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# COMPUMEDICS LIMITED

(ACN 006 854 897)

# ASX Preliminary final report – 30 June 2026

Lodged with the ASX under Listing Rule 4.3A

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# Compumedics Limited
# Financial Report
# Year ended 30 June 2026
# Results for Announcement to the Market

| | | | $'000 |
|---|---|---|---|
| **Revenue** from ordinary activities *(Appendix 4E item 2.1)* | Up 18.5% or $9,425k | to | **60,254** |
| **Profit** before interest, tax, depreciation and amortisation | Up 72.1% or $2,250k | to | **5,370** |
| **Profit** from ordinary activities after tax attributable to members *(Appendix 4E item 2.2)* | Up $1,482k | to | **214** |
| **Profit** for the period attributable to members *(Appendix 4E item 2.3)* | Up $1,482k | to | **214** |

| **Dividends / distributions** *(Appendix 4E item 2.4)* | Amount per security | Franked amount per security |
|---|---|---|
| Final dividend | n/a | n/a |

**Record date** for determining entitlements to the dividend *(Appendix 4E item 2.5)* — n/a

## Overview

FY26 marked a material step-up in Compumedics' financial performance, with the Group delivering record shipped and invoiced revenue, a return to profitability and materially higher earnings before interest, tax, depreciation and amortisation (EBITDA). The result reflected successful magnetoencephalography (MEG) system execution, continued scaling of connected sleep platforms and a more diversified revenue mix.

- **Revenue:** $60.3 million, up 18%
- **Net profit after tax:** $0.2 million, compared with a $1.3 million loss in FY25
- **EBITDA:** $5.4 million, up 72%

Growth was led by MEG deliveries, Somfit and Nexus 360, and strong performance in Asia Pacific, partly offset by lower capital equipment invoicing in the Americas and Europe.

## Explanation of Revenue *(Appendix 4E item 2.6)*

Compumedics' technology is focused on the fast-growing, high-value sleep diagnostics market and the associated fields of neuro-diagnostics and brain research. Group revenue increased to $60.3 million in FY26, up 18% on the prior year, driven by MEG system deliveries and strong growth in Somfit and Nexus 360, supported by recurring service and supplies revenue.

MEG contributed $9.7 million of revenue, compared with nil in FY25. Excluding MEG, Group revenue was $50.6 million, broadly in line with FY25, with growth in connected and recurring revenues partly offsetting lower invoiced sales from the Group's capital equipment businesses.

The tables below summarise shipped and invoiced revenue and sales orders by product segment for FY26, FY25 and FY24, including the respective year-on-year movements:

| Segment (Revenue Reported Unaudited $M) | FY26 | FY25 | FY24 | FY26 YoY | FY25 YoY |
|---|---|---|---|---|---|
| Sleep Clinical Diagnostics – Capital Equipment | 16.1 | 18.2 | 13.1 | (11%) | 39% |
| Sleep – Somfit & Nexus 360 SaaS | 10.2 | 6.0 | 4.3 | 70% | 40% |
| Neuro Monitoring & Research – Capital Equipment | 11.7 | 14.3 | 14.3 | (18%) | 0% |
| Consumables & Customer Care – Recurring | 8.1 | 7.8 | 8.3 | 4% | (6%) |
| **Sleep & Neurology Business** | **46.1** | **46.3** | **40.0** | **0%** | **16%** |
| DWL Bloodflow & TCD – Capital Equipment | 4.5 | 4.7 | 4.4 | (5%) | 7% |
| MEG – Capital Equipment | 9.7 | 0.0 | 4.7 | N/A | N/A |
| **Total Business** | **60.3** | **50.8** | **49.7** | **18%** | **3%** |

