

APPENDIX 4D – HALF YEAR REPORT GIVEN TO ASX UNDER LISTING RULE 4.2A.3 FOR THE 6 MONTH PERIOD ENDED 30 JUNE 2023

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

1. DETAILS OF THE REPORTING PERIOD

Reporting period: 6 month period ended 30 June 2023

Previous corresponding period: 6 month period ended 30 June 2022

2. RESULTS FOR ANNOUNCEMENT TO THE MARKET

	30 June 2023 €	30 June 2022 €	% change
Recurring Revenue	3,321,223	2,991,292	11%
Non Recurring Revenue	1,035,124	922,482	12%
Total Revenue	4,356,347	3,913,774	11%
(Loss) after tax attributable to members	(4,461,662)	(5,048,638)	12%
Net (Loss) for the period attributable to members	(4,461,662)	(5,048,638)	12%

The Company has not declared, and does not propose to pay, any dividends for the period ended 30 June 2023.

3. NET TANGIBLE ASSETS PER SECURITY

	6 month period ended 30 June 2023	6 month period ended 30 June 2022	% change
Net tangible assets per security	N/A	€0.011	N/A

Net tangible assets are defined as the net assets of Oneview Healthcare Plc less intangible assets. The Company had net tangible losses at 30 June 2023. There were 535,542,910 securities on issue at 30 June 2023 (30 June 2022: 520,721,243).

4. DIVIDENDS AND DISTRIBUTIONS

The Company did not pay any distributions during the 6 month period ended 30 June 2023. The Company has not declared any distributions for the 6 month period ended 30 June 2022.

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5. OTHER INFORMATION

Details of entities over which control has been gained or lost during the 6 months to 30 June 2023: N/A

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

Details of associates and joint venture entities: N/A

The interim financial statements for the half year ended 30 June 2023 form part of and should be read in conjunction with this half year report (Appendix 4D). The unaudited condensed consolidated interim financial report has been prepared in accordance with IAS 34 Interim Financial Reporting as adopted by the European Union and has been reviewed by KPMG. Any other information required pursuant to ASX Listing Rule 4.2A not contained in this Appendix 4D is found in the attached Interim Financial Report.

This information should be read in conjunction with the 2022 Annual Report.

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Interim Financial Report 6 Months ended 30 June 2023

Oneview Healthcare PLC and Subsidiaries

Corporate Information

Directors	Joseph Patrick Rooney (Interim Chairman – appointed 13 July 2023 - Irish) Michael Kaminski (Chairman – resigned 26 June 2023 – American) Nashina Asaria (American) Dr. Lyle Berkowitz (American) James Fitter (Australian)	
Company secretary	Helena D’Arcy (Irish)	
Registered office	2nd Floor Avoca Court Temple Road Blackrock Co. Dublin Ireland	
Independent auditor	KPMG Chartered Accountants 1 Stokes Place St. Stephen’s Green Dublin 2 Ireland	
Solicitors	<u>Ireland</u> A&L Goodbody 25-28 North Wall Quay Dublin 1 Ireland	<u>Australia</u> Clayton Utz Level 15 1 Bligh Street Sydney NSW 2000 Australia
Bankers	HSBC Bank Ltd Guildford and Weybridge Commercial Centre Edgeborough Road Guildford Surrey GU12BJ United Kingdom	
Share registrar	Computershare Investor Services Pty Ltd Level 4 60 Carrington Street Sydney NSW 2000 Australia	
Company number	513842	
ARBN	610 611 768	

Oneview Healthcare PLC and Subsidiaries

Directors' Report

The Directors present their report and the condensed consolidated interim financial statements of Oneview Healthcare PLC and Subsidiaries (the "Group") for the 6 month period ended 30 June 2023.

Principal activity, business review and future developments

The principal activity of the Group is the development and sale of software for the healthcare sector, along with associated hardware and the provision of related consultancy services.

As at 30 June 2023, the Oneview system was contracted in 16,875 beds, an increase of 16.6% compared to 30 June 2022. The system was live in 11,447 beds (30 June 2022: 9,516). 5,428 beds were contracted but not yet installed (30 June 2022: 4,959). As foreshadowed, a small number of low margin Gen 2 customers chose not to upgrade to Gen 3, reducing contracted beds by 1,462 in early July 2023. The financial impact of this churn was not material.

The Company has commenced development of its Bring Your Own Device ("BYOD") product which is expected to materially expand the serviceable market and eliminate friction in the sales cycle. The Company expects to deliver the first version of this product in Q4 of this year.

The Company entered into a Value-Added Reselling Agreement with Baxter International, Inc. (NYSE:BAX) ("Baxter") to resell Oneview's Care Experience Platform (CXP) in the US market. Baxter is a leading provider of connected hospital beds to the US market and offers one of the leading care communications and collaboration (CC&C) platforms. Baxter's CC&C portfolio includes nurse call, locating, mobile communications, medical device integrations and alarm management. Adding Oneview's cloud-hosted CXP will broaden the Baxter portfolio in certain markets with patient experience, digital door signs and digital whiteboards to better connect patients, families and care teams during inpatient visits. Execution of the reselling agreement has commenced with market launch scheduled for Q3 of this year.

