

FINEOS CORPORATION HOLDINGS PLC
APPENDIX 4D
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

1. COMPANY DETAILS

Name of Entity

FINEOS Corporation Holdings plc

ABN or equivalent reference

633 278 430

Financial period ended
(reporting period)

30 June 2026

Financial period ended
(previous corresponding
period)

30 June 2025

2. RESULTS FOR ANNOUNCEMENT TO THE MARKET (NOTE: ALL AMOUNTS IN EURO)

	Up/(down)	% change	Six-month period to 30 June 2026 €	Six-month period to 30 June 2025 €
Revenue from ordinary activities	5,325,167	7.9%	72,483,774	67,158,607
Profit/(loss) from ordinary activities after tax attributable to members	3,196,546	254.6%	1,941,178	(1,255,368)
Total comprehensive income/(loss) for the period attributable to members	15,671,796	139.9%	4,470,737	(11,201,059)

3. DIVIDEND

The Company has not declared, and does not propose to pay, any dividends for the period ended 30 June 2026 (30 June 2025: Nil). There are no dividend or dividend reinvestment plans in operation.

4. NET TANGIBLE ASSETS PER SECURITY

	30 June 2026 €	30 June 2025 €
Net tangible assets per security	0.06	0.04

Net tangible assets are defined as the net assets of FINEOS Corporation Holdings plc less intangible assets.

5. 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 during the period.

6. ASSOCIATES AND JOINT VENTURE ENTITIES

There are no associate or joint venture entities.

FINEOS CORPORATION HOLDINGS PLC
APPENDIX 4D
FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2026

7. ATTACHMENTS AND FOREIGN ENTITY ACCOUNTING STANDARDS

This Appendix 4D should be read in conjunction with the Condensed Interim Financial Report of FINEOS Corporation Holdings plc for the six-month period ended 30 June 2026, attached to this report.

Additional Appendix 4D disclosure requirements (including explanations of the figures reported above) can be found in the Condensed Interim Financial Report for the six months ended 30 June 2026 which contains the Directors' Report and the condensed consolidated interim financial statements and accompanying notes for the six months ended 30 June 2026.

On behalf of the Board



Michael Kelly
Director



David Hollander
Director

12 August 2026

FINEOS Corporation Holdings plc
Condensed Interim Financial Report
For the six-month period ended
30 June 2026

FINEOS CORPORATION HOLDINGS PLC

CONDENSED INTERIM FINANCIAL REPORT
for the six-month period ended 30 June 2026

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FINEOS CORPORATION HOLDINGS PLC

DIRECTORS' REPORT for the six-month period ended 30 June 2026

The Directors present herewith their report and condensed consolidated interim financial statements for the six-month period ended 30 June 2026. These condensed consolidated interim financial statements reflect the performance of FINEOS Corporation Holdings plc ('the Company') and subsidiaries (collectively 'FINEOS', or 'the Group') for the six-month period ended 30 June 2026.

1. DIRECTORS AND SECRETARY

The Directors of the Company at any time during, or since the end of, the period are as follows. Directors were in office for the whole of the period unless otherwise stated.

Executive Chairman and Chief Executive Officer	Date of appointment
Michael Kelly (Executive Chairman from 1 January 2026)	12 December 2018
Other Directors	
Stephen Devine	3 December 2025
David Hollander	15 October 2019
Terri Rhodes	1 January 2024

John McKnight and Sally McDow served as Joint Company Secretaries for the period.

2. PRINCIPAL ACTIVITIES AND REVIEW OF THE DEVELOPMENT AND PERFORMANCE OF THE BUSINESS DURING THE FINANCIAL PERIOD

The principal activity of the Group is the development and sale of software. FINEOS is a global software vendor providing modern cloud-based software products (FINEOS Platform) for core system administration functions within Life, Accident and Health insurers and employee benefits providers.

The FINEOS Platform is a purpose-built, customer-centric, end-to-end product suite designed to manage the modern complex structures and relationships of group and individual insurance processing to optimise plan, coverage and data management, operational processing and business intelligence. The Group is continuously developing the entire range of FINEOS Platform product offerings, which also include embedded AI.

The Group helps its clients move from outdated legacy core systems to the modern Software-as-a-Service (SaaS) FINEOS Platform for new business, policy administration, billing, absence and claims management, resulting in improved operational efficiency and effectiveness and a superior customer experience.

Annual subscription fees are payable for use of the FINEOS Platform and fee amounts depend on the extent that FINEOS products are being used within the clients' operations. Services revenues are generated when assisting clients migrating to the FINEOS Platform and are dependent on the migration model chosen (clients may use internal or other external FINEOS Partner resources as well as FINEOS resources).

DIRECTORS' REPORT**for the six-month period ended 30 June 2026**

2. PRINCIPAL ACTIVITIES AND REVIEW OF THE DEVELOPMENT AND PERFORMANCE OF THE BUSINESS DURING THE FINANCIAL PERIOD (continued)***Business summary and key performance indicators***

The key performance indicators of the financial results for the six-month period to 30 June 2026 compared with the six-month period to 30 June 2025 are as follows:

- Total revenue increased 7.9% to €72.5 million from €67.1 million.
- Subscription revenue increased 15.0% to €41.9 million primarily driven by cross and upsell opportunities with existing customers and new customer wins.
- Services revenue fell 0.7% to €30.2 million due to system integrators taking on more client project implementation services than initially forecast.
- Cost of sales rose €2.1 million or 13.4% due to higher employee and contractor costs combined with an increase in software costs.
- Product development and delivery costs fell €3.4 million or 11.3% to €26.6 million due to lower employee costs, driven by cost saving initiatives and a shift in headcount base to lower cost regions, in part offset by higher contractor costs. One-off restructuring costs were also included in the six-month period to 30 June 2025.
- Sales and marketing expenses increased €0.2 million or 11.0% to €1.7 million due to higher marketing event costs in part offset by lower employee costs.
- General and administrative expenses rose €2.1 million or 30.0% to €9.3 million due to unfavourable FX combined with higher software related costs and partially offset by lower share option charges.
- The profit after tax for the six-month period ended 30 June 2026 is €1.9 million, a €3.2 million (254.6%) improvement on the loss after tax of €1.3 million for the six-month period ended 30 June 2025. The result for the six-month period to 30 June 2026 is stated net of a tax charge arising on the profit of €0.3 million (six-month period ended 30 June 2025: tax charge of €0.1 million).
- A basic profit per share of 0.56 cents (euro) for the six-month period ended 30 June 2026 compares to a basic loss per share of 0.37 cents (euro) for the six-month period ended 30 June 2025.

