

APPENDIX 4D – HALF YEAR REPORT GIVEN TO ASX UNDER LISTING RULE 4.2A.3 FOR THE 6 MONTH PERIOD ENDED 30 JUNE 2025

Item	Contents
1	Details of the reporting period
2	Results for announcement to the market
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1. DETAILS OF THE REPORTING PERIOD

Reporting period: 6 month period ended 30 June 2025

Previous corresponding period: 6 month period ended 30 June 2024

2. RESULTS FOR ANNOUNCEMENT TO THE MARKET

	30 June 2025 €	30 June 2024 €	% change
Recurring Revenue	3,805	3,573	7%
Non Recurring Revenue	2,537	1,095	132%
Total Revenue	6,342	4,668	36%
(Loss) after tax attributable to members	(7,889)	(5,494)	(44%)
Net (Loss) for the period attributable to members	(7,889)	(5,494)	(44%)

The Company has not declared, and does not propose to pay, any dividends for the period ended 30 June 2025.

3. NET TANGIBLE ASSETS PER SECURITY

	6 month period ended 30 June 2025	6 month period ended 30 June 2024	% change
Net tangible assets per security	€0.009	€0.007	36%

Net tangible assets are defined as the net assets of Oneview Healthcare Plc less intangible assets. There were 765,927,982 securities on issue at 30 June 2025 (30 June 2024: 677,063,389).

4. DIVIDENDS AND DISTRIBUTIONS

The Company did not pay any distributions during the 6 month period ended 30 June 2025. The Company has not declared any distributions for the 6 month period ended 30 June 2025.

5. OTHER INFORMATION

Details of entities over which control has been gained or lost during the 6 months to 30 June 2025: 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 2025 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 2024 Annual Report.



FY2025 Interim Report

Oneview Healthcare PLC

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 6-month period ended 30 June 2025.

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.

As at 30 June 2025, the Oneview system was live in 13,526 endpoints compared to 13,397 endpoints at 31 December 2024. The net increase of 1% in endpoints reflects the deployment of 1,023 units across various customer sites during the first half of 2025, partially offset by the decommissioning of 894 endpoints at an Australian customer operating on a legacy hardware platform. Support for this legacy infrastructure had a materially negative impact on margins. The average recurring revenue per new endpoint installed during the first half of 2025 was 96% higher than the average recurring revenue on the endpoints decommissioned.

The Company maintained strong momentum in adding new customers in the first half of 2025, securing two new customers. Willis Knighton Health, an 800-bed health system in Louisiana, was added through the Baxter sales channel and White Plains Hospital, a 300-bed facility in Westchester, New York, was added through our direct sales team. The sales pipeline remains strong, with several late-stage opportunities anticipated to close in the coming months, some of which may lead to deployments before year-end.

The Company signed a three-year contract extension with one of its largest recurring revenue customers during the period. Taking account of additional bed deployments and price increases, the Company expects annual recurring revenue from this customer to increase by over 20% year-on-year.

During the period, the Company launched the first initiative from its Artificial Intelligence ("AI") Product Strategy, a Virtual Patient Assistant "alpha" product called Ovie. Ovie delivers on the continuous aim of Oneview to provide thoughtful innovation for our customers, combining efficiencies for nurses and improved and empowered care for the patients served by our technology. The Company is developing AI-powered patient engagement products having built a solid AI foundation. In May 2025, the Company achieved ISO 42001 certification, becoming one of the first companies on the ASX and in the connected care sector to attain this certification for its Artificial Intelligence Management System.

The Company is also working on the development of a new user interface which it expects to deliver during the second half of the year.

In June 2025, the Company undertook a strategic restructuring of its operations to better align Australian and functional teams with current business priorities. The restructuring was primarily related to the widely reported challenges in the Australian private hospital sector, which have materially affected the outlook for new sales and pricing in that market. The restructuring resulted in a global headcount reduction of approximately 10%, delivering estimated annual cost savings of approximately €1.1m. Associated severance and related costs totalled approximately €167k. Concurrently, the Company is embedding AI-powered solutions across all business functions, yielding measurable performance improvements. Operational efficiency remains a key focus, and the Company will continue to evaluate its operations to support this objective.