During the period, Oneview announced several contract successes including:

- In March 2023, Oneview was informed that its tender for a seven-year partnership with the Children's Hospital Ireland ("CHI") had been successful. The contract was signed on 3rd August. CHI marks the first European Cloud customer for Oneview and reflects the global appeal of the Oneview Care Experience Platform. The contract is for an initial seven-year term across 645 patient locations with an option for a further 3 years.
- A five-year contract with Catholic Health System of Long Island, New York, was signed for an initial program to deploy our CXP Cloud Enterprise platform to 800 inpatient beds over the next two years. Catholic Health is an integrated system comprising 1,998 beds across six acute care hospitals, three nursing homes, a home health service, a hospice and a network of physician practices.
- A five-year contract for an initial deployment of Oneview Cloud Start in 88 beds was signed with the University of Miami Health System (UHealth) for its Sylvester Comprehensive Cancer Centre. UHealth's comprehensive network includes three hospitals (560 beds) and more than 30 outpatient facilities in Miami-Dade, Broward, Palm Beach and Collier counties.
- A five-year contract was signed with Adeney Private Hospital in Melbourne, Australia for 42 rooms.
- A five-year contract was signed with Avive Health Australia for the CXP Cloud Enterprise solution in both its Melbourne and Brisbane mental health care facilities (123 rooms).

Oneview Healthcare PLC and Subsidiaries

Directors' Report (*continued*)

- Bumrungrad International Hospital, Thailand has confirmed an upgrade to Gen 3 in 600 beds making them the company's first Cloud customer in Southeast Asia. This is currently in contracting and the contract will be extended for a further three years. Purchase orders have been received for this upgrade which will commence later this year.

A further two net new logos are in late-stage contract negotiation, representing 2,250 new beds, demonstrating renewed commercial activity post pandemic.

The 1,045 bed expansion at NYU Langone is now substantially complete.

Two of the ten hospitals in the BJC expansion are now live. Installation in the third and fourth hospitals is underway.

The sales pipeline continues to grow and the Company is starting to achieve sales conversion, with the signing of five new logos since the start of the year.

Results and dividends

The loss for the six month period to 30 June 2023 from continuing operations amounted to €4,461,662 (30 June 2022: loss of €5,048,638). Excluding once-off income and costs from settlement of the Regis legal case reflected in 2022 of €1.29 million, the loss from continuing operations reduced by 30%. These results were achieved through proactive management of the cost-base with operating expenses of €7,151,321 being 20% lower than the previous corresponding period.

Revenue for the period amounted to €4,356,347 (30 June 2022: €3,913,774). Recurring revenue for the period amounted to €3,321,223 (30 June 2022: €2,991,292) and will continue to grow as the Company deploys contracted beds. Non-recurring revenue for the period was €1,035,124 (30 June 2022: €922,482). The Company expects a material increase in revenue growth in the second half of this year as new projects signed last year become live and installation work on new logos signed in the first six months of this year commences.

Full time headcount at 30 June 2023 was 74 (June 2022: 92).

The Directors do not recommend payment of an interim dividend.

Directors

The current Directors are as set out on page 1. The Directors' interests held at 30 June 2023 are disclosed in note 19.

Going concern

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

The Group incurred losses of €4.4 million for the period ended 30 June 2023. As at 30 June 2023, the Group had cash reserves of €2.6 million.

Oneview Healthcare PLC and Subsidiaries

Directors' Report (*continued*)

Going concern (continued)

The Group completed an A\$20 million (€12 million) equity placement on 25 July 2023. The Company also offered a Security Purchase Plan (SPP) to existing eligible security holders which was oversubscribed and, after a 50% scale back, has raised A\$2.8 million (€1.7 million). At the date of signing of the financial statements, management assessed the Group's ability to continue as a going concern and determined that it expects that its existing cash and other working capital will be sufficient to enable the Group to fund its operating expenses and capital expenditure requirements for a period of at least 12 months from the date of approval of the interim condensed financial statements. The Group has based this estimate on assumptions, such as expected revenue growth, cash outflows and other external factors, that may prove to be wrong, and there is a possibility that the Group may use its capital resources sooner than it currently expects. However, the Group has applied prudent assumptions regarding its sales and cash collection figures and has considered alternative scenarios and plans based on flexed forecasts to assess if the existing cash and expected operating results are sufficient to enable the Group to fund its operations for a period of at least 12 months from the date of approval of the financial statements.

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

Post balance sheet events

On 25 July 2023, the Company announced that it had undertaken an equity placement which raised A\$20 million (€12.1 million) in gross proceeds. The Company also offered a Security Purchase Plan (SPP) to existing eligible security holders which was oversubscribed and, after a 50% scale back, has raised A\$2.8 million (€1.7 million).

On behalf of the board



James Fitter
Director



Joseph Rooney
Director

28 August 2023



KPMG

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St. Stephen's Green
Dublin 2
D02 DE03
Ireland

Independent Review Report to Oneview Healthcare PLC (“the Entity”)

Conclusion

We have been engaged by the Entity to review the Entity’s condensed set of consolidated financial statements in the half-yearly financial report for the six months ended 30 June 2023 which comprises the Condensed Consolidated Interim Statement of Comprehensive Income, Condensed Consolidated Interim Statement of Financial Position, Condensed Consolidated Statement of Changes in Equity, Condensed Consolidated Interim Statement of Cash Flows, a summary of significant accounting policies and other explanatory notes.

Based on our review, nothing has come to our attention that causes us to believe that the condensed set of consolidated financial statements in the half-yearly financial report for the six months ended 30 June 2023 is not prepared, in all material respects in accordance with International Accounting Standard 34 Interim Financial Reporting (“IAS 34”) as adopted by the EU.

