



Unifying the care experience.

Appendix 4E
Preliminary Final Report
Oneview Healthcare PLC
ABN 610 611 768

1. Company Details

Name of Entity

Oneview Healthcare PLC

ABN or equivalent company reference	Financial year ended (current period)	Financial year ended (previous period)
610 611 768	31 December 2025	31 December 2024

2. Results for announcement to the market

	Up/down	% change	31 December 2025 €'000	31 December 2024 €'000
Recurring revenue from ordinary activities	Up	7%	7,651	7,176
Total revenue from ordinary activities	Up	21%	12,001	9,895
(Loss) from ordinary activities after tax attributable to members (including significant items)	Up	16%	(12,588)	(10,836)
(Loss) from ordinary activities after tax attributable to members (excluding significant items*)	Down	8%	(8,760)	(9,482)

* Significant items incurred include FX and non-cash share based payments.

3. Net Tangible Assets Per Security

	31 December 2025 €	31 December 2024 €
Net Tangible Assets Per Security	0.004	0.016

Net tangible assets are defined as the net assets of Oneview Healthcare PLC less intangible assets. A small proportion of the Company's assets are intangible in nature. These assets are excluded from the calculation of net tangible assets per security shown above.

4. Commentary on Results

The principal activity of the Group is the development and sale of software for the healthcare sector and the provision of related consultancy services.

The directors report that revenue for the year from continuing operations amounted to €12,001'k (2024: €9,895'k), a year-on-year increase of 21%. Recurring revenue for the year amounted to €7,651'k (2024: €7,176'k), an increase of 7% compared to 2024 and continues to grow as the company deploys across its customer base.

As at 31 December 2025, the Oneview solution was live in 14,880 endpoints, a net increase of 1,469 endpoints over the 13,411 live endpoints at 31 December 2024.

5. Dividends

The Company has not declared, and does not propose to pay, any dividends for the year ended 31 December 2025 (31 December 2024: Nil). There are no dividend or dividend reinvestment plans in operation.

6. Details of entities over which control has been gained or lost during the period

There are no entities over which control has been gained or lost in the period.

7. Associates and joint venture entities

There are no associate or joint venture entities.

8. Audit status

This Appendix 4E and the included financial information are based on financial statements which have not been audited but are in the process of being audited.

9. Foreign entity accounting standards

The Financial Statements contained within the Preliminary Final Report are measured and recognised in accordance with International Financial Reporting Standards, as adopted by the European Union.

10. Financial Report

The following financial report included in this Appendix 4E does not include all notes of the type normally included within the annual financial report and therefore cannot be expected to provide as full an understanding of the financial performance, financial position and operating, financial and investing activities of the consolidated entity as the full annual financial report. This financial report should be read in conjunction with any public announcements made by Oneview Healthcare PLC in accordance with the continuous disclosure obligations of the ASX Listing Rules.

The accounting policies are the same as those applied in the most recent interim financial report and the previous annual report.

Consolidated Statement of Total Comprehensive Income

for the year ended 31 December 2025

	Note	2025 Unaudited €'000	2024 Audited €'000
Revenue - continuing operations	2	12,001	9,895
Cost of sales		(4,327)	(3,224)
Gross profit		7,674	6,671
Other income		37	-
Sales and marketing expenses		(3,973)	(4,034)
Product development and delivery expenses		(11,466)	(10,513)
General and administrative expenses		(3,289)	(3,482)
Operating loss		(11,017)	(11,358)
Finance charges		(1,546)	(150)
Finance income		28	737
Loss before tax		(12,535)	(10,771)
Income tax		(53)	(65)
Loss for the year		(12,588)	(10,836)
Attributable to ordinary shareholders		(12,588)	(10,836)
<i>Loss per share</i>			
Basic	3	(0.02)	(0.02)
Diluted	3	(0.02)	(0.02)
Other comprehensive gain/(loss)			
<i>Items that will or may be reclassified to profit or loss:</i>			
Foreign currency translation differences on foreign operations (no tax impact)		564	(328)
Other comprehensive profit(loss), net of tax		564	(328)
Total comprehensive loss for the year		(12,024)	(11,164)

The total comprehensive loss for the year is entirely attributable to equity holders of the Group.

