 2025 €'000
Employee benefits expense (inclusive of Directors' salaries) comprises:		
Wages and salaries	4,683	4,929
Social welfare costs	480	536
Superannuation costs	145	143
Share based payments	1,360	1,610
Termination Costs	10	177
	6,678	7,395

The average number of permanent full-time employees (including executive Directors) employed by the Group for the first six months of the year was 90 (June 2025: 99).

	30 June 2026 Number	30 June 2025 Number
Sales and marketing	10	11
Product development and delivery	63	73
General and administrative	17	15
	90	99

The group had 87 permanent full-time employees at 30 June 2026.

Notes *(continued)*

6. Income tax

The components of the current tax charge are as follows:

	30 June 2026 €'000	30 June 2025 €'000
Current tax charge		
Foreign tax for the period	27	26
Total tax charge in income statement	27	26

The Group has an unrecognised deferred tax asset carried forward of €17.4m (31 December 2025: €16.8m). The deferred tax asset only accrues in Ireland and has no expiry date. As the relevant group companies have a history of losses, a deferred tax asset will not be recognised until these companies can predict future taxable profits with sufficient certainty.

7. Finance income/(charges)

Finance income	30 June 2026 €'000	30 June 2025 €'000
Interest income	33	13
Foreign exchange gain	207	-
Finance income	240	13
Finance charges		
Bank charges	15	12
Interest charge on lease liabilities	55	61
Foreign exchange loss	-	1,436
Finance charges	70	1,509

Approximately €116k of the foreign exchange gain for the period ended 30 June 2026 relates to the retranslation of foreign currency intercompany balances.

Notes *(continued)*

8. Intangible assets

	Software €'000	Development Costs €'000	Total €'000
Cost			
At 1 January 2026	354	6,017	6,371
Additions	7	42	49
At 30 June 2026	**361**	**6,059**	**6,420**
Amortisation			
At 1 January 2026	256	5,449	5,705
Amortisation	11	86	97
At 30 June 2026	**267**	**5,535**	**5,802**
Carrying amount			
At 30 June 2026	**94**	**524**	**618**
At 31 December 2025	98	568	666

Notes *(continued)*

9. Property, plant and equipment

	Fixtures, fittings and equipment €'000	Land and Buildings* €'000	Total €'000
Cost			
At 1 January 2026	1,780	3,014	4,794
Additions	81	-	81
Foreign currency translation differences	2	24	26
At 30 June 2026	**1,863**	**3,038**	**4,901**
Depreciation			
At 1 January 2026	1,633	2,099	3,732
Charge for period	46	127	173
Foreign currency translation differences	(2)	-	(2)
At 30 June 2026	**1,677**	**2,226**	**3,903**
Net book value			
At 30 June 2026	**186**	**812**	**998**
As at 31 December 2025	147	915	1,062

* *Land and Buildings is comprised of Right of Use assets, held under leases.*

10. Inventories

	30 June 2026 €'000	31 Dec 2025 €'000
Finished goods	2,869	2,864
	2,869	2,864

Notes *(continued)*

11. Trade receivables and other receivables

	30 June 2026 €'000	31 Dec 2025 €'000
Amounts falling due within one year:		
Trade receivables	712	3,398
Prepaid expenses and other current assets	955	678
Research and development tax credit receivable	586	594
VAT Recoverable	21	1
	2,274	4,671

	30 June 2026 €'000	31 Dec 2025 €'000
Amounts falling due after one year:		
Research and development tax credit receivable	783	1,014

During the six months ended 30 June 2026, the Group recognised €403k (2025: €168k) in respect of Irish Research and Development tax credits in the Statement of Comprehensive Income. This amount comprises credits generated from qualifying expenditure incurred during the period and the release of deferred R&D tax credits recognised in prior periods.

The fair value of trade and other receivables approximates to the carrying value. The maximum exposure to credit risk at the reporting date on these assets is the carrying value of each class of receivable mentioned above.