Basis for conclusion

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

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

We read the other information contained in the half-yearly financial report to identify material inconsistencies with the information in the condensed set of consolidated financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the review. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Conclusions relating to going concern

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

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

Directors’ responsibilities

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

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

As disclosed in note 2, the annual financial statements of the Entity for the year ended 31 December 2022 are prepared in accordance with International Financial Reporting Standards as adopted by the EU.

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

Directors’ responsibilities (continued)

In preparing the condensed set of consolidated financial statements, the Directors are responsible for assessing the Entity’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Our responsibility

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

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

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

This report is made solely to the Entity in accordance with the terms of our engagement. Our review has been undertaken so that we might state to the Entity those matters we are required to state to it in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Entity for our review work, for this report, or for the conclusions we have reached.

KPMG
Chartered Accountants
1 Stokes Place
St. Stephen’s Green
Dublin 2

28 August 2023

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Oneview Healthcare PLC and Subsidiaries

Condensed Consolidated Interim Statement of Comprehensive Income

For the six month period ended 30 June 2023

		6 Months ended 30 June 2023 Unaudited Total €	6 Months ended 30 June 2022 Unaudited Total €
Revenue	3	4,356,347	3,913,774
Cost of sales		(1,528,687)	(1,444,172)
Gross profit		2,827,660	2,469,602
Other income	6	-	1,360,637
Sales and marketing expenses	4	(1,422,560)	(2,079,762)
Product development and delivery expenses	4	(4,161,393)	(5,143,973)
General and administrative expenses	4	(1,567,368)	(1,732,490)
Operating loss		(4,323,661)	(5,125,986)
Finance charges	8	(112,230)	(62,225)
Finance income	8	980	164,852
Loss before tax		(4,434,911)	(5,023,359)
<u>Items that are or may be reclassified subsequently to profit and loss:</u>			
Income tax	7	(26,751)	(25,279)
Loss for the period		(4,461,662)	(5,048,638)
Other comprehensive income/(loss)			
Foreign currency translation differences on foreign operations (no tax impact)		25,545	(225,720)
Other comprehensive income/(loss), net of tax		25,545	(225,720)
Total comprehensive loss for the period		(4,436,117)	(5,274,358)
Loss per share			
Basic		(0.01)	(0.01)
Diluted		(0.01)	(0.01)

The notes on pages 12 to 29 are an integral part of these condensed consolidated interim financial statements.

Oneview Healthcare PLC and Subsidiaries

Condensed Consolidated Interim Statement of Financial Position

As at 30 June 2023

		30 June 2023	31 Dec 2022
	Note	Unaudited €	Audited €
Non-current assets			
Intangible assets	9	180,142	264,877
Property, plant and equipment	10	1,061,340	613,779
Research and development tax credit	12	942,652	639,639
		2,184,134	1,518,295
Current assets			
Inventories	11	1,191,033	1,227,691
Trade and other receivables	12	2,317,416	3,342,163
Contract assets	3	415,111	240,035
Current income tax receivable		16,407	16,025
Cash and cash equivalents		2,611,334	6,409,936
		6,551,301	11,235,850
Total assets		8,735,435	12,754,145
Equity			
Issued share capital	16	535,543	534,990
Share premium	16	120,369,325	120,369,325
Treasury reserve	16	(2,586)	(2,586)
Other undenominated capital	16	4,200	4,200
Translation reserve	16	39,539	13,994
Reorganisation reserve	16	(1,351,842)	(1,351,842)
Share based payments reserve	17	7,206,454	6,446,943
Accumulated losses		(127,860,824)	(123,758,477)
		(1,060,191)	2,256,547
Non-current liabilities			
Lease liabilities	15	885,789	370,732
Deferred income	14	7,378	20,295
Trade and other payables	13	2,665,850	2,789,637
		3,559,017	3,180,664
Current liabilities			
Trade and other payables	13	6,116,189	7,144,655
Lease liabilities	15	92,164	172,279
Current income tax liabilities		28,256	-
		6,236,609	7,316,934
Total liabilities		9,795,626	10,497,598
Total equity and liabilities		8,735,435	12,754,145

The notes on pages 12 to 29 are an integral part of these condensed consolidated interim financial statements.

Oneview Healthcare PLC and Subsidiaries

Condensed Consolidated Interim Statement of Changes in Equity

For the six month period ended 30 June 2023

	Issued share capital	Share premium	Treasury reserve	Other undenominated capital	Reorganisation reserve	Share based payment reserve	Translation reserve	Accumulated losses	Total equity
	€	€	€	€	€	€	€	€	€
Balance at 1 January 2022	518,477	120,071,867	(2,586)	4,200	(1,351,842)	4,344,439	94,254	(113,778,692)	9,900,117
Loss for the period	-	-	-	-	-	-	-	(5,048,638)	(5,048,638)
Foreign currency translation	-	-	-	-	-	-	(225,720)	-	(225,720)
Total comprehensive loss	-	-	-	-	-	-	(225,720)	(5,048,638)	(5,274,358)
<i>Transactions with shareholders</i>									
Share based payment compensation to employees	-	-	-	-	-	1,568,806	-	-	1,568,806
Share based payment compensation to non-employees	-	-	-	-	-	52,298	-	-	52,298
Vesting of restricted share unit awards	2,244	-	-	-	-	(337,954)	-	335,710	-
Transfer to accumulated losses in respect of expired options	-	-	-	-	-	(751)	-	751	-
Balance at 30 June 2022 (unaudited)	520,721	120,071,867	(2,586)	4,200	(1,351,842)	5,626,838	(131,466)	(118,490,869)	6,246,863