Consolidated Statement of Financial Position

as at 31 December 2025

	Note	2025 Unaudited €'000	2024 Audited €'000
Non-current assets			
Intangible assets	4	666	720
Property, plant and equipment	5	1,062	1,132
Research and development tax credit	6	1,014	893
Total non-current assets		2,742	2,745
Current assets			
Inventories		2,864	3,147
Trade and other receivables	6	4,671	5,291
Contract assets		604	943
Current income tax receivable		-	-
Cash and cash equivalents		4,602	13,833
Total current assets		12,741	23,214
Total assets		15,483	25,959
Equity			
Issued share capital	9	767	760
Share premium	9	147,319	147,319
Treasury reserve		-	(3)
Other undenominated capital		4	4
Translation reserve		356	(193)
Reorganisation reserve		(1,352)	(1,352)
Share based payments reserve		2,505	7,853
Retained earnings		(145,955)	(141,139)
Total equity		3,644	13,249
Non-current liabilities			
Trade and other payables	8	1,148	1,668
Lease liabilities		880	898
Deferred income		-	20
Total non-current liabilities		2,028	2,586
Current liabilities			
Trade and other payables	7	9,556	9,867
Lease liabilities		229	253
Current income tax liabilities		26	4
Total current liabilities		9,811	10,124
Total liabilities		11,839	12,710
Total equity and liabilities		15,483	25,959

Consolidated Statement of Cash Flows

for the year ended 31 December 2025

	Note	2025 Unaudited €'000	2024 Audited €'000
Cash flows from operating activities			
Receipts from customers		12,592	9,471
Payments to employees and suppliers		(21,421)	(19,637)
Finance charges paid		(25)	(208)
Interest received		28	-
Research and development tax credit received		444	-
Government grant received		37	-
Income tax paid		(22)	(91)
Net cash used in operating activities	10	(8,367)	(10,465)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(58)	(55)
Acquisition of intangible assets	4	(59)	(405)
Net cash used in investing activities		(117)	(460)
Cash flows from financing activities			
Proceeds from issue of shares		-	13,316
Repayment of lease liabilities		(296)	(179)
Net cash (used in)/provided by financing activities		(296)	13,137
Net increase/(decrease) in cash held		(8,780)	2,212
Foreign exchange impact on cash and cash equivalents		(451)	72
Cash and cash equivalents at beginning of financial year		13,833	11,549
Cash and cash equivalents at end of financial year		4,602	13,833

Consolidated Statement of Changes in Equity

as at 31 December 2024

	Share capital	Share premium	Treasury reserve	Other undenominated capital	Reorganisation reserve	Share based payments reserve	Translation reserve	Retained earnings	Total equity
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
As 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)
Transactions with shareholders									
Issue of ordinary shares	79	13,237	-	-	-	-	-	-	13,316
Share based compensation to employees	-	-	-	-	-	1,657	-	-	1,657
Share based compensation to non-employees	-	-	-	-	-	302	-	-	302
Vesting of restricted share unit awards	10	-	-	-	-	(1,324)	-	1,314	-
As at 31 December 2024	760	147,319	(3)	4	(1,352)	7,853	(193)	(141,139)	13,249