The euro equivalent amount of the Group's trade receivables is denominated in the following currencies:

	30 June 2026 €'000	31 Dec 2025 €'000
US Dollar	604	3,270
Australian Dollar	56	56
Euro	-	72
Thai Baht	52	-
	712	3,398

Notes *(continued)*

12. Trade and other payables

Amounts falling due within one year	30 June 2026 €'000	31 Dec 2025 €'000
Trade payables	1,166	1,236
Payroll related taxes	562	415
Superannuation	63	59
Other payables and accruals	2,083	2,022
Deferred income	2,686	5,436
R&D tax credit – deferred grant income	248	297
VAT payable	90	90
	6,898	9,555

Amounts falling due after more than one year	30 June 2026 €'000	31 Dec 2025 €'000
Payroll related taxes	817	1,040
Other payables and accruals	78	108
	895	1,148

Included within current and non-current payroll related taxes due at 30 June 2026 is €1,263k (31 December 2025: €1,449k), due to the Irish Revenue Commissioners in respect of the Covid-19 Debt Warehousing scheme for the period May 2020 to December 2021. An initial 10% "down payment" of €247k was made in April 2024. The remaining balance is being repaid in 60 equal instalments over a 5-year period with a 0% interest rate. €446k of the outstanding balance is due within one year and presented as a current liability, with the balance of €817k due after more than one year and presented as a non-current liability.

The fair value of trade and other payables approximates to the carrying value.

13. Deferred Income (non-current)

	30 June 2026 €'000	31 Dec 2025 €'000
Deferred income	-	-
	-	-

14. Lease Liabilities

	30 June 2026 €'000	31 Dec 2025 €'000
Current	211	229
Non-current	808	880
	1,019	1,109

15. Share capital and other reserves

	30 June 2026	31 Dec 2025
Authorised Share Capital		
Ordinary shares		
No. of shares	1,000,000,000	1,000,000,000
Nominal value	€0.001	€0.001
"B" Ordinary shares		
No. of shares	420,000	420,000
Nominal value	€0.01	€0.01
	€	€
Authorised Ordinary Share Capital	1,000,000	1,000,000
Authorised "B" Ordinary Share Capital	4,200	4,200
Authorised Share Capital	1,004,200	1,004,200

Issued Share Capital	No. of shares	Nominal Value	Share Capital	Share Premium	Total
			€	€	€
Balance – 1 Jan 2025	**760,494,800**	**€0.001**	**760,495**	**147,318,913**	**148,079,408**
Share issue - 11 Mar 2025	3,778,728	€0.001	3,779	-	3,779
Share issue - 16 May 2025	1,232,788	€0.001	1,233	-	1,233
Share issue - 18 June 2025	421,666	€0.001	422	-	422
Share issue - 02 Sept 2025	531,000	€0.001	531	-	531
Share issue - 02 Sept 2025	50,000	€0.001	50	-	50
Share issue - 01 Oct 2025	905,619	€0.001	905	-	905
Share issue - 17 Nov 2025	1,891,030	€0.001	1,891	-	1,891
Share cancellation - 15 Dec 2025	(2,075,740)	€0.001	(2,076)	-	(2,076)
Balance – 1 Jan 2026	**767,229,891**	**€0.001**	**767,230**	**147,318,913**	**148,086,143**
Share issue – 25 Mar 2026	63,157,895	€0.001	63,158	6,562,991	6,626,149
Share issue – 13 Apr 2026	4,982,229	€0.001	4,982	-	4,982
Share issue – 17 Apr 2026	1,644,708	€0.001	1,645	185,560	187,205
Share issue – 1 May 2026	1,970,000	€0.001	1,970	-	1,970
Share issue – 1June 2026	208,337	€0.001	208	-	208
Balance – 30 June 2026	**839,193,060**	**€0.001**	**839,193**	**154,067,464**	**154,906,657**

5,190,566 ordinary shares were issued during the period, in respect of 5,190,566 restricted share unit awards which vested during the period and were issued at a price of €0.001 per share.

In March 2026, the Company secured a two-tranche institutional placement raising A$19.0 million in gross proceeds through the issue of new CDIs at A$0.19 per CDI. Tranche 1 of the placement raised A$12.0 million (approximately €7.2 million) through the issue of 63.2 million CDIs under the Company's existing placement capacity. Tranche 2, comprising 36.8 million CDIs to be issued to the Company's largest shareholder, Manderrah Pty Ltd as trustee of the GJJ Family Trust, is subject to shareholder approval, which is expected to be sought during the second half of the 2026.

In conjunction with the Placement, the Company launched a Security Purchase Plan (SPP), under which approximately 1.6 million new CDIs were issued in April 2026 at A$0.19 per CDI, being the same issue price as the Placement.

15. Share capital and other reserves *(continued)*

The Company entered into an investor awareness agreement with StocksDigital. The StocksDigital Agreement is for a period of 24 months commencing 1 May 2026, for which the Company allotted 1,970,000 CHESS depositary interests (CDIs) over fully paid shares in the Company to StocksDigital in lieu of the payment of A$375,000 (€227,000) for agreed services to be provided by StocksDigital.

Ordinary shares

The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the Company. On winding up, the holders of ordinary shares shall be entitled to receive the nominal value in respect of each ordinary share held, together with any residual value of the entity.