Oneview Healthcare PLC and Subsidiaries

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

For the six month period ended 30 June 2023

	Issued share capital	Share premium	Treasury reserve	Other undenominated capital	Reorganisation reserve	Share based payment reserve	Translation reserve	Accumulated losses	Total equity
	€	€	€	€	€	€	€	€	€
Balance at 1 January 2022	518,477	120,071,867	(2,586)	4,200	(1,351,842)	4,344,439	94,254	(113,778,692)	9,900,117
Loss for the year	-	-	-	-	-	-	-	(10,869,459)	(10,869,459)
Foreign currency translation	-	-	-	-	-	-	(80,260)	-	(80,260)
Total comprehensive loss	-	-	-	-	-	-	(80,260)	(10,869,459)	(10,949,719)
<i>Transactions with shareholders</i>									
Share based payment compensation to employees	-	-	-	-	-	2,996,691	-	-	2,996,691
Vesting of restricted share unit awards	4,513	-	-	-	-	(609,774)	-	605,261	-
Exercise of share options	12,000	297,458	-	-	-	(68,757)	-	68,757	309,458
Transfer to accumulated losses in respect of expired restricted share unit awards	-	-	-	-	-	(215,135)	-	215,135	-
Transfer to accumulated losses in respect of expired options	-	-	-	-	-	(521)	-	521	-
Balance at 31 December 2022 (audited)	534,990	120,369,325	(2,586)	4,200	(1,351,842)	6,446,943	13,994	(123,758,477)	2,256,547
Balance at 1 January 2023	534,990	120,369,325	(2,586)	4,200	(1,351,842)	6,446,943	13,994	(123,758,477)	2,256,547
Loss for the period	-	-	-	-	-	-	-	(4,461,662)	(4,461,662)
Foreign currency translation	-	-	-	-	-	-	25,545	-	25,545
Total comprehensive loss	-	-	-	-	-	-	25,545	(4,461,662)	(4,436,117)
<i>Transactions with shareholders</i>									
Share based payment compensation to employees	-	-	-	-	-	1,119,379	-	-	1,119,379
Vesting of restricted share unit awards	553	-	-	-	-	(60,128)	-	59,575	-
Transfer to accumulated losses in respect of expired restricted share unit awards	-	-	-	-	-	(298,786)	-	298,786	-
Transfer to accumulated losses in respect of expired options	-	-	-	-	-	(954)	-	954	-
Balance at 30 June 2023 (unaudited)	535,543	120,369,325	(2,586)	4,200	(1,351,842)	7,206,454	39,539	(127,860,824)	(1,060,191)

The notes on pages 12 to 29 are an integral part of these condensed consolidated interim financial statements.

Oneview Healthcare PLC and Subsidiaries

Condensed Consolidated Interim Statement of Cash Flows

For the six month period ended 30 June 2023

		6 months ended	
		30 June 2023	30 June 2022
		Unaudited	Unaudited
	Note	€	€
Cash flows used in operating activities			
Receipts from customers		4,159,497	2,829,311
Legal claim settlement proceeds		-	1,360,637
Payments to suppliers and staff		(7,505,163)	(9,241,134)
Finance charges		(79,168)	(62,167)
Income tax (paid)/refunded		(39,908)	8,931
		<hr/>	<hr/>
Net cash used in operating activities	18	(3,464,742)	(5,104,422)
		<hr/>	<hr/>
Cash flows used in investing activities			
Purchase of property, plant and equipment	10	(66,131)	(36,011)
Purchase of Intangible assets	9	(15,000)	-
		<hr/>	<hr/>
Net cash used in investing activities		(81,131)	(36,011)
		<hr/>	<hr/>
Cash flows used in financing activities			
Transaction costs paid		-	(144,565)
Repayment of lease liabilities		(175,220)	(140,495)
		<hr/>	<hr/>
Net cash flows used in financing activities		(175,220)	(285,060)
		<hr/>	<hr/>
Net decrease in cash held		(3,721,093)	(5,425,493)
Foreign exchange impact on cash and cash equivalents		(77,509)	262,354
Cash and cash equivalents at beginning of financial period		6,409,936	15,175,985
		<hr/>	<hr/>
Cash and cash equivalents at end of financial period		2,611,334	10,012,846
		<hr/>	<hr/>

The notes on pages 12 to 29 are an integral part of these condensed consolidated interim financial statements.

Oneview Healthcare PLC and Subsidiaries

Notes to the Condensed Consolidated Interim Financial Statements

1. Reporting entity

Oneview Healthcare PLC (“OHP”) is domiciled in Ireland with its registered office at 2nd Floor, Avoca Court, Temple Road, Blackrock, Co. Dublin, Ireland (company registration number 513842). During the period, the Company changed its registered office. The condensed consolidated interim financial statements as at and for the six-month period ended 30 June 2023 comprise OHP and its subsidiary undertakings (together referred to as the “Group”).

2. Accounting policies

Basis of Accounting

These unaudited condensed consolidated interim financial statements and the information set out in this report cover the six month period ended 30 June 2023 and have been prepared in accordance with IAS 34 “Interim Financial Reporting” as adopted by the European Union.