The condensed consolidated statement of comprehensive income for the six-month period ended 30 June 2026 and the condensed consolidated statement of financial position as at that date are set out on pages 6 and 7.

Non-financial measures are also important to the Group and the Group's Environmental, Social and Governance Report is set out on pages 5 to 18 of the Group's Annual Report for the year ended 31 December 2025.

FINEOS CORPORATION HOLDINGS PLC

DIRECTORS' REPORT **for the six-month period ended 30 June 2026**

3. CHANGES IN THE STATE OF AFFAIRS

The cash reserves closed at €39.0 million as at 30 June 2026 compared to €27.8 million as at 31 December 2025. The Group had no external debt as at 30 June 2026.

Equity increased by €5.3 million from €157.5 million to €162.8 million during the period with the significant movements being:

- Profit for the period of €1.9 million
- Proceeds of €0.3 million from the issue of share capital on exercise of share options
- Credit of €2.5 million to foreign exchange reserve
- Share option expense of €0.4 million combined with FX on retranslation of share option reserves of €0.1 million

Apart from the increase in cash reserves of €11.2 million noted above, other key movements in assets contributing to an increase in total assets of €21.7 million, from €195.0 million to €216.7 million were:

- A net increase of €2.3 million in intangible assets reflecting capitalised internal development expenditure of €15.0 million and capitalised contract costs of €0.3 million mostly offset by amortisation of €14.5 million. The movement also reflects a €1.4 million increase arising from the exchange rate movements on US\$ denominated intangible assets.
- An increase of €6.0 million in trade receivables due to the issue of some significant subscription and services invoices in May and June 2026.
- An increase in prepayments of €1.0 million influenced by the timing of contract renewals for insurance and software licensing/maintenance.
- An increase of €1.2 million in unbilled receivables due to the timing of issue of subscription and services (milestone) invoices.

Total liabilities increased by €16.4 million from €37.5 million to €53.9 million during the period with the significant movements being:

- An increase of €18.1 million in deferred revenue due to the timing of issue of subscription invoices (predominantly 1H) and higher subscription revenue (up 15.0% on 1H25).
- An increase of €0.8 million in a provision for an estimated software spend commitment shortfall that falls due in late 2027.
- An increase of €0.3 million in accruals influenced by the timing of holiday leave take-up by employees, partially offset by the timing of bonus payments.
- A decrease in employee taxes and levies of €1.8 million resulting from employee share option exercise gains, which were processed through payroll during the last quarter of FY25.
- A decrease in the lease liability of €0.1 million due to repayments of €0.6 million mostly offset by interest charges of €0.1 million and additions of €0.4 million during the period.
- A decrease in the research and development tax credit of €0.4 million due to no additional research and development costs qualifying for tax credit in the period.
- A decrease of €0.2 million in trade and other payables due to the timing of contract renewals for software licensing and invoice payments.

FINEOS CORPORATION HOLDINGS PLC

DIRECTORS' REPORT for the six-month period ended 30 June 2026

4. EVENTS SUBSEQUENT TO THE PERIOD END

There are no events subsequent to the period end that would require disclosure in or adjustment to the condensed consolidated interim financial statements.

5. LIKELY DEVELOPMENTS AND OUTLOOK

FY26 revenue guidance of €147.0 million - €152.0 million is reiterated, supported by a strong pipeline and locked in revenues with our existing clients as they scale their business and use of FINEOS AdminSuite.

Having achieved positive free cash flow and profitability in FY25, and 1H26, we expect to continue to grow profitability and cash generation for FY26.

We continue to drive sales in the North American employee benefits domain, explore opportunities to expand our product lines and new markets for FINEOS AdminSuite and invest in marketing and sales to build upon the customer success achieved to date.

All guidance provided should be read in conjunction with the Principal Risks and Uncertainties Faced as set out on page 24 of the Group's Annual Report for the year ended 31 December 2025. There have been no material changes in the Principal Risks and Uncertainties Faced after the year ended 31 December 2025 to report date.

On behalf of the Board



Michael Kelly
Director



David Hollander
Director

12 August 2026

FINEOS CORPORATION HOLDINGS PLC

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME for the six-month period ended 30 June 2026

	Note	For the six-month period ended 30 June 2026 €	For the six-month period ended 30 June 2025 €
Revenue	3	72,483,774	67,158,607
Cost of sales		<u>(17,842,624)</u>	<u>(15,735,485)</u>
Gross profit		54,641,150	51,423,122
Product development and delivery		(26,604,481)	(29,996,380)
Sales and marketing		(1,720,058)	(1,549,479)
General and administration		(9,307,940)	(7,162,257)
Amortisation	7	(14,465,257)	(13,827,065)
Depreciation	8	(736,001)	(650,631)
Other income	5	<u>406,080</u>	<u>444,810</u>
Operating profit/(loss)		2,213,493	(1,317,880)
Finance income		183,451	248,190
Finance costs		<u>(129,083)</u>	<u>(141,437)</u>
Profit/(loss) on ordinary activities before taxation		2,267,861	(1,211,127)
Income tax charge		<u>(326,683)</u>	<u>(44,241)</u>
Profit/(loss) for the financial period		1,941,178	(1,255,368)
Other comprehensive income/(loss) for the period:			
Foreign exchange differences on translation of operations of foreign subsidiaries and branches		<u>2,529,559</u>	<u>(9,945,691)</u>
Total comprehensive income/(loss) for the period attributable to the equity holders of the parent		<u>4,470,737</u>	<u>(11,201,059)</u>
Basic and diluted profit/(loss) per share (cents)	6	<u>0.56</u>	<u>(0.37)</u>

All results relate to continuing operations. The notes on pages 11 to 24 are an integral part of these condensed consolidated interim financial statements.