| Segment (Sales Orders Taken $M) | FY26 | FY25 | FY24 | FY26 YoY | FY25 YoY |
|---|---|---|---|---|---|
| Sleep Clinical Diagnostics – Capital Equipment | 18.2 | 23.5 | 11.6 | (22%) | 103% |
| Sleep – Somfit & Nexus 360 SaaS | 10.6 | 6.7 | 4.5 | 58% | 49% |
| Neuro Monitoring & Research – Capital Equipment | 12.4 | 15.1 | 13.6 | (18%) | 11% |
| Consumables & Customer Care – Recurring | 8.2 | 7.7 | 8.4 | 7% | (8%) |
| **Sleep & Neurology Business** | **49.5** | **53.0** | **38.1** | **(7%)** | **39%** |
| DWL Bloodflow & TCD – Capital Equipment | 4.7 | 4.5 | 4.7 | 4% | (4%) |
| MEG – Capital Equipment | 8.5 | 5.9 | 9.1 | 44% | (35%) |
| **Total Business** | **62.7** | **63.4** | **51.9** | **(1%)** | **22%** |

## Product Segment Performance

- **Sleep Clinical Diagnostics – Capital Equipment:** Revenue was $16.1 million in FY26, down 11% year-on-year. Asia was the largest contributor and increased on FY25, while revenue declined in the United States and Europe. U.S. performance reflected the cyber incident, and slower conversion, with management focused on rebuilding sales execution and pipeline conversion.
- **Sleep – Somfit & Nexus 360 SaaS:** Revenue increased to $10.2 million, up 70% year-on-year, driven by strong growth across the United States and Asia. Growth reflected continued Somfit adoption and increasing Nexus 360 penetration, demonstrating the growing scale of Compumedics' connected sleep platform and contribution from recurring, software-enabled revenue.
- **Neuro Monitoring & Research – Capital Equipment:** Revenue was $11.7 million, down 18% year-on-year. Asia remained relatively resilient, supported by brain research activity, while lower U.S. revenue and weaker European performance affected the result. Management remains focused on pipeline conversion, Okti commercialisation and growth across key research and clinical markets.
- **Consumables & Customer Care – Recurring:** Revenue increased to $8.1 million, up 4% year-on-year, supported by the Group's installed base and continued demand for service, support and supplies. Asia remained the largest contributor, while U.S. supplies were stable. These recurring revenues provide greater visibility and help moderate capital equipment sales variability.
- **DWL Blood Flow Diagnostics – Capital Equipment:** Revenue was $4.5 million, down 5% year-on-year. U.S. revenue was strong, but it was offset by declines in other markets. Management remains focused on revenue growth, product enhancements, manufacturing continuity, cost reduction and restoring sustainable margins and cash flow.
- **MEG – Capital Equipment:** Revenue was $9.7 million, compared with nil in FY25, with all revenue reported within Asia. MEG was the largest contributor to Group revenue growth and demonstrated Compumedics' capability to execute complex, high-value neuro-imaging projects. Revenue timing will continue to reflect project delivery and invoicing milestones.

**Geographic Performance**

- **United States:** Revenue was $16.4 million, down 7% on FY25. Strong growth in connected sleep revenue partly offset lower capital equipment invoicing. The region remains a key strategic market, with management focused on improving commercial execution and conversion.
- **Asia Pacific:** Revenue increased 63% to $36.5 million, led by MEG deliveries and higher invoiced sales across connected sleep and neuro-diagnostic products. The result highlights the benefit of Compumedics' established market presence, distribution channels and broad product portfolio.
- **Europe & Middle East:** Revenue was $7.4 million, down 31% on FY25, reflecting lower capital equipment and DWL revenue, partly offset by improved performance across selected sleep and EEG markets. Management remains focused on distributor productivity and sustainable margin performance.

**Summary:**

FY26 revenue performance reflects successful MEG delivery and invoicing, strong growth in connected sleep platforms and the resilience of recurring service and supplies revenue. The more diversified revenue mix provides a stronger platform for sustainable growth, while improving capital equipment conversion and margin performance remains a key priority.