The holders of B ordinary shares are not entitled to receive dividends as declared and are not entitled to vote at meetings of the Company; however, they are entitled to attend all meetings. On winding up, the holders of B ordinary shares shall be entitled to receive the nominal value in respect of each B ordinary share held.

Treasury reserve

The reserve for the Company's shares comprises the cost of the Company's shares held by the Group. The treasury reserve has been reduced to nil at 31 December 2025 following the cancellation of 2,075,740 ordinary shares held by Goodbody Trustees Ltd.

Translation reserve

The translation reserve comprises all foreign currency differences arising from the translation of the financial statements of foreign operations.

Reorganisation reserve

During 2012, OHP was incorporated for the purpose of implementing a holding company structure. This resulted in a group re-organisation with OHP becoming the new parent company of Oneview Limited ("OL") by way of share for share swap with the existing shareholders of OL. This has been accounted for as a continuation of the original OL business via the new OHP entity resulting in the creation of a reorganisation reserve in the consolidated financial statements in the amount of €1,347,642, (increased by €4,200, to €1,351,842 in 2013 due to the issue of B shares). No reorganisation reserve was created at OHP company level as the fair value of the net assets of OHP was equal to the carrying value of its net assets on the date of the reorganisation.

16. Share-based payments

At 30 June 2026, the Group had the following share-based payment arrangements:

Share Option Plan

In July 2013, the Company established a share option programme that entitles certain employees and consultants to purchase shares in the Company. Options vest over a service period and are settled in shares.

	Number of options
Balance 1 January 2026	773,250
Lapsed	(577,250)
Balance 30 June 2026	196,000

Notes *(continued)*

16. Share-based payments *(continued)*

Restricted Stock Share Unit Plan (RSU)

On 2 July 2019, the Company adopted a new Restricted Share Unit Plan ("RSU") to replace the old Restricted Stock Share Plan ("RSP"). The scheme was subsequently approved by shareholders at the Company's Annual General Meeting on 1 August 2019.

Pursuant to the scheme, the Remuneration and Nominations Committee of the Company's board of Directors may make an award under the plan to certain Directors, non-executive Directors, consultants, senior executives and employees. The purpose of the Plan is to attract, retain, and motivate Directors and employees of Oneview Healthcare PLC, its subsidiaries and affiliates, to provide for competitive compensation opportunities, to encourage long term service, to recognise individual contributions and reward achievement of performance goals, and to promote the creation of long term value for shareholders by aligning the interests of such persons with those of shareholders.

RSUs are contracts to issue shares at future vesting periods ranging between 1 year and 3 years, at an award price of €0.001, and are dependent on the achievement of performance conditions which are set periodically by the Remuneration and Nominations Committee. All awards to Directors and non-executive Directors are subject to shareholder approval annually at the Annual General Meeting.

As at 30 June 2026, 40,845,230 RSUs were outstanding.

	Number of units
Balance 1 January 2026	41,853,414
Granted	8,950,000
Vested	(5,190,566)
Lapsed	(4,767,618)
Balance 30 June 2026	40,845,230

Operating loss for the period, is stated after charging €1,360k in respect of the Restricted Stock Share Unit plan (2025: €1,610k) for non-cash stock compensation expense.

17. Cash flow reconciliation for the period

	30 June 2026 €'000	30 June 2025 €'000
Reconciliation of net cash used in operating activities with loss for the period after income tax		
Loss for the period after income tax	(5,493)	(7,888)
Non-cash items		
Depreciation	173	164
Amortisation	97	95
Share-based payment expense	1,360	1,610
Taxation	27	26
Net finance costs (excluding foreign exchange (gain)/loss)	38	61
Non-cash professional services settled by equity	19	-
R&D credit recognised, net of refunds	(403)	(168)
Foreign exchange (gain)/loss	(207)	1,436
Changes in assets and liabilities		
(Increase)/decrease in inventories	(5)	588
Decrease in trade and other receivables	2,596	2,225
Decrease in contract assets	12	726
Decrease in deferred income	(2,750)	(3,191)
Decrease in trade and other payables	(133)	(947)
Cash used in operating activities	(4,669)	(5,263)
Finance costs paid	(22)	-
Taxation paid	(1)	(1)
Research and development tax credit received	595	444
Net cash used in operating activities	(4,097)	(4,820)

Notes *(continued)*

18. Related party transactions

The Company considers Directors, officers and group undertakings as defined in the 2025 Group Financial Statements as being related parties. Transactions with Directors are disclosed in the table below. The current OHP Directors are as set out on page 29. The Directors and other key management personnel held the following interests at 30 June 2026:

Name	Name of Company	Interests at 30 June 2026 Number of Instruments*	Interests at 31 December 2025 Number of Instruments*	Interests at 30 June 2025 Number of Instruments*
Joe Rooney	Oneview Healthcare PLC			
	Ordinary shares €0.001	4,187,605 **	4,187,605 **	4,070,418**
	Restricted Stock Units	245,901	245,901	234,375
Nashina Asaria	Oneview Healthcare PLC			
	Ordinary shares €0.001	762,359	762,359	684,234
	Restricted Stock Units	163,934	163,934	156,250
Mark Cullen	Oneview Healthcare PLC			
	Ordinary shares €0.001	11,860,723**	11,860,723**	11,743,536**
	Restricted Stock Units	1,115,466	1,115,466	1,103,940
James Fitter	Oneview Healthcare PLC			
	Ordinary shares €0.001	18,533,090	16,533,090	16,533,090
	Restricted Stock Units	8,000,000	13,000,000	13,000,000
Barbara Nelson	Oneview Healthcare PLC			
	Ordinary shares €0.001	510,775	510,775	354,525
	Restricted Stock Units	1,197,433	1,197,433	1,182,065
Daragh Lyons	Oneview Healthcare PLC			
	Ordinary shares €0.001	1,306,104**	1,006,104**	938,604**
	Restricted Stock Units	6,300,000	6,600,000	3,750,000
Niall O'Neill	Oneview Healthcare PLC			
	Ordinary shares €0.001	1,079,004	1,054,404	971,004
	Restricted Stock Units	2,373,214	1,733,214	1,913,214
John Paul Howe	Oneview Healthcare PLC			
	Ordinary shares €0.001	394,200	267,200	489,536
	Restricted Stock Units	3,473,214	1,733,214	1,863,214
Declan Bright	Oneview Healthcare PLC			
	Ordinary shares €0.001	1,472,671	1,430,791	1,391,821
	Restricted Stock Units	2,373,214	1,773,214	1,863,214
Toni Pettit	Oneview Healthcare PLC			
	Ordinary shares €0.001	394,200	225,692	147,402
	Restricted Stock Units	1,267,263	1,267,263	1,444,219

** Or date of appointment/resignation*
*** beneficiary of a trust which holds these securities*

In accordance with the Articles of Association at least one third of the directors are required to retire annually by rotation. Babara Nelson and Mark Cullen retired by rotation and were re-elected at the Company's Annual General Meeting on 1st December 2025.

No other members of management are considered key. Unless otherwise stated, all transactions between related parties are carried out on an arm's length basis.

19. Events after the reporting period end

There have been no subsequent events that require adjustment to or disclosure in these financial statements. The Directors have evaluated events occurring after the reporting period and have determined that no material events have occurred that would impact the financial position or results of the Group as of 30 June 2026.

Directors' Declaration

In the opinion of the Directors:

(a) The financial statements and notes set out on pages 7 to 27:
   I. Comply with Accounting Standards IAS 34 Interim Financial Reporting;
   II. Give a true and fair view of the consolidated entity's financial position as at 30 June 2026 and of its performance for the six months ended on that date; and

(b) There are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of Directors.

James Fitter	Darragh Lyons	26 August 2026
Director	*Director*	

Oneview Healthcare PLC

Corporate Information

Directors	Barbara Nelson (Chair – USA) Nashina Asaria (USA) Mark Cullen (Australian) James Fitter (Chief Executive Officer - Australian) Darragh Lyons (Chief Financial Officer - Irish) Joe Rooney (Irish) Michael Dowling (Irish)	
Company Secretary	Toni Pettit (Irish)	
Irish Company Registration Number	513842	
Australian Registered Body Number (ARBN)	610 611 768	
Registered offices	2nd Floor Avoca Court Temple Road Blackrock Co. Dublin Ireland	Level 7, 176 Wellington Parade East Melbourne VIC 3002 Australia
Auditor	KPMG 1 Stokes Place St. Stephen's Green Dublin 2 Ireland	
Solicitors	Ireland A&L Goodbody 3 Dublin Landings N Wall Quay International Financial Services Centre Dublin1, D01C4E0 Ireland	Australia Herbert Smith Freehills Kramer ANZ Tower, 161 Castlereagh Street Sydney, NSW 2000, Australia
Share Registrar	Computershare Investor Services Pty Limited 6 Hope Street Ermington, NSW, Australia, 2115	
Share Identifiers	Ticker: ONE ISIN: AU000000ONE9	
Website	http://www.oneviewhealthcare.com	