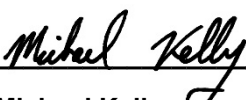
FINEOS CORPORATION HOLDINGS PLC

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION as at 30 June 2026

	Note	As at 30 June 2026 €	As at 31 December 2025 €
ASSETS			
Non-current assets			
Intangible assets	7	140,432,425	138,161,251
Property, plant and equipment	8	3,224,145	2,830,516
Deferred tax		<u>10,565,086</u>	<u>10,461,467</u>
		<u>154,221,656</u>	<u>151,453,234</u>
Current assets			
Trade and other receivables	9	23,448,280	15,723,303
Cash and cash equivalents		<u>39,040,884</u>	<u>27,843,713</u>
		<u>62,489,164</u>	<u>43,567,016</u>
Total Assets		<u>216,710,820</u>	<u>195,020,250</u>
EQUITY AND LIABILITIES			
Current liabilities			
Trade and other payables	10	46,779,974	30,395,622
Non-current liabilities			
Long-term liabilities	10	<u>7,151,478</u>	<u>7,090,012</u>
Total liabilities		<u>53,931,452</u>	<u>37,485,634</u>
Capital and reserves			
Called up share capital presented as equity	11	345,042	344,832
Share premium	11	197,103,159	196,652,946
Foreign exchange reserve		2,699,198	169,639
Other undenominated capital		1	1
Share option reserve		9,867,258	9,700,084
Reorganisation reserve		11,123,985	11,123,985
Retained earnings		<u>(58,359,275)</u>	<u>(60,456,871)</u>
Total equity		<u>162,779,368</u>	<u>157,534,616</u>
TOTAL EQUITY AND LIABILITIES		<u>216,710,820</u>	<u>195,020,250</u>

The notes on pages 11 to 24 are an integral part of these condensed consolidated interim financial statements.

On behalf of the Board


Michael Kelly
Director


David Hollander
Director

12 August 2026

FINEOS CORPORATION HOLDINGS PLC

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY for the six-month period ended 30 June 2026

	Called up share capital presented as equity €	Share premium €	Foreign exchange reserves arising on translation €	Other undenominated capital €	Share option reserve €	Reorganisation reserve €	Retained earnings €	Total €
At 31 December 2025	344,832	196,652,946	169,639	1	9,700,084	11,123,985	(60,456,871)	157,534,616
Profit for the period	-	-	-	-	-	-	1,941,178	1,941,178
Other comprehensive income for the period	<u>-</u>	<u>-</u>	<u>2,529,559</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,529,559</u>
Total comprehensive income for the period	-	-	2,529,559	-	-	-	1,941,178	4,470,737
Issue of share capital	210	301,067	-	-	-	-	-	301,277
Reserves transfer from share options exercised	-	149,146	-	-	(149,146)	-	-	-
Reserves transfer from lapsed vested share options	-	-	-	-	(156,418)	-	156,418	-
Share-based payment charge	-	-	-	-	392,623	-	-	392,623
Translation adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,115</u>	<u>-</u>	<u>-</u>	<u>80,115</u>
At 30 June 2026	<u>345,042</u>	<u>197,103,159</u>	<u>2,699,198</u>	<u>1</u>	<u>9,867,258</u>	<u>11,123,985</u>	<u>(58,359,275)</u>	<u>162,779,368</u>

All amounts are attributable to the equity holders of the Group. The notes on pages 11 to 24 are an integral part of these condensed consolidated interim financial statements.

FINEOS CORPORATION HOLDINGS PLC

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY for the six-month period ended 30 June 2025

	Called up share capital presented as equity €	Share premium €	Foreign exchange reserves arising on translation €	Other undenominated capital €	Share option reserve €	Reorganisation reserve €	Retained earnings €	Total €
At 31 December 2024	338,500	193,850,803	10,295,842	1	12,001,378	11,123,985	(63,111,750)	164,498,759
Loss for the period	-	-	-	-	-	-	(1,255,368)	(1,255,368)
Other comprehensive loss for the period	—	—	(9,945,691)	—	—	—	—	(9,945,691)
Total comprehensive loss for the period	-	-	(9,945,691)	-	-	-	(1,255,368)	(11,201,059)
Issue of share capital	27	12,627	-	-	-	-	-	12,654
Reserves transfer from share options exercised	-	44,727	-	-	(44,727)	-	-	-
Share-based payment charge	-	-	-	-	570,790	-	-	570,790
Translation adjustment	—	—	—	—	(337,433)	—	—	(337,433)
At 30 June 2025	<u>338,527</u>	<u>193,908,157</u>	<u>350,151</u>	<u>1</u>	<u>12,190,008</u>	<u>11,123,985</u>	<u>(64,367,118)</u>	<u>153,543,711</u>

All amounts are attributable to the equity holders of the Group. The notes on pages 11 to 24 are an integral part of these condensed consolidated interim financial statements.