The condensed consolidated interim financial statements do not include all the information required for a complete set of financial statements prepared in accordance with IFRS as adopted by the European Union. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group’s financial position and performance since 31 December 2022. They should be read in conjunction with the statutory consolidated financial statements of the Group, which were prepared in accordance with IFRS as adopted by the European Union, as at and for the year ended 31 December 2022. The accounting policies applied within are consistent with the accounting policies applied at year end. Those statutory financial statements have been filed with the Registrar of Companies and are available at www.oneviewhealthcare.com. The audit opinion on those statutory financial statements was unqualified and did not contain any matters to which attention was drawn by way of emphasis.

Judgements and estimates

The preparation of these condensed consolidated interim financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. In preparing this interim financial report, the significant judgements made by management in applying the Group’s accounting policies and the key sources of estimation uncertainty were the same as those applied to the consolidated financial statements for the year ended 31 December 2022.

These condensed consolidated interim financial statements were authorised for issue by the Company’s Board of Directors on 28 August 2023.

Going concern

Since its inception, the Group has incurred net losses and generated negative cash flows from its operations. To date, it has financed its operations through the sale of equity securities, including its initial public offering of Oneview Healthcare PLC in March 2016 and various equity raisings, the most recent being in July 2023 securing A\$20 million (€12.1 million) in equity fundraisings. The Company also offered a Security Purchase Plan (SPP) to existing eligible security holders which was oversubscribed and, after a 50% scale back, has raised A\$2.8 million (€1.7 million). The Group incurred losses of €4.4 million for the period ended 30 June 2023.

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

2. Accounting policies (continued)

Going concern (continued)

As at 30 June 2023, the Group had cash reserves of €2.6 million.

The Group completed a A\$20 million (€12 million) equity placement on 25 July 2023. At the date of signing of the financial statements, management assessed the Group's ability to continue as a going concern and determined that it expects that its existing cash and other working capital will be sufficient to enable the Group to fund its operating expenses and capital expenditure requirements for a period of at least 12 months from the date of approval of the interim condensed financial statements. The Group has based this estimate on assumptions, such as expected revenue growth, cash outflows and other external factors, that may prove to be wrong, and there is a possibility that the Group may use its capital resources sooner than it currently expects. However, the Group has applied prudent assumptions regarding its sales and cash collection figures and has considered alternative scenarios and plans based on flexed forecasts to assess if the existing cash and expected operating results are sufficient to enable the Group to fund its operations for a period of at least 12 months from the date of approval of the financial statements.

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

New and upcoming standards

The accounting policies applied by the Group in the consolidated interim financial statements are the same as those applied by the Group in its consolidated financial statements as at and for the year ended 31 December 2022, except for the adoption of new standards or interpretations. Comparative figures have not been re-stated for the adoption of new standards.

The adoption of new IFRS or IFRIC interpretations that are effective for the first time for the financial period beginning on or after 1 January 2023 did not have a material impact on the Group.

A number of new standards, amendments to standards and interpretations are effective for financial periods beginning on various dates after 1 January 2023 and have been adopted in preparing this interim financial information as at 30 June 2023. These include:

- Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction – Amendments to IAS 12 Income Taxes

The impact of these standards on the Group is not material.

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

2. Accounting policies (continued)

New and upcoming standards (continued)

A number of new standards, amendments to standards and interpretations are available for early adoption for financial periods beginning on various dates after 1 January 2023 and have not been adopted early in preparing these interim financial information as at 30 June 2023. These include:

- IFRS 17 Insurance Contracts (issued on 18 May 2017); including Amendments to IFRS 17 (issued on 25 June 2020)
- Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2)
- Definition of Accounting Estimate (Amendments to IAS 8)
- Initial Application of IFRS 17 and IFRS 9 – Comparative Information (Amendments to IFRS 17) (issued on 9 December 2021)

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

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Oneview Healthcare PLC and Subsidiaries

Notes (continued)

3. Segment information

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

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

Revenue by type and geographical region is as follows:

	30 June 2023	30 June 2022
	€	€
Revenue by type:		
Contracted subscription revenue		
Software usage and content	2,159,837	1,926,515
Support income	1,093,508	987,136
Licence fee	67,878	77,641
	<hr/>	<hr/>
	3,321,223	2,991,292
	<hr/>	<hr/>
Hardware, services and other income		
Hardware	821,664	507,947
Services income	213,460	414,535
	<hr/>	<hr/>
	1,035,124	922,482
	<hr/>	<hr/>
	4,356,347	3,913,774
	<hr/> <hr/>	<hr/> <hr/>
Revenue by geographic region:		
Ireland	2,100	2,100
United States	3,063,369	2,270,185
Australia	1,112,368	1,455,936
Asia	137,439	138,759
Middle East	41,071	46,794
	<hr/>	<hr/>
	4,356,347	3,913,774
	<hr/> <hr/>	<hr/> <hr/>

Major customers

Revenues from customers A, B and C represented 26% (June 2022: 21%), 14% (June 2022: 11%) and 12% (June 2022: 9%) respectively, of the Group's total revenue in the six month period.