## Explanation of Earnings before interest, tax, depreciation and amortisation (EBITDA) *(Appendix 4E item 2.6)*

Compumedics reported FY26 EBITDA of $5.4 million, up 72% from $3.1 million in FY25, with the EBITDA margin increasing to 9% of revenue from 6%. The improvement reflected operating leverage from higher shipped and invoiced revenue, tangible cost savings and higher other income, despite a lower gross margin and increased R&D investment. Key drivers included:

- Revenue growth of 18%, led by MEG deliveries, strong performance in Asia Pacific and growth in connected platforms
- Somfit and Nexus 360 SaaS revenue growth of 70%, providing a favourable mix benefit from scalable, recurring revenue
- Gross margin of 51% (FY25: 55%), as the favourable Somfit and SaaS mix was more than offset by the increased weighting of lower-margin MEG revenue, tariffs, and input cost pressures
- Sales and marketing expenditure reduced by $3.4 million to $14.7 million, reflecting targeted U.S. staff reductions, lower travel costs and tighter discretionary expenditure
- R&D expense increased to $4.8 million from $1.3 million, reflecting continued development activity across priority product platforms and a higher proportion of costs recognised as incurred during the year
- Management focus on margin improvement through price increases, including recovery of tariff and input cost impacts, together with supply chain efficiencies, product cost reductions and broader overhead discipline.

## Explanation of Profit from ordinary activities after tax

*(Appendix 4E item 2.6)*

The profit from ordinary activities after tax for the year ended 30 June 2026 was $0.2 million, compared with a $1.3 million loss in the prior year.

Financing charges were $1.5 million (FY25: $1.3 million). An income tax expense of $1.4 million was recognised in FY26 (FY25: $0.9 million).

Excluding these financing and tax impacts, the EBITDA commentary outlined above captures the key operational drivers of earnings performance for FY26 relative to the prior year.

## Explanation of Dividends *(Appendix 4E item 2.6)*

No dividends have been declared or paid in the period.

## Net Tangible Asset Backing *(Appendix 4E item 9)*

| | 2026 | 2025 |
|---|---|---|
| Net tangible asset backing per ordinary share (Includes right-of-use assets) | 2.1 cents | 2.7 cents |

# Consolidated statement of profit or loss and other comprehensive income for the year ended 30 June 2026

| | Notes | 2026 $'000 | 2025 $'000 |
|---|---|---|---|
| **Revenue from continuing operations** | | **60,254** | **50,829** |
| Other Income | | 1,623 | 211 |
| Cost of sales | | (29,275) | (22,911) |
| Administration | | (9,768) | (7,867) |
| Sales & marketing | | (14,670) | (18,024) |
| Research & development | | (4,754) | (1,342) |
| Finance costs | | (1,510) | (1,285) |
| Net foreign exchange loss | | (238) | (22) |
| **Profit / (Loss) before income tax** | | **1,662** | **(411)** |
| Income tax expense | | (1,448) | (857) |
| **Profit / (Loss) for the full year** | | **214** | **(1,268)** |
| Profit / (Loss) attributable to members of Compumedics Limited | | 214 | (1,268) |
| **Net Profit / (Loss) for the year** | | **214** | **(1,268)** |
| | | | |
| **Other comprehensive income / (loss)** | | | |
| Items that may be subsequently reclassified to Profit or Loss when specific conditions are met: | | | |
| Foreign currency translation | | (1,179) | 974 |
| **TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR** | | (965) | (294) |
| | | | |
| **Earnings / (loss) per share from continuing operations attributable to the ordinary equity holders of the company** (cents)**:** | | | |
| Basic earnings / (loss) per share | | 0.1 | (0.7) |
| Diluted earnings / (loss) per share | | 0.1 | (0.7) |

The above consolidated statement of profit and loss and comprehensive income should be read in conjunction with the accompanying notes.