FINEOS CORPORATION HOLDINGS PLC

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS for the six-month period ended 30 June 2026

	Note	For the six-month period ended 30 June 2026 €	For the six-month period ended 30 June 2025 €
Cash flows from operating activities			
Group profit/(loss) after tax		1,941,178	(1,255,368)
Adjusted for:			
Income tax charge		326,683	44,241
Finance costs		129,083	141,437
Finance income		(183,451)	(248,190)
Other income	5	(406,080)	(444,810)
Depreciation	8	736,001	650,631
Amortisation	7	14,465,257	13,827,065
Lease expense	12	(557,854)	(737,459)
Movement in trade and other receivables		(7,761,069)	1,778,813
Movement in trade and other payables		16,395,244	19,967,240
Movement in provisions	14	783,118	-
Net tax (paid)		(539,308)	(203,649)
Effect of movement in exchange rates		1,095,159	(4,022,802)
R&D refund received		-	52,280
Share-based payment expense	13	<u>392,623</u>	<u>570,790</u>
Net cash flows generated from operating activities		<u>26,816,584</u>	<u>30,120,219</u>
Cash flows from investing activities			
Interest received		183,451	231,580
Payment for property, plant and equipment	8	(725,059)	(444,214)
Payment for intangible assets	7	<u>(15,346,419)</u>	<u>(14,847,458)</u>
Net cash used in investing activities		<u>(15,888,027)</u>	<u>(15,060,092)</u>
Cash flows from financing activities			
Interest paid		(32,663)	(25,384)
Proceeds from issue of shares	11	<u>301,277</u>	<u>12,654</u>
Net cash generated from/(used in) financing activities		<u>268,614</u>	<u>(12,730)</u>
Net increase in cash and cash equivalents		<u>11,197,171</u>	<u>15,047,397</u>
Cash and cash equivalents at the beginning of the period		<u>27,843,713</u>	<u>19,831,239</u>
Cash and cash equivalents at the end of the period		<u>39,040,884</u>	<u>34,878,636</u>

The notes on pages 11 to 24 are an integral part of these financial statements.

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

1. GENERAL INFORMATION

FINEOS Corporation Holdings plc ('the Company') is a public limited company incorporated in the Republic of Ireland. The registered office is FINEOS House, Eastpoint Business Park, Dublin D03FT97.

The principal activity of the Company and its subsidiaries (the Group) is that of enterprise claims and policy management software for Life, Accident and Health insurers and Employee Benefits providers. Foreign operations are included in accordance with the summary of material accounting policy information set out in Note 2 to the Annual Report for the year ended 31 December 2025.

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

These condensed consolidated interim financial statements are non-statutory general-purpose financial statements for the six-month period ended 30 June 2026. These condensed consolidated interim financial statements have been prepared in accordance with IAS 34 Interim Financial Reporting, as adopted by the European Union, and the Companies Act 2014. They do not include all of the information required in annual consolidated financial statements in accordance with IFRS Accounting Standards 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 the last annual consolidated financial statements for the year ended 31 December 2025.

The condensed consolidated interim financial statements for the six-month period ended 30 June 2026 should be read in conjunction with the consolidated financial statements for the year ended 31 December 2025, which form part of the Group's Annual Report for the year ended 31 December 2025, and any public announcements made by FINEOS Corporation Holdings plc during the interim reporting period in accordance with the continuous disclosure obligations of the ASX Listing Rules.

Historical cost, presentation currency and going concern

The condensed consolidated interim financial statements have been prepared on the historical cost basis, except where described otherwise in the policies below. The condensed consolidated interim financial statements of the Group are presented in Euro ('€') which is also the functional currency of the Group and Company.

Management has prepared projections and forecasts for the Group. These include consideration of revenue growth, funding and finance facilities available, and cash reserves held. On this basis, the Directors consider that it is appropriate to prepare the condensed consolidated interim financial statements on the going concern assumption.

Accounting policies

The accounting policies applied in these condensed consolidated interim financial statements are the same as those applied in the Group's consolidated financial statements for the year ended 31 December 2025 except for the adoption of new standards, interpretations and standard amendments effective as of 1 January 2026.

**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS
for the six-month period ended 30 June 2026**

2. BASIS OF PREPARATION AND ACCOUNTING POLICIES (continued)*New standards and interpretation*

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

- Amendments to IFRS 9 and IFRS 7 regarding the classification and measurement of financial instruments;
- Annual Improvements to IFRS Accounting Standards – Volume 11. The pronouncement comprises the following amendments:
 - IFRS 1: Hedge accounting by a first-time adopter
 - IFRS 7: Gain or loss on derecognition
 - IFRS 7: Disclosure of deferred difference between fair value and transaction price
 - IFRS 7: Introduction and credit risk disclosures
 - IFRS 9: Lessee derecognition of lease liabilities
 - IFRS 9: Transaction price
 - IFRS 10: Determination of a 'de facto agent'
 - IAS 7: Cost method
- Amendments to IFRS 9 and IFRS 7 regarding power purchase arrangements.

The standard amendments did not result in a material impact on the Group's results.

IFRS Accounting Standards and IFRIC interpretations being adopted in subsequent years

There are a number of standards, amendments to standards and interpretations which have been issued by the IASB that are effective in future accounting periods, all of which the Group has decided not to adopt early. These are as follows:

- IFRS 18 Presentation and Disclosures in Financial Statements (effective 1 January 2027);
- IFRS 19: Subsidiaries without Public Accountability: Disclosures (effective 1 January 2027); and
- Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21) (effective 1 Jan 2027).

The Group does not expect any of the standards issued by the IASB, but not yet effective, to have a material impact on the Group.

Significant judgements, estimates and assumptions

The same significant judgements, estimates, and assumptions included in the notes to the financial statements in the Group's consolidated financial statements for the year ended 31 December 2025 have been applied to these condensed consolidated interim financial statements.

These condensed consolidated interim financial statements were authorised for issue by the Board of Directors on 12 August 2026.