Consolidated Statement of Changes in Equity (continued)

as at 31 December 2025

	Share capital	Share premium	Treasury reserve	Other undenominated capital	Reorganisation reserve	Share based payments reserve	Translation reserve	Retained earnings	Total equity
	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000	€'000
As 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									
Issue of ordinary shares	-	-	-	-	-	-	-	-	-
Exercise of options	0	-	-	-	-	-	-	-	0
Share cancellation	(2)	-	2	-	-	-	-	-	-
Transfer to accumulated losses in respect of expired restricted share unit awards	-	-	1	-	-	(6,182)	-	6,181	-
Share based compensation to employees	-	-	-	-	-	2,082	-	-	2,082
Share based compensation to non-employees	-	-	-	-	-	337	-	-	337
Vesting of restricted share unit awards	9	-	-	-	-	(1,585)	-	1,576	-
As at 31 December 2025	767	147,319	-	4	(1,352)	2,505	356	(145,955)	3,644

Notes to the Preliminary Final Report

for the year ended 31 December 2025

1. Statement of Significant Accounting Policies

Statement of compliance

The financial report included in this preliminary final report is not a full set of statutory financial statements and does not include all the information required for a complete set of financial statements, prepared in accordance with International Financial Reporting Standards as adopted by the European Union ("IFRS"). However, selected explanatory notes are included to explain events and transactions that are significant to understanding the changes in the Group's financial position and performance during 2025. This financial report should be read in conjunction with the statutory consolidated financial statements of the Group, which are prepared in accordance with IFRS, as at and for the year ended 31 December 2025 and also in conjunction with any public announcements made by Oneview Healthcare PLC during the year.

Going Concern

The Group adopts the going concern basis of accounting in preparing the Group's annual consolidated financial statements. The going concern basis of accounting has been adopted in preparing this financial report.

Revenue grew by 21% in 2025. With four new customers added in 2025, continued expansions within the existing customer base and the recent addition of Oneview to the Group Purchasing Organization of a Top 10 US health system (in January 2026), management remains confident in a strong revenue growth trajectory over the coming years. The Company has made substantial investments in its platform and in developing new products over recent years, including the digital whiteboard, the digital door sign and MyStay Mobile. Looking ahead, management is committed to exercising prudent control over operating expenditure and identifying further efficiencies across its operations. Delivering on management's revenue growth ambitions while applying this cost discipline is expected to position the Company towards achieving cash flow breakeven. In the meantime, management recognises that additional capital will be required to fund the ongoing development, growth, and commercial objectives, and to support the Group's ability to continue as a going concern. The timing and amount of such funding will depend on market conditions and investor sentiment, the execution of revenue opportunities, the scale of further innovation investment, and continued careful management of operating expenses.

The Directors have a reasonable expectation that they will be able to raise sufficient funds in the equity markets to provide adequate levels of working capital to fund the Group's strategic goals. After making inquiries, including the review of cashflow projections, and considering the uncertainties described above, the Directors have a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. For these reasons, the going concern basis of accounting has been adopted in preparing this financial report that is included in the preliminary final report. No adjustments have been made relating to the recoverability and classification of recorded asset amounts and classification of liabilities that might be necessary should the Group not have the ability to continue as a going concern. If for any reason the Group is unable to continue as a going concern, it would impact on the Group's ability to realise assets at their recognised values and to extinguish liabilities in the normal course of business at the amounts stated in the consolidated financial statements.

Use of estimates and judgments

The preparation of financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected. In preparing this financial report, the significant judgments made by management in applying the Group's accounting policies and the key sources of estimation and uncertainty were the same as those that apply to the consolidated financial statements for the year ended 31 December 2024.

2. Revenue

Revenue by type

	2025 Unaudited €'000	2024 Audited €'000
Recurring revenue:		
Software usage and content	5,246	4,615
Support income	2,315	2,391
Licence fee	90	170
	7,651	7,176
Non-recurring revenue:		
Hardware	2,845	1,558
Services income	1,505	1,161
	4,350	2,719
Total revenue	12,001	9,895

	2025 Unaudited €'000	2024 Audited €'000
Revenue attributable to geographic region:		
Ireland (country of domicile)	704	547
United States	8,814	6,243
Australia	2,040	2,638
Asia	443	430
Middle East	-	37
Total revenue	12,001	9,895