| | Notes | 2026<br>$'000 | 2025<br>$'000 |
|---|---|---|---|
| **ASSETS** | | | |
| **Current assets** | | | |
| Cash and cash equivalents | | 6,146 | 2,690 |
| Trade and other receivables | | 12,949 | 14,876 |
| Inventories | | 13,691 | 14,656 |
| Other assets | | 1,851 | 2,994 |
| **Total current assets** | | 34,637 | 35,216 |
| **Non-current assets** | | | |
| Investments accounted for using the equity method | | 671 | 755 |
| Property, plant, and equipment | | 957 | 1,109 |
| Right-of-use assets | 6 | 1,017 | 674 |
| Intangible assets | | 19,345 | 16,587 |
| **Non-current assets** | | 21,990 | 19,125 |
| **Total assets** | | **56,627** | **54,341** |
| | | | |
| **LIABILITIES** | | | |
| **Current liabilities** | | | |
| Trade and other payables | | 7,223 | 11,610 |
| Borrowings | | 9,587 | 13,166 |
| Lease liabilities | 6 | 663 | 529 |
| Provisions | | 4,707 | 4,830 |
| Current tax liabilities | | 269 | 184 |
| Contract liabilities | | 5,728 | 1,529 |
| **Total current liabilities** | | 28,177 | 31,848 |
| **Non-current liabilities** | | | |
| Borrowings | | 3,481 | - |
| Lease liabilities | 6 | 379 | 184 |
| Provisions | | 66 | 33 |
| Deferred tax liabilities | | 1,630 | 331 |
| Contract liabilities | | 188 | 237 |
| **Total non-current liabilities** | | 5,744 | 785 |
| **Total liabilities** | | **33,921** | **32,633** |
| **Net assets** | | **22,706** | **21,708** |
| | | | |
| **EQUITY** | | | |
| Contributed equity | | 41,409 | 39,446 |
| Reserves | | (337) | 842 |
| Accumulated losses | | (18,366) | (18,580) |
| **Total equity** | | **22,706** | **21,708** |

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.

| | Contributed equity $'000 | Reserves $'000 | Accumulated Losses $'000 | Total $'000 |
|---|---|---|---|---|
| **At 1 July 2024** | **35,654** | **(132)** | **(17,312)** | **18,210** |
| Loss for the year | - | - | (1,268) | (1,268) |
| Other comprehensive income / (loss) | - | 974 | - | 974 |
| **Total comprehensive income / (loss) for the year** | **-** | **974** | **(1,268)** | **(294)** |
| **Transactions with owners in their capacity as owners:** | | | | |
| Contributions of equity, net of transaction costs | 3,792 | - | - | 3,792 |
| **Balance at 30 June 2025** | **39,446** | **842** | **(18,580)** | **21,708** |
| | | | | |
| **Balance at 1 July 2025** | **39,446** | **842** | **(18,580)** | **21,708** |
| Profit for the year | - | - | 214 | 214 |
| Other comprehensive income / (loss) | - | (1,179) | - | (1,179) |
| **Total comprehensive income / (loss) for the year** | **-** | **(1,179)** | **214** | **(965)** |
| **Transactions with owners in their capacity as owners:** | | | | |
| Contributions of equity, net of transaction costs | 1,963 | - | - | 1,963 |
| | | | | |
| **Balance at 30 June 2026** | **41,409** | **(337)** | **(18,366)** | **22,706** |

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

| | Notes | 2026 $'000 | 2025 $'000 |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Receipts from customers (inclusive of goods and services tax) | | 68,275 | 45,515 |
| Payments to suppliers and employees (inclusive of goods and services tax) | | (61,788) | (43,994) |
| Interest and other costs of finance paid | | (1,510) | (1,285) |
| Receipts from grants and other income | | 1,623 | 86 |
| Interest received | | 5 | 125 |
| **Net cash inflow from operating activities** | | **6,605** | **447** |
| **Cash flows from investing activities** | | | |
| Payment for property, plant and equipment | | (181) | (214) |
| Payment for intangible assets | | (3,722) | (7,138) |
| **Net cash (outflow) from investing activities** | | **(3,903)** | **(7,352)** |
| **Cash flows from financing activities** | | | |
| Proceeds from issue of shares | | 2,150 | 4,050 |
| Share issue transaction costs | | (150) | (258) |
| Proceeds from borrowings | | 4,312 | 4,698 |
| Repayment of borrowings | | (1,210) | (1,501) |
| Repayment of lease liabilities | | (841) | (887) |
| **Net cash inflow from financing activities** | | **4,261** | **6,102** |
| **Net increase / (decrease) in cash and cash equivalents** | | **6,963** | **(803)** |
| Cash and cash equivalents at the beginning of the year | | (1,031) | (269) |
| Effects of exchange rate changes on cash | | (307) | 41 |
| **Cash and cash equivalents at the end of the financial year** | | **5,625** | **(1,031)** |
| **This is represented by:** | | | |
| Cash assets | | 6,146 | 2,690 |
| Invoice facility and overdraft (Interest bearing liabilities) | | (521) | (3,721) |
| **Cash less invoice facility and overdraft** | | **5,625** | **(1,031)** |

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes.