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

3. REVENUE

	Six months ended 30 June 2026 €	Six months ended 30 June 2025 €
<i>Amount of revenue by class of activity:</i>		
Annual subscriptions	41,916,317	36,449,620
Professional services	30,216,085	30,423,954
Initial product licence fees	<u>351,372</u>	<u>285,033</u>
	<u>72,483,774</u>	<u>67,158,607</u>
<i>Amount of revenue by market:</i>		
North America	58,382,384	53,538,320
APAC	11,522,500	11,394,022
EMEA	<u>2,578,890</u>	<u>2,226,265</u>
	<u>72,483,774</u>	<u>67,158,607</u>

Segment information

The Group manages its operations as a single business operation and there are no parts of the Group that qualify as operating segments. The Board assesses the financial performance of the Group on an integrated basis only and accordingly, the Group is managed on the basis of a single segment.

Contract assets and contract liabilities

Contract assets

Contract assets are disclosed separately as unbilled receivables in Trade and other receivables amounting to €1,296,539 (31 December 2025: €109,713) (see Note 9).

Contract liabilities

Contract liabilities are disclosed separately as deferred revenue in Trade and other payables amounting to €34,049,760 (31 December 2025: €15,900,728) (see Note 10). The Group is availing of the practical expedient which exempts the disclosure of unsatisfied performance obligations to date since both of the following criteria are met:

- the performance obligations are part of contracts which have an original expected duration of one year or less; and
- the Group recognises revenue from the satisfaction of the performance obligations which have been completed to date and to which the Group has a right to invoice.

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

4. EMPLOYEE COSTS

The average monthly number of persons employed by the Group (including the Executive Director) during the period was as follows:

	Six months ended 30 June 2026 Number	Six months ended 30 June 2025 Number
Product development and delivery	790	796
Sales and marketing	12	14
Administration	<u>50</u>	<u>53</u>
	<u>852</u>	<u>863</u>

The staff costs comprise:	Six months ended 30 June 2026 €	Six months ended 30 June 2025 €
Wages and salaries	39,708,289	41,877,829
Social welfare costs	4,226,993	4,426,377
Pension costs	2,357,888	2,256,525
Share-based payment expense	<u>392,623</u>	<u>570,790</u>
	<u>46,685,793</u>	<u>49,131,521</u>

Staff costs as qualifying development expenditure

The qualifying development expenditure generating an asset as shown in Note 7 consists of qualifying staff costs incurred in relation to the development of the Group's projects. During the current period qualifying staff costs amounted to €15,092,924 (six months ended 30 June 2025: €14,429,517).

5. OTHER INCOME

	Six months ended 30 June 2026 €	Six months ended 30 June 2025 €
Research and development tax credit	406,080	434,546
Grant and other income	<u>-</u>	<u>10,264</u>
	<u>406,080</u>	<u>444,810</u>

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

6. EARNINGS PER SHARE

	Six months ended 30 June 2026 €	Six months ended 30 June 2025 €
Profit/(loss) attributed to ordinary shareholders	1,941,178	(1,255,368)
Weighted average number of ordinary shares for the calculation of basic earnings per share	344,904,015	338,516,278
Dilutive effect of share options	<u>1,758,797</u>	<u>-</u>
Weighted average number of ordinary shares for the calculation of diluted earnings per share	<u>346,662,812</u>	<u>338,516,278</u>
Basic earnings per share (cents)	<u>0.56</u>	<u>(0.37)</u>
Diluted earnings per share (cents)	<u>0.56</u>	<u>(0.37)</u>

Basic earnings per share is calculated by dividing the profit/(loss) for the period after taxation attributable to ordinary shareholders by the weighted average number of ordinary shares in issue during the period.

The calculation of diluted earnings per share has been based on the profit/(loss) for the period after taxation 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.

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

7. INTANGIBLE ASSETS

GROUP	Right-of-use assets €	Development expenditure €	Contract costs €	Computer software €	Technology €	Customer relationships €	Goodwill €	Total €
Cost								
At 31 December 2025	6,028,554	231,408,534	4,923,537	340,563	7,929,874	17,918,612	41,803,393	310,353,067
Additions	-	15,092,924	253,495	-	-	-	-	15,346,419
Translation adjustment	-	<u>290,789</u>	-	-	<u>247,765</u>	<u>559,858</u>	<u>1,306,127</u>	<u>2,404,539</u>
At 30 June 2026	<u>6,028,554</u>	<u>246,792,247</u>	<u>5,177,032</u>	<u>340,563</u>	<u>8,177,639</u>	<u>18,478,470</u>	<u>43,109,520</u>	<u>328,104,025</u>
Amortisation and impairment								
At 31 December 2025	6,010,574	139,817,040	3,567,767	340,563	5,721,982	4,677,412	12,056,478	172,191,816
Amortisation charged in the period	17,980	13,235,030	225,984	-	542,984	443,279	-	14,465,257
Translation adjustment	-	<u>289,360</u>	-	-	<u>191,743</u>	<u>156,725</u>	<u>376,699</u>	<u>1,014,527</u>
At 30 June 2026	<u>6,028,554</u>	<u>153,341,430</u>	<u>3,793,751</u>	<u>340,563</u>	<u>6,456,709</u>	<u>5,277,416</u>	<u>12,433,177</u>	<u>187,671,600</u>
Net book amounts								
At 30 June 2026	-	<u>93,450,817</u>	<u>1,383,281</u>	-	<u>1,720,930</u>	<u>13,201,054</u>	<u>30,676,343</u>	<u>140,432,425</u>
At 31 December 2025	<u>17,980</u>	<u>91,591,494</u>	<u>1,355,770</u>	-	<u>2,207,892</u>	<u>13,241,200</u>	<u>29,746,915</u>	<u>138,161,251</u>