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

3. Segment information (continued)

Receivables, contract assets and contract liabilities from contracts with clients:	30 June 2023	31 December 2022
	€	€
Receivables, which are included in 'trade and other receivables'	529,023	995,595
Contract assets	415,111	240,035
Deferred income	(2,465,187)	(3,254,481)
	<hr/>	<hr/>

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

	30 June 2023	31 December 2022
	€	€
Balance at start of period	240,035	309,466
Transfers from contract assets recognised at the beginning of the period to receivables	(73,302)	(87,619)
Increase/(decrease) as a result of changes in the measure of progress	130,247	(53,913)
Increase as a result of additions in the year	118,131	72,101
	<hr/>	<hr/>
Balance at end of period	415,111	240,035
	<hr/> <hr/>	<hr/> <hr/>

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

	30 June 2023	31 December 2022
	€	€
Balance at start of period	3,254,481	3,333,689
Transfers from deferred income at the beginning of the period to profit or loss	(3,190,231)	(3,252,468)
Increase as a result of additions in the year	2,400,937	3,173,260
	<hr/>	<hr/>
Balance at end of period	2,465,187	3,254,481
	<hr/> <hr/>	<hr/> <hr/>

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Oneview Healthcare PLC and Subsidiaries

Notes (continued)

4. Expenses by nature

	Note	30 June 2023 €	30 June 2022 €
Employee benefit expenses	5	4,891,219	5,878,391
Consultants and contractors' costs		303,316	852,872
Depreciation	10	252,267	229,978
Amortisation – Development costs	9	99,735	118,636
Insurance premiums		361,295	357,793
Professional & legal fees		188,526	324,934
Travel		92,684	152,367
Marketing		110,898	282,498
Other administrative costs		851,381	758,756
		<hr/>	<hr/>
		7,151,321	8,956,225
		<hr/> <hr/>	<hr/> <hr/>
<u>Disclosed as:</u>			
Sales and marketing expenses		1,422,560	2,079,762
Product development and delivery expenses		4,161,393	5,143,973
General and administrative expenses		1,567,368	1,732,490
		<hr/>	<hr/>
		7,151,321	8,956,225
		<hr/> <hr/>	<hr/> <hr/>

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

5. Employee benefits expense

	30 June 2023	30 June 2022
	€	€
Employee benefits expense (inclusive of Directors' salaries) comprises:		
Wages and salaries	3,266,969	3,688,936
Social welfare costs	357,937	408,293
Superannuation costs	146,934	212,356
Share based payments	1,119,379	1,568,806
	<u>4,891,219</u>	<u>5,878,391</u>

The number of permanent full-time persons (including executive Directors) employed by the Group at the end of the period was 74 (2022: 92).

	30 June 2023	30 June 2022
	Number	Number
Sales and marketing	9	22
Product development and delivery	57	63
General and administrative	8	7
	<u>74</u>	<u>92</u>

6. Other Income

No other income was recognised during the period.

The other income in the prior period related to a commercial settlement agreed with aged care operator Regis Aged Care Pty Ltd in relation to the claim launched by the Company for breach of the Collaboration Agreement between the parties without admission of liability of either party.

A settlement of A\$2 million (€1.36 million) was agreed and was received by the Company in May 2022. Legal fees of €0.07 million associated with the claim were incurred and paid during the prior period and are reflected in professional and legal fees within general and administrative costs.

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

7. Income tax

The components of the current tax charge are as follows:

	30 June 2023	30 June 2022
	€	€
Current tax charge		
Foreign tax for the period	26,751	25,279
	<hr/>	<hr/>
Total tax charge in income statement	26,751	25,279
	<hr/> <hr/>	<hr/> <hr/>

The Group has an unrecognised deferred tax asset carried forward of €14,493,533 (31 December 2022: €14,286,522). The deferred tax asset only accrues in Ireland and has no expiry date. As the relevant group companies have a history of losses, a deferred tax asset will not be recognised until these companies can predict future taxable profits with sufficient certainty.

8. Finance income/(charges)

	30 June 2023	30 June 2022
	€	€
Finance income		
Interest income	980	58
Foreign exchange gain	-	164,794
	<hr/>	<hr/>
Finance income	980	164,852
	<hr/> <hr/>	<hr/> <hr/>
Finance charges		
Bank charges	8,690	12,059
Interest charge on lease liabilities	34,072	40,551
Interest charge	37,386	9,615
Foreign exchange loss	32,082	-
	<hr/>	<hr/>
Finance charges	112,230	62,225
	<hr/> <hr/>	<hr/> <hr/>

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

9. Intangible assets

	Software €	Development Costs €	Total €
Cost			
At 1 January 2023	221,287	5,213,747	5,435,034
Additions	15,000	-	15,000
	<u>236,287</u>	<u>5,213,747</u>	<u>5,450,034</u>
At 30 June 2023			
Amortisation			
At 1 January 2023	221,287	4,948,870	5,170,157
Amortisation	-	99,735	99,735
	<u>221,287</u>	<u>5,048,605</u>	<u>5,269,892</u>
At 30 June 2023			
Carrying amount			
At 30 June 2023	<u>15,000</u>	<u>165,142</u>	<u>180,142</u>
At 31 December 2022	<u>-</u>	<u>264,877</u>	<u>264,877</u>

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Oneview Healthcare PLC and Subsidiaries

Notes (continued)

10. Property, plant and equipment

	Fixtures, fittings and equipment	Land and Buildings *	Total
	€	€	€
Cost			
At 1 January 2023	1,558,832	1,768,954	3,327,786
Additions	66,131	644,234	710,365
Foreign currency translation differences	(959)	(33,321)	(34,280)
	<u>1,624,004</u>	<u>2,379,867</u>	<u>4,003,871</u>
Depreciation			
At 1 January 2023	1,382,953	1,331,054	2,714,007
Charge for the period	36,842	215,425	252,267
Foreign currency translation differences	900	(24,643)	(23,743)
	<u>1,420,695</u>	<u>1,521,836</u>	<u>2,942,531</u>
Net book value			
At 30 June 2023	<u>203,309</u>	<u>858,031</u>	<u>1,061,340</u>
At 31 December 2022	<u>175,879</u>	<u>437,900</u>	<u>613,779</u>