Results and dividends

The loss for the six-month period to 30 June 2025 from continuing operations amounted to €7.9m (30 June 2024: loss of €5.5m). The higher loss during the first half of 2025 was primarily driven by unfavorable FX movements resulting in an FX loss of €1.4 million (compared to an FX gain of €0.1 million during the same period of the prior year).

Oneview Healthcare PLC

Directors' Report (continued)

The higher loss during the first half of 2025 was also impacted by higher staff costs as the Company resources the fulfilment of signings and opportunities projected by Baxter's sales pipeline. Operating expenses for the period include €1.67k in severance and related costs incurred as part of the Company's restructuring completed in June 2025.

The cost savings expected from this restructuring (estimated at €1.1m annually) will only begin to materialise from the second half of 2025.

Revenue for the period increased by 36% to €6.3m (30 June 2024: €4.7m). Recurring revenue for the period increased by 6% to €3.8m (30 June 2024: €3.6m) and will continue to grow as the Company deploys additional endpoints. Non-recurring revenue for the period was €2.5m compared to €1.1m during the same period of the prior year, reflecting the much stronger deployment activity completed during the first half of 2025 compared to the same period of the prior year.

Full time average headcount for the first 6 months of the year was 99 (30 June 2024: 93).

The Directors do not recommend payment of an interim dividend.

Directors

The current Directors are as set out on page 27. The Directors' interests held at 30 June 2025 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.

The Group incurred losses of €7.9 million for the period ended 30 June 2025. As at 30 June 2025, the Group had cash reserves of €8.2 million.

At the date of signing of the financial statements, management assessed the Group's ability to continue as a going concern and determined that it expects that its existing cash and other working capital will be sufficient to enable the Group to fund its operating expenses and capital expenditure requirements for a period of at least 12 months from the date of approval of the interim condensed financial statements. The Group has based this estimate on assumptions, such as signed and scheduled revenues, high conviction sales opportunities in its sales pipeline, expected revenue growth, expected sales of inventory on hand, a lower cost and cash outflows outlook and other external factors, that may prove to be wrong or delayed, and there is a possibility that the Group may use its capital resources sooner than it currently expects. The Group acknowledges that there is uncertainty around the conversion of some or all of its sales pipeline and revenue growth assumptions.

However, the Group has applied prudent assumptions regarding its sales and cash collection figures, and has considered alternative scenarios and plans based on flexed forecasts and cash conservation, in order to assess if the existing cash and expected operating results are sufficient to enable the Group to fund its operations for a period of at least 12 months from the date of approval of the financial statements.

Based on the Group's consideration of the above factors, the Directors have a reasonable expectation that the Group will have adequate resources to continue in operational existence for the foreseeable future based on its existing cash resources, sales forecasts, expected sales of inventory on hand and continued cost management. For these reasons, they continue to adopt the going concern basis in preparing the consolidated financial statements.

Oneview Healthcare PLC

Directors' Report *(continued)*

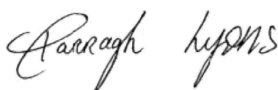
Post balance sheet events

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 2025.

On behalf of the board



James Fitter
Director



Darragh Lyons
Director

12 August 2025



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

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 2025 which comprises Condensed Consolidated Interim Statement of Comprehensive Income, Condensed Consolidated Interim Statement of Financial Position, Condensed Consolidated 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 2025 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 2024 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.

A handwritten signature of the KPMG firm, written in black ink, appearing as 'KPMG' in a stylized, cursive-like font.

Chartered Accountants
1 Stokes Place
St. Stephen’s Green
Dublin

12 August 2025

Condensed Consolidated Interim Statement of Comprehensive Income

For the six months ended 30 June 2025

(In thousands of Euros, except per share amounts)

		6 Months ended 30 June 2025 Unaudited Total €'000	6 Months ended 30 June 2024 Unaudited Total €'000
	Note		
Revenue	3	6,342	4,668
Cost of sales		(2,497)	(1,266)
Gross profit		3,845	3,402
Sales and marketing expenses	4	(2,437)	(1,908)
Product development and delivery expenses	4	(6,202)	(5,484)
General and administrative expenses	4	(1,572)	(1,627)
Operating loss		(6,366)	(5,617)
Finance charges	7	(1,509)	(2)
Finance income	7	13	151
Loss before tax		(7,862)	(5,468)
<u>Items that are or may be reclassified subsequently to profit and loss:</u>			
Income tax	6	(26)	(27)
Loss for the period		(7,888)	(5,495)
Other comprehensive income/(loss)			
Foreign currency translation differences on foreign operations (no tax impact)		532	(104)
Other comprehensive income/(loss), net of tax		532	(104)
Total comprehensive loss for the period		(7,356)	(5,599)
Loss per share			
Basic		(0.01)	(0.01)
Diluted		(0.01)	(0.01)

The notes on pages 12 to 25 are an integral part of these condensed consolidated interim financial statements.