# Note 1. Material accounting policy information

The material accounting policies adopted in the preparation of the financial report are set out below.

These policies have been consistently applied to all the periods presented, unless otherwise stated.

## Basis of preparation of consolidated financial report

This preliminary consolidated financial report has been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

This preliminary consolidated financial report for the year ended 30 June 2026 does not include all the notes of the type normally included in an annual financial report. Accordingly, this report should be read in conjunction with the annual report for the year ended 30 June 2025 and any public announcements made by Compumedics Limited during the year in accordance with the continuous disclosure requirements of the Corporations Act 2001 and ASX Listing Rules.

Compliance with IFRS
Australian Accounting Standards include Australian equivalents to International Financial Reporting Standards (AIFRS). Compliance with AIFRS ensures that the consolidated financial statements and notes of Compumedics Limited comply with International Financial Reporting Standards (IFRS).

Historical cost convention
These financial statements have been prepared under the historical cost convention, as modified by the revaluation of financial assets and liabilities (including derivative instruments) at fair value through profit or loss, certain classes of property, plant and equipment and investment property.

Critical accounting estimates
The preparation of financial statements in conformity with AIFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies.

This general-purpose financial report has been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board and the Corporations Act 2001.

# Note 2. Operating segments

## Identification of reportable segments

Compumedics operates through three primary geographic segments: Americas, Asia Pacific (including Australia), and Europe and the Middle East. These segments reflect the Group's internal management structure and are the basis on which performance is monitored and strategic decisions are made by the Chief Executive Officer and Chief Financial Officer, who are the Group's chief operating decision makers.

Segment classification is determined by:

- Geographic responsibility and accountability of senior management
- Operating market characteristics (e.g. regulatory environment, sales channel)
- Product mix and go-to-market model (direct vs. distributor-led)
- Exposure to distinct commercial and operational risks by region

The geographic segmentation framework aligns with how resources are allocated and performance is evaluated, reflecting the key sources of revenue generation and operational risk across the Group.

### Geographic locations

*Americas*
The Americas segment comprises the United States, Canada, and Latin America, with a major operational hub in Charlotte, North Carolina. The region covers direct sales of the Group's full product suite, including sleep diagnostics systems (clinical and home), EEG systems, ultrasonic blood-flow (TCD) monitors, SaaS platforms, consumables, and technical services. The U.S. remains a core growth market, particularly in SaaS-enabled sleep diagnostics, neuro monitoring, and clinical research, supported by ongoing commercial expansion.

*Australia and Asia Pacific*
This segment includes Australia (the location of Compumedics' global headquarters in Melbourne), as well as operations across key Asia Pacific markets such as China, Japan, Korea, and Southeast Asia. The Group sells directly to end-user customers in Australia and via a network of long-standing distributors across Asia. The region encompasses sales of all major product lines and is a strategic growth engine, with key contract wins and MEG system demand continuing to drive long-term recurring revenue opportunities.

*Europe and the Middle East*
The Group's European operations are led from Singen, Germany, with a second facility in Hamburg. The region also includes sales across the broader European Union and Middle East. Products are sold directly in Germany (notably the DWL blood flow monitoring systems), with other sales executed through established distribution partners. The European region supports growth in sleep, research EEG systems, and consumables, and plays a central role in R&D and commercial operations for the DWL business.