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

7. INTANGIBLE ASSETS (continued)

GROUP	Right-of-use assets €	Development expenditure €	Contract costs €	Computer software €	Technology €	Customer relationships €	Goodwill €	Total €
Cost								
At 31 December 2024	6,028,554	205,653,706	4,102,212	341,754	8,968,719	20,266,021	47,279,802	292,640,768
Additions	-	26,974,065	821,325	-	-	-	-	27,795,390
Disposals	-	-	-	(1,193)	-	-	-	(1,193)
Translation adjustment	-	(1,219,237)	-	2	(1,038,845)	(2,347,409)	(5,476,409)	(10,081,898)
At 31 December 2025	<u>6,028,554</u>	<u>231,408,534</u>	<u>4,923,537</u>	<u>340,563</u>	<u>7,929,874</u>	<u>17,918,612</u>	<u>41,803,393</u>	<u>310,353,067</u>
Amortisation and impairment								
At 31 December 2024	5,932,671	115,310,928	3,184,621	341,754	5,252,130	4,294,639	13,635,924	147,952,667
Amortisation charged in the year	77,903	25,630,901	383,146	-	1,121,143	915,273	-	28,128,366
Disposals	-	-	-	(1,193)	-	-	-	(1,193)
Translation adjustment	-	(1,124,789)	-	2	(651,291)	(532,500)	(1,579,446)	(3,888,024)
At 31 December 2025	<u>6,010,574</u>	<u>139,817,040</u>	<u>3,567,767</u>	<u>340,563</u>	<u>5,721,982</u>	<u>4,677,412</u>	<u>12,056,478</u>	<u>172,191,816</u>
Net book amounts								
At 31 December 2025	<u>17,980</u>	<u>91,591,494</u>	<u>1,355,770</u>	<u>-</u>	<u>2,207,892</u>	<u>13,241,200</u>	<u>29,746,915</u>	<u>138,161,251</u>
At 31 December 2024	<u>95,883</u>	<u>90,342,778</u>	<u>917,591</u>	<u>-</u>	<u>3,716,589</u>	<u>15,971,382</u>	<u>33,643,878</u>	<u>144,688,101</u>

Development expenditure

In total, research and development costs for the Group amounted to €24,480,196 in the six months ended 30 June 2026 (six months ended 30 June 2025: €24,833,592), out of which €15,092,924 (six months ended 30 June 2025: €14,429,517) qualifies for capitalisation under IAS 38 *Intangible Assets*. Qualifying development expenditure is amortised on a straight-line basis over its useful economic life, which is considered to be between three and 10 years. The amortisation expense amounts to €13,235,030 in the six months ended 30 June 2026 (six months ended 30 June 2025: €12,567,304).

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

8. PROPERTY, PLANT AND EQUIPMENT

GROUP	Right-of-use assets	Office equipment	Computer equipment	Fixtures and fittings	Total
	€	€	€	€	€
Cost					
At 31 December 2025	11,069,950	300,990	4,665,764	2,309,609	18,346,313
Additions	372,193	-	725,059	-	1,097,252
Disposals	-	(898)	-	(3,772)	(4,670)
Translation adjustment	<u>159,018</u>	<u>838</u>	<u>32,245</u>	<u>9,022</u>	<u>201,123</u>
At 30 June 2026	<u>11,601,161</u>	<u>300,930</u>	<u>5,423,068</u>	<u>2,314,859</u>	<u>19,640,018</u>
Depreciation					
At 31 December 2025	9,074,580	300,990	3,886,003	2,254,224	15,515,797
Charged in the period	377,751	-	348,473	9,777	736,001
Disposals	-	(898)	-	(3,772)	(4,670)
Translation adjustment	<u>134,274</u>	<u>838</u>	<u>24,591</u>	<u>9,042</u>	<u>168,745</u>
At 30 June 2026	<u>9,586,605</u>	<u>300,930</u>	<u>4,259,067</u>	<u>2,269,271</u>	<u>16,415,873</u>
Net book amounts					
At 30 June 2026	<u>2,014,556</u>	<u>-</u>	<u>1,164,001</u>	<u>45,588</u>	<u>3,224,145</u>
At 31 December 2025	<u>1,995,370</u>	<u>-</u>	<u>779,761</u>	<u>55,385</u>	<u>2,830,516</u>

GROUP	Right-of-use assets	Office equipment	Computer equipment	Fixtures and fittings	Total
	€	€	€	€	€
Cost					
At 31 December 2024	11,096,215	324,990	6,289,654	2,269,764	19,980,623
Additions	146,384	-	668,771	56,966	872,121
Disposals	-	(23,355)	(2,187,067)	-	(2,210,422)
Translation adjustment	<u>(172,649)</u>	<u>(645)</u>	<u>(105,594)</u>	<u>(17,121)</u>	<u>(296,009)</u>
At 31 December 2025	<u>11,069,950</u>	<u>300,990</u>	<u>4,665,764</u>	<u>2,309,609</u>	<u>18,346,313</u>
Depreciation					
At 31 December 2024	8,451,747	324,990	5,675,171	2,215,246	16,667,154
Charged in the year	744,911	-	485,615	55,352	1,285,878
Disposals	-	(23,355)	(2,187,067)	-	(2,210,422)
Translation adjustment	<u>(122,078)</u>	<u>(645)</u>	<u>(87,716)</u>	<u>(16,374)</u>	<u>(226,813)</u>
At 31 December 2025	<u>9,074,580</u>	<u>300,990</u>	<u>3,886,003</u>	<u>2,254,224</u>	<u>15,515,797</u>
Net book amounts					
At 31 December 2025	<u>1,995,370</u>	<u>-</u>	<u>779,761</u>	<u>55,385</u>	<u>2,830,516</u>
At 31 December 2024	<u>2,644,468</u>	<u>-</u>	<u>614,483</u>	<u>54,518</u>	<u>3,313,469</u>

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

9. TRADE AND OTHER RECEIVABLES

	30 June 2026 €	31 December 2025 €
GROUP		
Trade receivables	14,772,612	8,767,280
Unbilled receivables	1,296,539	109,713
Other receivables	55,156	54,958
Prepayments	6,823,318	5,801,701
Research and development tax credits	170,432	170,432
Value added tax recoverable	230,057	682,961
Corporation tax recoverable	<u>100,166</u>	<u>136,258</u>
	<u>23,448,280</u>	<u>15,723,303</u>

Trade and other receivables

The carrying amounts of trade receivables and other receivables approximate their fair value largely due to the short-term maturities and nature of these instruments. All trade receivables are due within the Group's and Company's normal terms, which are 30 days. Trade receivables are shown net of a provision for expected credit losses.