Condensed Consolidated Interim Statement of Financial Position

As at 30 June 2025

(In thousands of Euros)

		30 June 2025	31 Dec 2024
	Note	Unaudited €'000	Audited €'000
Non-current assets			
Intangible assets	8	635	720
Property, plant and equipment	9	929	1,132
Research and development tax credit	11	456	893
		<u>2,020</u>	<u>2,745</u>
Current assets			
Inventories	10	2,559	3,147
Trade and other receivables	11	3,161	5,291
Contract assets	3	218	943
Cash and cash equivalents		8,191	13,833
Total current assets		<u>14,129</u>	<u>23,214</u>
Total assets		<u>16,149</u>	<u>25,959</u>
Equity			
Issued share capital	15	766	760
Share premium	15	147,319	147,319
Treasury reserve	15	(3)	(3)
Other undenominated capital	15	4	4
Translation reserve	15	324	(193)
Reorganisation reserve	15	(1,352)	(1,352)
Share-based payments reserve		8,526	7,853
Accumulated losses		(148,081)	(141,139)
Total equity		<u>7,503</u>	<u>13,249</u>
Non-current liabilities			
Lease liabilities	14	770	898
Deferred income	13	7	20
Trade and other payables	12	1,384	1,668
Total non-current liabilities		<u>2,161</u>	<u>2,586</u>
Current liabilities			
Trade and other payables	12	6,253	9,867
Lease liabilities	14	209	253
Current income tax liabilities		23	4
Total current liabilities		<u>6,485</u>	<u>10,124</u>
Total liabilities		<u>8,646</u>	<u>12,710</u>
Total equity and liabilities		<u>16,149</u>	<u>25,959</u>

The notes on pages 12 to 25 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 2024

(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 2024	671	134,082	(3)	4	(1,352)	7,218	172	(131,654)	9,138
Loss for the period	-	-	-	-	-	-	-	(5,495)	(5,495)
Foreign currency translation	-	-	-	-	-	-	(104)	-	(104)
Total comprehensive loss	-	-	-	-	-	-	(104)	(5,495)	(5,599)
<i>Transactions with shareholders</i>									
Share-based payment compensation to employees	-	-	-	-	-	1,655	-	-	1,655
Vesting of restricted share unit awards	6	-	-	-	-	(740)	-	734	-
Transfer to accumulated losses in respect of expired restricted share unit awards	-	-	-	-	-	(1,465)	-	1,465	-
Transfer to accumulated losses in respect of expired options	-	-	-	-	-	(44)	-	44	-
Balance at 30 June 2024 (unaudited)	677	134,082	(3)	4	(1,352)	6,624	68	(134,906)	5,194

Oneview Healthcare PLC
Condensed Consolidated Interim Statement of Changes in Equity (continued)

For the six month period ended 30 June 2025

(In thousands of Euros)

	Issued share capital €'000	Share premium €'000	Treasury reserve €'000	Other un-denominated capital €'000	Reorganisation reserve €'000	Share- based payment €'000	Translation reserve €'000	Accumulated losses €'000	Total equity €'000
Balance at 1 January 2024	671	134,082	(3)	4	(1,352)	7,218	172	(131,654)	9,138
Loss for the year	-	-	-	-	-	-	-	(10,836)	(10,836)
Foreign currency translation	-	-	-	-	-	-	(365)	37	(328)
Total comprehensive loss	-	-	-	-	-	-	(365)	(10,799)	(11,164)
<i>Transactions with shareholders</i>									
Issue of ordinary shares	79	13,237	-	-	-	-	-	-	13,316
Vesting of restricted share unit awards	10	-	-	-	-	(1,324)	-	1,314	-
Share-based payment compensation to employees	-	-	-	-	-	1,657	-	-	1,657
Share-based payment compensation to non-employees	-	-	-	-	-	302	-	-	302
Balance at 31 December 2024 (audited)	760	147,319	(3)	4	(1,352)	7,853	(193)	(141,139)	13,249
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)
<i>Transactions with shareholders</i>									
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