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

11. Inventories

	30 June 2023	31 Dec 2022
	€	€
Finished goods	1,191,033	1,227,691
	<u>1,191,033</u>	<u>1,227,691</u>

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

12. Trade receivables and other receivables

	30 June 2023	31 Dec 2022
	€	€
<i>Amounts falling due within one year:</i>		
Trade receivables	529,023	995,595
Prepaid expenses and other current assets	1,153,073	1,638,690
Research and development tax credit receivable	628,224	628,224
Sales tax recoverable	7,096	79,654
	<u>2,317,416</u>	<u>3,342,163</u>
	30 June 2023	31 Dec 2022
	€	€
<i>Amounts falling due after more than one year:</i>		
Research and development tax credit receivable	942,652	639,639
	<u>942,652</u>	<u>639,639</u>

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

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

<i>Trade receivables</i>	30 June 2023	31 Dec 2022
	€	€
US Dollar	338,107	748,407
Australian Dollar	153,710	222,510
AED	12,730	19,512
Euro	24,476	5,166
	<u>529,023</u>	<u>995,595</u>

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Oneview Healthcare PLC and Subsidiaries

Notes (continued)

13. Trade and other payables

<i>Amounts falling due within one year</i>	30 June 2023	31 Dec 2022
	€	€
Trade payables	1,073,377	1,071,692
Payroll related taxes	207,509	151,715
Superannuation	57,462	44,278
Other payables and accruals	2,210,815	2,469,283
Deferred income	2,457,809	3,234,186
R&D tax credit – deferred grant income	66,145	99,220
Sales tax payable	43,072	74,281
	<hr/>	<hr/>
	6,116,189	7,144,655
	<hr/> <hr/>	<hr/> <hr/>

<i>Amounts falling due after more than one year</i>	30 June 2023	31 Dec 2022
	€	€
Payroll related taxes	2,391,708	2,476,858
Other payables and accruals	274,142	312,779
	<hr/>	<hr/>
	2,665,850	2,789,637
	<hr/> <hr/>	<hr/> <hr/>

Included within current and non-current payroll related taxes due at 30 June 2023 is €2,514,244 (including estimated interest of €37,386) relating to the Irish Revenue Commissioner Debt Warehousing scheme for the period May 2020 to December 2021.

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

14. Deferred income (non-current)

	30 June 2023	31 Dec 2022
	€	€
Deferred income	7,378	20,295
	<hr/>	<hr/>
	7,378	20,295
	<hr/> <hr/>	<hr/> <hr/>

15. Lease liabilities

	30 June 2023	31 Dec 2022
	€	€
Current	92,164	172,279
Non-current	885,789	370,732
	<hr/>	<hr/>
	977,953	543,011
	<hr/> <hr/>	<hr/> <hr/>

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

16. Share capital and other reserves

	30 June 2023	31 Dec 2022
Authorised Share Capital		
Ordinary shares		
No. of shares	750,000,000	750,000,000
Nominal value	€0.001	€0.001
“B” Ordinary shares		
No. of shares	420,000	420,000
Nominal value	€0.01	€0.01
	€	€
Authorised Ordinary Share Capital	750,000	750,000
Authorised “B” Ordinary Share Capital	4,200	4,200
	<hr/>	<hr/>
Authorised Share Capital	754,200	754,200
	<hr/> <hr/>	<hr/> <hr/>

Issued Share Capital	No. of shares	Nominal Value	Share Capital €	Share Premium €	Total €
Balance – 1 Jan 2022	518,477,053	€0.001	518,477	120,071,867	120,590,344
Share issue – 13 Jan 2022	444,444	€0.001	444	-	444
Share issue – 11 Apr 2022	538,989	€0.001	539	-	539
Share issue – 4 May 2022	1,164,757	€0.001	1,165	-	1,165
Share issue – 20 Jun 2022	96,000	€0.001	96	-	96
Share issue – 7 Sept 2022	240,796	€0.001	241	-	241
Share issue – 3 Oct 2022	1,104,107	€0.001	1,104	-	1,104
Share issue – 2 Nov 2022	924,298	€0.001	924	-	924
Exercise of options – 9 Nov 2022	12,000,000	€0.001	12,000	297,458	309,458
	534,990,444	€0.001	534,990	120,369,325	120,904,315
Share issue – 2 March 2023	552,466	€0.001	553	-	553
Balance – 30 June 2023	535,542,910	€0.001	535,543	120,369,325	120,904,868

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

16. Share capital and other reserves (continued)

552,466 ordinary shares were issued during the period, in respect of 552,466 restricted share unit awards which vested during the period and were issued at a price of €0.001 per share.

4,513,391 ordinary shares were issued during the prior year, in respect of 4,513,391 restricted share unit awards which vested during the year and were issued at a price of €0.001 per share.

12,000,000 ordinary shares were issued during the prior year, in respect of 12,000,000 outstanding share options which were exercised during the year, at a strike price of €0.03 per share.

Ordinary shares

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

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

Treasury reserve

The reserve for the Company's shares comprises the cost of the Company's shares held by the Group. At 30 June 2023, the Group held 2,585,560 (31 December 2022: 2,585,560) of the Company's shares.