# Note 2. Operating segments (continued)

## Operating Segments
## For the year ended 30 June 2026

| $'000 | Americas | Australia and Asia Pacific | Europe and Middle East | Group |
|---|---|---|---|---|
| Sales to external customers | 16,362 | 36,497 | 7,395 | 60,254 |
| Intersegment sales | - | 6,028 | 9,603 | 15,631 |
| Other intersegment revenue | 1,535 | - | - | 1,535 |
| **Total segment revenue** | 17,897 | 42,525 | 16,998 | 77,420 |
| Intersegment elimination | (1,535) | (6,028) | (9,603) | (17,166) |
| **Total revenue per the Statement of Comprehensive Income** | 16,362 | 36,497 | 7,395 | 60,254 |
| | | | | |
| **Segment result** | (1,072) | 7,002 | (560) | 5,370 |
| Depreciation and amortisation | (180) | (1,597) | (421) | (2,198) |
| Finance costs | (117) | (1,165) | (228) | (1,510) |
| **Net profit / (loss) before income tax per the Statement of Comprehensive Income** | (1,369) | 4,240 | (1,209) | 1,662 |
| **Segment assets** | | | | |
| Operating assets | 6,643 | 93,872 | 22,461 | 122,976 |
| Intersegment eliminations | - | (66,349) | - | (66,349) |
| **Total assets from continuing operations per the Statement of Financial Position** | 6,643 | 27,523 | 22,461 | 56,627 |

## Note 2. Operating segments (continued)

### Operating Segments
### For the year ended 30 June 2025

| $'000 | Americas | Australia and Asia Pacific | Europe and Middle East | Group |
|---|---|---|---|---|
| Sales to external customers | 17,635 | 22,435 | 10,759 | 50,829 |
| Intersegment sales | 452 | 8,753 | 659 | 9,864 |
| Other intersegment revenue | 88 | 113 | 1,611 | 1,812 |
| **Total segment revenue** | 18,175 | 31,301 | 13,029 | 62,505 |
| Intersegment elimination | (540) | (8,866) | (2,270) | (11,676) |
| **Total revenue per the Statement of Comprehensive Income** | 17,635 | 22,435 | 10,759 | 50,829 |
| | | | | |
| **Segment result** | (3,892) | 6,804 | 208 | 3,120 |
| Depreciation and amortisation | (231) | (1,436) | (579) | (2,246) |
| Finance costs | (108) | (920) | (257) | (1,285) |
| **Net profit / (loss) before income tax per the Statement of Comprehensive Income** | (4,231) | 4,448 | (628) | (411) |
| **Segment assets** | | | | |
| Operating assets | 6,060 | 87,636 | 25,947 | 119,643 |
| Intersegment eliminations | - | (65,302) | - | (65,302) |
| **Total assets from continuing operations per the Statement of Financial Position** | 6,060 | 22,334 | 25,947 | 54,341 |

## Note 3. Dividends (Appendix 4E, item 7)

No dividend has been declared or paid in the current or prior period.

### Dividend / distribution reinvestment plans *(Appendix 4E item 8)*

Not applicable.

## Note 4. Events occurring after reporting date

The company is not aware of any material matters that would impact the financial performance and financial position of the company at this time.

## Note 5. Reconciliation of profit / (loss) after income tax to net cash flows from operating activities

| | 2026<br>$'000 | 2025<br>$'000 |
|---|---|---|
| Profit / (loss) for the year | 214 | (1,268) |
| **Non-cash flows in profit:** | | |
| Amortisation | 1,865 | 1,754 |
| Depreciation | 333 | 493 |
| Net exchange differences | (899) | 2,106 |
| **Change in operating assets and liabilities:** | | |
| (Increase) / Decrease in trade and other receivables | 1,927 | (4,449) |
| (Increase) / Decrease in other assets | 1,143 | (2,282) |
| (Increase) / Decrease in inventories | 965 | (1,445) |
| (Increase) / Decrease in deferred tax assets | - | 354 |
| Increase / (Decrease) in trade and other payables | (4,387) | 3,907 |
| Increase / (Decrease) in contract liabilities | 4,150 | 394 |
| Increase / (Decrease) in income tax payable | 85 | 184 |
| Increase / (Decrease) in deferred tax liabilities | 1,299 | 331 |
| Increase / (Decrease) in provisions | (90) | 368 |
| **Net cash inflows from operating activities** | **6,605** | **447** |

## Note 6. Lease Liabilities and Right-of-use Assets

The Group has lease liabilities relating primarily to the offices it runs the business from in Melbourne, Charlotte, Singen, Hamburg and Deijon. Additional lease liabilities included below relate to cars and office equipment in the DWL business in Germany. The total lease liabilities are:

Current lease liabilities are $663k.
Non-current lease liabilities are $379k.