The notes on pages 12 to 25 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 2025

(In thousands of Euros)

		6 months ended	
		30 June 2025	30 June 2024
		Unaudited	Unaudited
	Note	€'000	€'000
Cash flows used in operating activities			
Receipts from customers		6,365	4,207
Payments to suppliers and staff		(11,628)	(10,306)
Finance costs paid		-	(37)
Income tax paid		(1)	(38)
Research and development tax credit received		444	952
Net cash used in operating activities	17	(4,820)	(5,222)
Cash flows used in investing activities			
Purchase of property, plant and equipment	9	(14)	(26)
Purchase of intangible assets	8	(11)	(316)
Net cash used in investing activities		(25)	(342)
Cash flows used in financing activities			
Repayment of lease liabilities		(233)	(83)
Net cash flows used in financing activities		(233)	(83)
Net decrease in cash held		(5,078)	(5,647)
Foreign exchange impact on cash and cash equivalents		(564)	72
Cash and cash equivalents at beginning of financial period		13,833	11,549
Cash and cash equivalents at end of financial period		8,191	5,974

The notes on pages 12 to 25 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

Onewiew 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 2025 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 2025 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 2024. 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 2024. 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 2024.

These condensed consolidated interim financial statements were authorised for issue by the Company's Board of Directors on 12 August 2025.

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 Onewiew Healthcare PLC in March 2016 and various equity raisings since then.

The Group incurred losses of €7.9 million for the period ended 30 June 2025. As at 30 June 2025, the Group had cash reserves of €8.2 million.

Notes *(continued)*

2. Accounting Policies *(continued)*

At the date of signing of the financial statements, management assessed the Group's ability to continue as a going concern and determined that it expects that its existing cash and other working capital will be sufficient to enable the Group to fund its operating expenses and capital expenditure requirements for a period of at least 12 months from the date of approval of the interim condensed financial statements. The Group has based this estimate on assumptions, such as signed and scheduled revenues, high conviction sales opportunities in its sales pipeline, expected revenue growth, expected sales of inventory on hand and a lower cost and cash outflows outlook, that may prove to be wrong or delayed, and there is a possibility that the Group may use its capital resources sooner than it currently expects. The Group acknowledges that there is uncertainty around the conversion of some or all of its sales pipeline and revenue growth assumptions.

However, the Group has applied prudent assumptions regarding its sales and cash collection figures, and has considered alternative scenarios and plans based on flexed forecasts and cash conservation, in order to assess if the existing cash and expected operating results are sufficient to enable the Group to fund its operations for a period of at least 12 months from the date of approval of the financial statements.

Based on the Group's consideration of the above factors, the Directors have a reasonable expectation that the Group will have adequate resources to continue in operational existence for the foreseeable future based on its existing cash resources, sales forecasts, expected sales of inventory on hand and continued cost management. For these reasons, they continue to adopt the going concern basis in preparing the consolidated 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 2024, 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 2025:

- Lack of Exchangeability – Amendments to IAS 21

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 2025 and have not been adopted early in preparing these interim financial information as at 30 June 2025. These include:

- Classification and Measurement of Financial Instruments – Amendments to IFRS 9 and IFRS 7 (effective from 1 January 2026)
- Contracts Referencing Nature-dependent Electricity – Amendments to IFRS 9 and IFRS 7 (effective from 1 January 2026)
- Annual Improvements to IFRS Accounting Standards – Volume 11 (effective from 1 January 2026)
- 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 deferred indefinitely)

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 2025 €'000	30 June 2024 €'000
Revenue by Type:		
Contracted subscription Revenue		
Software usage and content	2,509	2,337
Support income	1,233	1,170
Licence fee	62	66
	<hr/> 3,804	<hr/> 3,573
	<hr/>	<hr/>
Hardware, services and other income		
Hardware	1,938	529
Services income	600	566
	<hr/> 2,538	<hr/> 1,095
	<hr/> 6,342	<hr/> 4,668
	<hr/>	<hr/>
Revenue by geographic region:		
Ireland	11	574
United States	5,003	2,392
Australia/New Zealand	1,096	1,478
Asia	232	200
Middle East	-	24
	<hr/> 6,342	<hr/> 4,668
	<hr/>	<hr/>

Notes (continued)

3. Segment information (continued)

Major customers

Revenues from customers A, B and C represented 26% (June 2024: 19%), 16% (June 2024: 14%) and 11% (June 2024: 12%) respectively, of the Group's total revenue in the six month period.