Notes to the Preliminary Final Report for the year ended 31 December 2024 (continued)

3. Earnings per share

	2025 Unaudited €'000	2024 Audited €'000
Basic earnings per share		
Loss attributable to ordinary shareholders	(12,588)	(10,836)
Weighted average number of ordinary shares outstanding (i)	765,103	684,418
Basic loss per share	(0.02)	(0.02)

	2025 No. ('000)	2024 No. ('000)
(i) Weighted-average number of ordinary shares (basic)		
Issued ordinary shares at 1 January	760,495	671,482
Effect of shares issued	4,608	12,936
Weighted average number of ordinary shares at 31 December	765,103	684,418

Basic loss per share is calculated by dividing the loss for the year after taxation attributable to ordinary shareholders by the weighted average number of ordinary shares in issue during the year.

	2025 Unaudited €'000	2024 Audited €'000
Diluted earnings per share		
Loss attributable to ordinary shareholders	(12,588)	(10,836)
Weighted average number of ordinary shares outstanding (i)	765,103	684,418
Diluted loss per share	(0.02)	(0.02)

	2025 No. ('000)	2024 No. ('000)
(ii) Weighted-average number of ordinary shares (diluted)		
Issued ordinary shares at 1 January	760,495	671,482
Effect of shares issued	4,608	12,936
Weighted average number of ordinary shares at 31 December	765,103	684,418

The calculation of diluted earnings per share has been based on the loss attributable to ordinary shareholders and weighted average number of ordinary shares outstanding after adjustments for the effects of all dilutive ordinary shares. Potential ordinary shares are treated as dilutive when, and only when, their conversion to ordinary shares would decrease EPS or increase the loss per share from continuing operations. As the Group is loss making there is no difference between the basic and diluted earnings per share. The number of ordinary shares, including potentially dilutive shares at 31 December 2025 is 809,856,555 (2024: 792,503,329). The weighted average number of ordinary shares, including potentially dilutive shares, is 807,729,148 (2024: 716,426,845).

4. Intangible assets

	Software €'000	Development costs €'000	Total €'000
Cost			
At 1 January 2024	239	5,599	5,838
Additions	43	362	405
At 31 December 2024	282	5,961	6,243
At 1 January 2025	282	5,961	6,243
Additions	72	56	128
At 31 December 2025	354	6,017	6,371
Accumulated amortisation and impairment losses			
At 1 January 2024	221	5,125	5,346
Amortisation	18	159	177
At 31 December 2024	239	5,284	5,523
At 1 January 2025	239	5,284	5,523
Amortisation	17	165	182
At 31 December 2025	256	5,449	5,705
Carrying amount			
At 1 January 2024	18	474	492
At 31 December 2024	43	677	720
At 31 December 2025	98	568	666

Notes to the Preliminary Final Report for the year ended 31 December 2024 (continued)

5. Property, plant and equipment

	Fixtures, fittings and equipment €'000	Land and Buildings * €'000	Total €'000
Cost			
At 1 January 2024	1,667	2,395	4,062
Additions during the year	55	394	449
Foreign exchange translation differences	8	9	17
At 31 December 2024	1,730	2,798	4,528
At 1 January 2025	1,730	2,798	4,528
Additions during the year	58	255	313
Foreign exchange translation differences	(8)	(39)	(47)
At 31 December 2025	1,780	3,014	4,794
Depreciation			
At 1 January 2024	1,454	1,571	3,025
Charge for the year	100	266	366
Foreign exchange translation differences	1	4	5
At 31 December 2024	1,555	1,841	3,396
At 1 January 2025	1,555	1,841	3,396
Charge for the year	78	255	333
Foreign exchange translation differences	-	3	3
At 31 December 2025	1,633	2,099	3,732
Net book value			
At 1 January 2024	213	824	1,037
At 31 December 2024	175	957	1,132
At 31 December 2025	147	915	1,062