Unbilled receivables

Unbilled receivables refers to work performed/revenue earned but not yet invoiced to the client due to billing arrangements.

Taxes and tax credits

Taxes and social welfare costs are subject to the terms of the relevant legislation.

10. TRADE AND OTHER PAYABLES

	30 June 2026 €	31 December 2025 €
Current		
GROUP		
Trade payables	1,211,372	1,217,173
Corporation tax	115,085	352,309
Value added tax	64,303	22,802
Employee taxes and levies	1,446,819	3,291,856
Accruals	8,096,182	7,835,793
Deferred revenue	34,049,760	15,900,728
Research and development tax credit	798,907	805,534
Lease liabilities (Note 12)	<u>997,546</u>	<u>969,427</u>
	<u>46,779,974</u>	<u>30,395,622</u>

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

10. TRADE AND OTHER PAYABLES (continued)

	30 June 2026 €	31 December 2025 €
Non-current		
GROUP		
Lease liability (Note 12)	2,038,045	2,155,405
Research and development tax credit	1,577,941	1,977,393
Provisions (Note 14)	3,228,235	2,445,117
Other payables	<u>307,257</u>	<u>512,097</u>
	<u>7,151,478</u>	<u>7,090,012</u>

Trade and other payables

The carrying amounts of trade and other payables approximate their fair value largely due to the short-term maturities and nature of these instruments. The repayment terms of trade payables vary between on demand and 30 days. No interest is payable on trade payables.

Reservation of title

Certain trade payables purport to claim a reservation of title clause for goods supplied. Since the extent to which these payables are secured at any time depends on a number of conditions, the validity of some of which is not readily determinable, it is not possible to indicate how much of the above was effectively secured.

Accruals

The terms of the accruals are based on underlying invoices.

Taxes and social welfare costs

Taxes and social welfare costs are subject to the terms of the relevant legislation. Interest accrues on late payments. No interest was due at the financial year end date.

Deferred revenue

Income arising on support contracts and subscription sales where the provision of the service has not been completed at the period-end date is deferred and recognised as the service is provided.

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

11. SHARE CAPITAL AND RESERVES

	30 June 2026 €	31 December 2025 €
Authorised share capital		
Ordinary shares of €0.001 each	<u>4,500,000</u>	<u>4,500,000</u>
Issued share capital presented as equity		
Ordinary shares of €0.001 each	<u>345,042</u>	<u>344,832</u>

The movement in issued share capital during the financial period was as follows:

Issued share capital	No. of shares	Nominal value	Share capital €	Share premium €	Total €
At 31 December 2025	344,831,745	€0.001	344,832	196,652,946	196,997,778
Share issue – exercise of share options	<u>209,820</u>	€0.001	<u>210</u>	<u>301,067</u>	<u>301,277</u>
	345,041,565		345,042	196,954,013	197,299,055
Transfer from share option reserve	—		—	<u>149,146</u>	<u>149,146</u>
At 30 June 2026	<u>345,041,565</u>	€0.001	<u>345,042</u>	<u>197,103,159</u>	<u>197,448,201</u>

The movement in issued share capital during the financial year ended 31 December 2025 was as follows:

Issued share capital	No. of shares	Nominal value	Share capital €	Share premium €	Total €
At 31 December 2024	338,499,665	€0.001	338,500	193,850,803	194,189,303
Share issue – exercise of share options	<u>6,332,080</u>	€0.001	<u>6,332</u>	<u>1,613,139</u>	<u>1,619,471</u>
	344,831,745		344,832	195,463,942	195,808,774
Transfer from share option reserve	—		—	<u>1,189,004</u>	<u>1,189,004</u>
At 31 December 2025	<u>344,831,745</u>	€0.001	<u>344,832</u>	<u>196,652,946</u>	<u>196,997,778</u>

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

12. LEASE LIABILITIES

	30 June 2026 €	31 December 2025 €
GROUP		
Current lease liabilities	997,546	969,427
Non-current lease liabilities	<u>2,038,045</u>	<u>2,155,405</u>
Total lease liabilities	<u>3,035,591</u>	<u>3,124,832</u>

The Group's total lease liability is as follows:

	Six months to 30 June 2026 €	12 months to 31 December 2025 €
Opening liability	(3,124,832)	(4,070,513)
Additions for the period	(372,193)	(146,384)
Interest for the period	(96,420)	(218,641)
Lease expense for the period	<u>557,854</u>	<u>1,310,706</u>
Closing lease liability	<u>(3,035,591)</u>	<u>(3,124,832)</u>

Short-term lease expenses in the statement of
comprehensive income

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The Group's leases include rental of office spaces for business use and right-of-use licences. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental repayments. The lease terms range from two to 15 years depending on the term set in the contract. The effective interest rate charged during the financial period ranged from 3.2% to 7% (financial year ended 31 December 2025: 3.2% to 7%) per annum.

The right-of-use asset of licences is classified as 'intangible assets', while the right-of-use asset of office rentals is classified as 'property, plant and equipment'. The movement in the carrying amount of the right-of-use assets of the Group at the start and end of each reporting period is disclosed in Notes 7 and 8.

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

13. SHARE-BASED PAYMENT EXPENSE

The total share-based payment expense for the Group's equity incentive schemes charged to general and administration costs in the condensed consolidated statement of comprehensive income is as follows:

	Six months ended 30 June 2026 €	Six months ended 30 June 2025 €
Share-based payment expense	<u>392,623</u>	<u>570,790</u>

Details of the schemes operated by the Group are set out on pages 78 and 79 of the Group's Annual Report for the year ended 31 December 2025.