Receivables, contract assets and contract liabilities from contracts with clients:	30 June 2025 €'000	31 December 2024 €'000
Receivables which are included in 'trade and other receivables'	1,471	3,305
Contract assets	218	943
Deferred Income	(2,880)	(5,018)

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 2025 €'000	Year to 31 December 2024 €'000
Balance at start of period	943	431
Transfers from contract assets recognised at the beginning of the period to receivables	(88)	(102)
(Decrease)/Increase as a result of changes in the measure of progress	(649)	526
Increase as a result of additions in the period	12	88
Balance at end of period	218	943

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 2025 €'000	Year to 31 December 2024 €'000
Balance at start of period	5,018	4,862
Transfers from deferred income at the beginning of the period to profit or loss	(3,748)	(4,850)
Increase as a result of additions in the period	1,610	5,006
Balance at end of period	2,880	5,018

Notes (continued)

4. Expenses by nature

		30 June 2025	30 June 2024
	Note	€'000	€'000
Employee benefit expenses	5	7,395	6,386
Consultants and contractors' costs		463	396
Depreciation	9	164	179
Amortisation – Development costs	8	86	62
Amortisation – Software	8	9	11
Insurance premiums		293	365
Professional & legal fees		215	194
Travel		364	236
Marketing		106	173
Other administrative costs		1,116	1,017
		<hr/> 10,211	<hr/> 9,019
		<hr/> <hr/>	<hr/> <hr/>
		30 June 2025	30 June 2024
		€'000	€'000
Disclosed as:			
Sales and marketing expenses		2,437	1,908
Product development and delivery expenses		6,202	5,484
General and administrative expenses		1,572	1,627
		<hr/> 10,211	<hr/> 9,019
		<hr/> <hr/>	<hr/> <hr/>

5. Employee benefits expense

	30 June 2025	30 June 2024
	€'000	€'000
Employee benefits expense (inclusive of Directors' salaries) comprises:		
Wages and salaries	4,929	4,071
Social welfare costs	536	484
Superannuation costs	143	176
Share based payments	1,610	1,655
Termination Costs	177	-
	<hr/> 7,395	<hr/> 6,386
	<hr/> <hr/>	<hr/> <hr/>

The average number of permanent full-time persons (including executive Directors) employed by the Group for the first six months of the year was 99 (June 2024: 93).

	30 June 2025	30 June 2024
	Number	Number
Sales and marketing	11	13
Product development and delivery	73	71
General and administrative	15	9
	<hr/> 99	<hr/> 93

The group had 89 permanent full-time persons at 30 June 2025.

Notes (continued)

6. Income tax

The components of the current tax charge are as follows:

	30 June 2025 €'000	30 June 2024 €'000
Current tax charge		
Foreign tax for the period	26	27
	<hr/>	<hr/>
Total tax charge in income statement	26	27
	<hr/>	<hr/>

The Group has an unrecognised deferred tax asset carried forward of €16.3m (31 December 2024: €16.1m). 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)

	30 June 2025 €'000	30 June 2024 €'000
Finance income		
Interest income	13	41
Foreign exchange gain	-	110
	<hr/>	<hr/>
Finance income	13	151
	<hr/>	<hr/>
Finance charges		
Bank charges	12	10
Interest charge on lease liabilities	61	67
Interest charge	-	(75)
Foreign exchange loss	1,436	-
	<hr/>	<hr/>
Finance charges	1,509	2
	<hr/>	<hr/>

Approximately €872k of the foreign exchange loss for the period ended 30 June 2025 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 2025	282	5,961	6,243
Additions	-	11	11
FX adjustment	(2)	1	(1)
At 30 June 2025	280	5,973	6,253
Amortisation			
At 1 January 2025	239	5,284	5,523
Amortisation	9	86	95
At 30 June 2025	248	5,370	5,618
Carrying amount			
At 30 June 2025	32	603	635
At 31 December 2024	43	677	720

Notes (continued)