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

6. Trade and other receivables

	2025 Unaudited €'000	2024 Audited €'000
<i>Amounts falling due within one year:</i>		
Trade receivables	3,398	3,305
Prepaid expenses and other current assets	678	1,542
Research and development tax credit	594	444
Sales tax recoverable	1	-
	4,671	5,291
<i>Amounts falling due after more than one year:</i>		
Research and development tax credit	1,014	893
	5,685	6,184

7. Trade and other payables (current)

	2025 Unaudited €'000	2024 Audited €'000
<i>Amounts falling due within one year:</i>		
Trade payables	1,236	1,319
Payroll related taxes	415	685
Superannuation / retirement benefit	59	69
Other payables and accruals	2,023	2,424
VAT payable	90	128
Deferred income	5,436	4,998
R&D tax credit – deferred grant income	297	244
	9,556	9,867

Notes to the Preliminary Final Report for the year ended 31 December 2024 (continued)

8. Trade and other payables (non-current)

	2025 Unaudited	2024 Audited
	€'000	€'000
Payroll related taxes	1,040	1,486
Other payables and accruals	108	182
	1,148	1,668

Included within payroll related taxes due at 31 December 2025 is €1,449'k (2024: €1,932'k) relating to the Irish Revenue Commissioners Debt Warehousing scheme for the period May 2020 to December 2021. An initial 10% "down payment" of €247'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. €409'k (2024: €445'k) of the outstanding balance is due within 1 year and presented as a current liability, with the balance of €1,040'k (2024: €1,486'k) due after more than 1 year and presented as a non-current liability.

9. Share capital

Authorised Share Capital	2025 Unaudited	2024 Audited
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 Shares Capital	1,000,000	1,000,000
Authorised "B" Ordinary Shares Capital	4,200	4,200
Authorised Share Capital	1,004,200	1,004,200

9. Share capital (continued)

Issued share capital	No of Ordinary Shares	Par value of units	Share capital	Share premium	Total
Balance at 1 January 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 at 31 December 2024	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 Jun 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 at 31 December 2025	767,229,891	€ 0.001	767,230	147,318,913	148,086,143

8,760,831 ordinary shares (2024: 9,626,861) were issued during the year, in respect of restricted share unit awards which vested during the year and were issued at a price of €0.001 per share. 50,000 ordinary shares (2024: Nil) were issued during the year, in respect of employee share options and were issued at a price of €0.001 per share.

During 2025, 2,075,740 ordinary shares were cancelled. These shares had been issued on 16 March 2016 and held by Goodbody Trustees Ltd as restricted stock units on behalf of certain Directors at that time. The vesting of these restricted stock units were subject to the continued employment of the beneficiaries and certain performance conditions which were not achieved.

Notes to the Preliminary Final Report for the year ended 31 December 2024 (continued)

10. Reconciliation of net cash used in operating activities

	2025 Unaudited €'000	2024 Audited €'000
Loss for the year	(12,588)	(10,836)
Non-cash items		
Depreciation	333	371
Loss on disposal of property, plant and equipment	-	-
Amortisation of software and development costs	182	177
R&D credit, net	(662)	692
Taxation	53	64
Net finance costs	109	19
Share based payment expense	2,419	1,959
Foreign exchange loss/(gain)	1,409	(605)
Changes in assets and liabilities		
Decrease/(increase) in inventories	283	(906)
Decrease/(increase) in trade and other receivables	770	(600)
Decrease/(increase) in contract assets	339	(512)
Increase/(decrease) in deferred income	418	156
Increase/(decrease) in trade and other payables	(1,894)	(334)
Cash used in operating activities	(8,829)	(10,355)
Finance charges paid	(25)	(151)
Interest received	28	132
Research and development tax credit received	444	-
Government grant received	37	-
Income tax paid	(22)	(91)
Net cash used in operating activities	(8,367)	(10,465)

James Fitter
Chief Executive Officer

Date: 12 February 2026

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