Details of movement and options outstanding under the Group's Equity Incentive Plans

The following table illustrates the number and weighted average exercise prices (WAEP) of, and movements in, share options granted under the schemes to Group employees during the period.

	Six months ended 30 June 2026		12 months ended 31 December 2025	
	Number	WAEP	Number	WAEP
Outstanding at 1 January at €0.001 per share	15,795,996	1.31	21,826,931	1.10
Options granted	1,287,000	1.77	1,467,000	1.02
Options exercised	(209,820)	1.44	(6,332,080)	0.26
Options expired and forfeited	<u>(364,000)</u>	1.18	<u>(1,165,855)</u>	2.04
Outstanding at 30 June 2026/31 December 2025 at €0.001 per share	<u>16,509,176</u>	1.43	<u>15,795,996</u>	1.31
Exercisable at 30 June 2026/31 December 2025 at €0.001 per share	<u>12,325,176</u>	1.48	<u>10,312,896</u>	1.56

For the share options outstanding as at 30 June 2026 the weighted average remaining contractual life approximates 3.0 years (31 December 2025: 3.2 years).

The fair value of equity-settled share options granted is estimated as at the date of grant using a Black-Scholes model, taking into account the terms and conditions upon which the options were granted. The Black-Scholes model is internationally recognised as being appropriate to value employee share schemes. The Company has used expected share price volatilities of comparable listed companies.

The table on page 79 of the Group's Annual Report for the year ended 31 December 2025 lists the inputs to the model used for the year ended 31 December 2025.

FINEOS CORPORATION HOLDINGS PLC

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS for the six-month period ended 30 June 2026

14. PROVISIONS

	Six months to 30 June 2026 €	12 months to 31 December 2025 €
GROUP		
At beginning of period	2,445,117	-
Provided during the period	690,244	2,445,117
Translation adjustment	<u>92,874</u>	<u>-</u>
At end of period	<u>3,228,235</u>	<u>2,445,117</u>

A provision has been made in relation to an estimated spend commitment shortfall that falls due in late 2027.

15. RELATED PARTY TRANSACTIONS

A Group subsidiary, FINEOS Corporation Limited (Ireland), is party to a lease arrangement with a company controlled by Michael Kelly. Its term extends until 13 June 2029 with no express options for renewal in favor of either party. Rent payable by FINEOS is currently €772,348 per annum (excluding taxes). The rental expense for the period was €382,520 (six months ended 30 June 2025: €381,718). The total rent due to Jacquel Properties Limited at 30 June 2026 was €Nil (31 December 2025: €Nil).

In common with other companies, which are members of a Group of companies, the condensed consolidated interim financial statements reflect the effect of such membership.

During the period there were no material changes to, or material transactions between, the Company and its key management personnel or members of their close family, other than in respect of remuneration.

16. EVENTS SUBSEQUENT TO THE PERIOD END

There are no events subsequent to the period end that would require disclosure in or adjustment to the condensed consolidated interim financial statements.

FINEOS CORPORATION HOLDINGS PLC

DIRECTORS' DECLARATION

In the opinion of the Directors:

- a) The condensed consolidated interim financial statements and notes set out on pages 6 to 24
 - I. Comply with Accounting Standard IAS 34 Interim Financial Reporting;
 - II. Give a true and fair view of the Group'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 the Directors.



Michael Kelly
Director



David Hollander
Director

12 August 2026

INDEPENDENT REVIEW REPORT TO FINEOS CORPORATION HOLDINGS PLC

Conclusion

We have reviewed the condensed set of consolidated financial statements in the interim financial report of FINEOS Corporation Holdings plc for the six months ended 30 June 2026, which comprises the condensed consolidated statement of financial position as at 30 June 2026, condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the interim period ended on that date, and the related explanatory notes.

Based on our review, nothing has come to our attention that causes us to believe that the condensed consolidated interim financial statements of FINEOS Corporation Holdings plc for the six-month period ended 30 June 2026, does not give a true and fair view of the financial position of the group as at 30 June 2026 and of its financial performance and cashflows for the six month period then ended in accordance with IAS 34 Interim Financial Reporting as adopted by the EU.

Basis for Conclusion

We conducted our review in accordance with International Standard on Review Engagements 2410 (Ireland), 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity'. A review of interim financial information consists of making inquiries, 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 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.

As disclosed in note 2, the annual financial statements of the group are prepared in accordance with IFRS Accounting Standards as adopted by the EU. The condensed set of financial statements included in this half-yearly financial report has been prepared in accordance with International Accounting Standard 34, "Interim Financial Reporting", as adopted by the EU.

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 to suggest that management have inappropriately adopted the going concern basis of accounting or that management have identified material uncertainties relating to going concern that are not appropriately disclosed.

This conclusion is based on the review procedures performed in accordance with ISRE (Ireland) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", however future events or conditions may cause the entity to cease to continue as a going concern.

INDEPENDENT REVIEW REPORT TO FINEOS CORPORATION HOLDINGS PLC

Responsibilities of Directors

The Directors are responsible for the preparation and fair presentation of the interim financial report in accordance with IAS 34 Interim Financial Reporting as adopted by the EU.

In preparing the interim financial report, the directors are responsible for assessing the company'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 company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the review of the financial information

In reviewing the interim report, we are responsible for expressing to the company a conclusion on the condensed set of financial statements in the interim financial report. 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 paragraph of this report.

A handwritten signature in black ink, appearing to read 'Forvis Mazars'.

**Forvis Mazars
Chartered Accountants & Statutory Audit Firm
Harcourt Centre,
Block 3,
Harcourt Road,
Dublin 2**

Date: 12 August 2026