9. Property, plant and equipment

	Fixtures, fittings and equipment €'000	Land and Buildings* €'000	Total €'000
Cost			
At 1 January 2025	1,730	2,798	4,528
Additions	14	-	14
Foreign currency translation differences	(8)	(45)	(53)
At 30 June 2025	1,736	2,753	4,489
Depreciation			
At 1 January 2025	1,555	1,841	3,396
Charge for period	39	125	164
At 30 June 2025	1,594	1,966	3,560
Net book value			
At 30 June 2025	142	787	929
As at 31 December 2024	175	957	1,132

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

10. Inventories

	30 June 2025 €'000	31 Dec 2024 €'000
Finished goods	2,559	3,147
	2,559	3,147

Notes (continued)

11. Trade receivables and other receivables

	30 June 2025 €'000	31 Dec 2024 €'000
<i>Amounts falling due within one year:</i>		
Trade receivables	1,471	3,305
Prepaid expenses and other current assets	1,150	1,542
Research and development tax credit receivable	539	444
VAT Recoverable	1	-
	<hr/> 3,161 <hr/>	<hr/> 5,291 <hr/>

	30 June 2025 €'000	31 Dec 2024 €'000
<i>Amounts falling due after one year:</i>		
Research and development tax credit receivable	456	893
	<hr/>	<hr/>

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 2025 €'000	31 Dec 2024 €'000
US Dollar	1,088	3,036
Australian Dollar	145	93
Euro	4	163
Thai Baht	234	13
	<hr/> 1,471 <hr/>	<hr/> 3,305 <hr/>

Notes (continued)

12. Trade and other payables

<i>Amounts falling due within one year</i>	30 June 2025 €'000	31 Dec 2024 €'000
Trade payables	707	1,319
Payroll related taxes	536	685
Superannuation	42	69
Other payables and accruals	1,820	2,424
Deferred income	2,873	4,998
R&D tax credit – deferred grant income	180	244
VAT payable	95	128
	<hr/> 6,253 <hr/>	<hr/> 9,867 <hr/>
 <i>Amounts falling due after more than one year</i>	 30 June 2025 €'000	 31 Dec 2024 €'000
Payroll related taxes	1,263	1,486
Other payables and accruals	121	182
	<hr/> 1,384 <hr/>	<hr/> 1,668 <hr/>

Included within current and non-current payroll related taxes due at 30 June 2025 is €1,709k (31 December 2024: €1,932k), 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 €248'k 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 €1,263k 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 2025 €'000	31 Dec 2024 €'000
Deferred income	7	20
	<hr/> 7 <hr/>	<hr/> 20 <hr/>

14. Lease Liabilities

	30 June 2025 €'000	31 Dec 2024 €'000
Current	209	253
Non-current	770	898
	<hr/> 979 <hr/>	<hr/> 1,151 <hr/>

Notes (continued)

15. Share capital and other reserves

	30 June 2025	31 Dec 2024
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 2024	671,482,227	€0.001	671,482	134,082,384	134,753,866
Share issue – 4 Mar 2024	1,422,000	€0.001	1,422	-	1,422
Share issue – 13 Mar 2024	1,308,334	€0.001	1,308	-	1,308
Share issue – 22 Apr 2024	2,154,830	€0.001	2,155	-	2,155
Share issue – 15 May 2024	695,998	€0.001	696	-	696
Share issue – 2 Jul 2024	127,863	€0.001	128	-	128
Share issue – 4 Sept 2024	345,336	€0.001	345	-	345
Share issue – 20 Sept 2024	625,001	€0.001	625	-	625
Share issue – 25 Sept 2024	683,333	€0.001	683	-	683
Share issue – 21 Nov 2024	68,965,518	€0.001	68,967	11,501,107	11,570,074
Share issue – 3 Dec 2024	2,264,166	€0.001	2,264	-	2,264
Share issue – 13 Dec 2024	10,420,194	€0.001	10,420	1,735,422	1,745,842
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
Balance – 30 June 2025	765,927,982	€0.001	765,929	147,318,913	148,084,842

5,433,182 ordinary shares were issued during the period, in respect of 5,433,182 restricted share unit awards which vested during the period and were issued at a price of €0.001 per share.

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.

Notes *(continued)*

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

Treasury reserve

The reserve for the Company's shares comprises the cost of the Company's shares held by the Group. At 30 June 2025, the Group held 2,585,560 (31 December 2024: 2,585,560) of the Company's shares.