Approximately 90% of the lease liabilities relate to the properties the business operates from. The underlying contracts for these properties have expiry dates from late 2027 through 2029.

The right-of-use asset related to these leases had a value of $1,017k on 30 June 2026. In the Year ended 30 June 2026 an amortisation charge against this asset was booked to the profit and loss of $792k. An interest charge of $83k was also booked to the profit and loss in relation to the lease liabilities for the twelve-month period to June 30, 2026.

During the year the Group recognised new leases with a right-of-use asset and corresponding lease liability of $1,170k, comprising the Melbourne premises lease of $1,043k which commenced on 1 September 2025 and a new lease in Korea of $127k. The recognition of these leases did not involve any cash flow and is therefore excluded from the consolidated statement of cash flows. Cash outflows in respect of lease liabilities during the year were $841k of principal, presented within financing activities, and $83k of interest, included within interest and other costs of finance paid.

## Net Tangible Asset Backing *(Appendix 4E item 9)*

| | 2026 | 2025 |
|---|---|---|
| Net tangible asset backing per ordinary share (Includes right-of-use assets) | 2.1 cents | 2.7 cents |

## Controlled entities acquired or disposed of *(Appendix 4E item 10)*

No control was gained over any new entities nor control lost over any existing entities of the group.

## Associates and Joint Venture entities *(Appendix 4E item 11)*

The Group holds an interest in Compumedics Alpha Trace GmbH, which is accounted for using the equity method. The carrying value of the investment was $671k at 30 June 2026 (2025: $755k). The movement in the year reflects the Group's share of the investee's result and foreign currency translation.

| Name of associate | Principal place of business / Country of Incorporation | Percentage Owned (%)* 2026 | Percentage Owned (%)* 2025 |
|---|---|---|---|
| Compumedics Alpha Trace GmbH | Austria | 50 | 50 |

*The percentage of ownership interest held is equivalent to the percentage voting rights for all associates.

The Group has no interest in any joint ventures at the date of this report.

## Commentary on results *(Appendix 4E item 14)*

### *Earnings per share*
Basic earnings per share improved to 0.1 cents (FY25: loss of 0.7 cents per share), reflecting the Group's return to net profit.

### *Returns to shareholders*
As per earnings per share commentary.

### *Significant features of operating performance*
Comments already noted.

### *Results of segments*

Primary Segments:
Compumedics' primary geographic segments, Americas, Asia Pacific, and Europe & Middle East, delivered mixed results in FY26:

- Asia Pacific led growth with external sales of $36.5 million (FY25: $22.4 million), supported by MEG deliveries, key customers, and demand across sleep, Somfit and neuro-diagnostic products.
- Americas external sales were $16.4 million (FY25: $17.6 million), with U.S. performance below the prior year pending the rebuild of the capital sales team, partly offset by strong U.S. Somfit growth.
- Europe & Middle East external sales were $7.4 million (FY25: $10.8 million), due to the timing of larger projects.

### *Trends in performance*

The Company is focused on converting its strong sales orders and approximately $13.1 million MEG order book into shipped and invoiced revenue, scaling recurring SaaS revenues, and progressing Somfit D toward commercial release in the USA. The Company enters FY27 focused on delivering further double-digit revenue growth and EBITDA growth at a faster rate than revenue.

### *Other factors that affected results in the period or which are likely to affect results in the future*
Not applicable

## Foreign Accounting standards *(Appendix 4E item 13)*
Not applicable.

## Audit *(Appendix 4E items 15 - 17)*

This report is based on accounts that are in the process of being audited.

**Authorised for lodgement by the Board of Directors of Compumedics Limited.**