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, Onewiew Healthcare PLC ("OHP") was incorporated for the purpose of implementing a holding company structure. This resulted in a group reorganisation with OHP becoming the new parent company of Onewiew 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 on the date of the reorganisation.

16. Share-based payments

At 30 June 2025, 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 2025	1,091,150
Lapsed	-
Balance 30 June 2025	1,091,150

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 Onewiew 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.

Notes (continued)

16. Share-based payments (continued)

As at 30 June 2025, 40,457,099 RSUs were outstanding.

	Number of units
Balance 1 January 2025	30,917,379
Granted	16,001,524
Vested	(5,433,182)
Lapsed	(1,028,622)
Balance 30 June 2025	40,457,099

17. Cash flow reconciliation for the period

	30 June 2025 €'000	30 June 2024 €'000
Reconciliation of net cash used in operating activities with loss for the period after income tax		
Loss for the period after income tax	(7,888)	(5,495)
<i>Non-cash items</i>		
Depreciation	164	178
Amortisation	95	73
Share-based payment expense	1,610	1,655
Taxation	26	26
Net finance costs (excluding foreign exchange (gain)/loss)	61	(38)
R&D credit recognised, net of refunds	(168)	(431)
Foreign exchange loss/(gain)	1,436	(110)
Changes in assets and liabilities		
Decrease/(increase) in inventories	588	(671)
Decrease in trade and other receivables	2,225	2,147
Decrease/(increase) in contract assets	726	(203)
Decrease in deferred income	(3,191)	(2,146)
Decrease in trade and other payables	(947)	(1,084)
Cash used in operating activities	(5,263)	(6,099)
Finance costs paid	-	(37)
Taxation paid	(1)	(38)
Research and development tax credit received	444	952
Net cash used in operating activities	(4,820)	(5,222)

Notes *(continued)*

18. Related party transactions

The Company considers Directors, officers and group undertakings as defined in the 2024 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 27. The Directors held the following interests at 30 June 2025:

Name	Name of Company	Interests at 30 June 2025 Number of Instruments*	Interests at 31 December 2024 Number of Instruments*	Interests at 30 June 2024 Number of Instruments*
Joe Rooney	Oneview Healthcare PLC			
	Ordinary shares €0.001	4,070,418**	3,849,126**	3,849,126**
	Restricted Stock Units	234,375	705,208	470,833
Nashina Asaria	Oneview Healthcare PLC			
	Ordinary shares €0.001	684,234	577,984	577,984
	Restricted Stock Units	156,250	364,583	208,333
Mark Cullen	Oneview Healthcare PLC			
	Ordinary shares €0.001	11,743,536**	11,587,286**	11,587,286**
	Restricted Stock Units	1,103,940	1,416,440	1,182,065
James Fitter	Oneview Healthcare PLC			
	Ordinary shares €0.001	16,533,090	14,933,090	14,933,090
	Restricted Stock Units	13,000,000	14,600,000	12,000,000
Barbara Nelson	Oneview Healthcare PLC			
	Ordinary shares €0.001	354,525	248,275	-
	Restricted Stock Units	1,182,065	1,390,398	1,077,898
Daragh Lyons	Oneview Healthcare PLC			
	Ordinary shares €0.001	938,604**	788,604**	-
	Restricted Stock Units	3,750,000	3,900,000	-
Niall O'Neill	Oneview Healthcare PLC			
	Ordinary shares €0.001	971,004	905,204	1,125,037
	Restricted Stock Units	1,913,214	280,000	1,150,000
John Paul Howe	Oneview Healthcare PLC			
	Ordinary shares €0.001	489,536	641,943	556,110
	Restricted Stock Units	1,863,214	180,000	950,000

* 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. Joe Rooney and Nashina Asaria retired by rotation and were re-elected at the Company's Annual General Meeting on 30th October 2024.

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 2025.

Interim Report 2025

Directors' Declaration

In the opinion of the Directors:

- (a) The financial statements and notes set out on pages 7 to 25:
 - 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 2025 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
Director



Darragh Lyons
Director

12 August 2025

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)	
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	<u>Ireland</u> A&L Goodbody 3 Dublin Landings N Wall Quay International Financial Services Centre Dublin1, D01C4E0 Ireland	<u>Australia</u> Clayton Utz Level 15 1 Bligh Street Sydney, NSW, 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	