Translation reserve

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

Reorganisation reserve

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

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

17. Share based payments

At 30 June 2023, the Group had the following share based payment arrangements:

Share Option Plan

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

	Number of options
Balance 1 January 2023	1,493,000
Lapsed	(24,500)
Balance 30 June 2023	1,468,500

Restricted Stock Share Plan (RSP)

On 16 March 2016, the Company adopted the Restricted Share Unit Plan pursuant to which the Remuneration Committee of the Company's Board of Directors may make an award under the plan to certain executive Directors. On 16 March 2016, an aggregate of 2,585,560 new shares of €0.001 each were issued to Goodbody Trustees Ltd as restricted stock plan units on behalf of certain Directors, with a range of performance conditions attaching to their vesting. The shares were awarded at a price of €0.001. The outstanding RSP units have been awarded to James Fitter and have a 5 year vesting period with performance conditions for CAGR in Total Shareholder Return. This scheme ceased on 31 December 2022 and all outstanding awards at that date are now lapsed.

	Number of units
Total outstanding RSP units 1 January and 30 June 2023	Nil

Operating loss for the period ended 30 June 2023, is stated after a € Nil charge in respect of the Restricted Share Unit plan (2022 € Nil charge). The cost of the plan has been fully amortised.

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

17. Share based payments (continued)

Restricted Stock Share Unit Plan (RSU)

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

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

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

As at 30 June 2023, 29,341,368 RSUs were outstanding.

	Number of units
Balance 1 January 2023	30,573,813
Granted	2,129,500
Vested	(552,466)
Lapsed	(2,809,479)
Balance 30 June 2023	29,341,368

The fair value of each RSU is calculated based on the share price on the date of award for non-market performance milestones. The fair value of each RSU with market performance milestones is calculated using the Black-Scholes model. The inputs to the Black-Scholes model are as follows:

Expected volatility	33.0%
Risk-free interest rate	0.83%
Dividend	Nil

Oneview Healthcare PLC and Subsidiaries

Notes (continued)

18. Cash flow reconciliation for the period

	30 June 2023	30 June 2022
	€	€
Reconciliation of net cash used in operating activities with loss for the period after income tax		
Loss for the period after income tax	(4,461,662)	(5,048,638)
<i>Non-cash items</i>		
Depreciation	252,267	229,978
Loss on disposal of property, plant and equipment	-	15,794
Amortisation	99,735	118,636
Share based payment expense	1,119,379	1,621,104
Taxation	26,751	25,279
Net finance costs (excluding foreign exchange gain)	79,168	62,167
R&D credit recognised, net of refunds	(336,088)	(314,236)
Foreign exchange loss/(gain)	32,082	(164,794)
Changes in assets and liabilities		
Decrease/(increase) in inventories	36,658	(526,057)
Decrease/(increase) in trade and other receivables	1,024,747	(333,355)
(Increase)/decrease in contract assets	(175,076)	71,662
Decrease in deferred income	(789,294)	(1,049,792)
(Decrease)/increase in trade and other payables	(254,333)	241,066
Cash used in operating activities	<u>(3,345,666)</u>	<u>(5,051,186)</u>
Finance costs paid, net	(79,168)	(62,167)
Taxation (paid)/received	(39,908)	8,931
Net cash used in operating activities	<u>(3,464,742)</u>	<u>(5,104,422)</u>

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Oneview Healthcare PLC and Subsidiaries

Notes (continued)

19. Related party transactions

The Company considers Directors, officers and group undertakings as defined in the 2022 Group Financial Statements as being related parties. Transactions with Directors are disclosed in the table below. The current Directors are as set out on page 1. The Directors held the following interests at 30 June 2023:

Name	Name of Company	Interests at 30 June 2023	Interests at 31 December 2022	Interests at 30 June 2022
		Number of Instruments*	Number of Instruments*	Number of Instruments*
James Fitter	Oneview Healthcare PLC			
	Ordinary shares €0.001	14,185,471	14,185,471	13,940,734
	Restricted Stock Units	9,664,286	11,413,480	15,993,931
Nashina Asaria	Oneview Healthcare PLC			
	Ordinary shares €0.001	67,105	67,105	-
	Restricted Stock Units	1,023,809	1,023,809	798,245
Lyle Berkowitz	Oneview Healthcare PLC			
	Ordinary shares €0.001	1,432,397	1,432,397	1,300,818
	Restricted Stock Units	535,714	535,714	131,579
Michael Kaminski	Oneview Healthcare PLC			
	Ordinary shares €0.001	2,444,143	2,444,143	2,309,932
	Restricted Stock Units	714,286	714,286	263,159
	Share options	250,000	250,000	250,000
Joseph Rooney	Oneview Healthcare PLC			
	Ordinary shares €0.001	3,597,340	3,597,340	3,535,498
	Restricted Stock Units	535,714	535,714	131,579
Helena D’Arcy	Oneview Healthcare PLC			
	Ordinary shares €0.001	539,056	539,056	654,516
	Restricted Stock Units	1,294,075	1,294,075	900,000
Niall O’Neill	Oneview Healthcare PLC			
	Ordinary shares €0.001	761,111	761,111	888,383
	Restricted Stock Units	1,794,075	1,794,075	1,400,000
John Paul Howe	Oneview Healthcare PLC			
	Ordinary shares €0.001	619,056	619,056	734,516
	Restricted Stock Units	1,148,519	1,294,075	900,000

* Or date of appointment/resignation

In accordance with the Articles of Association, at least one third of the Directors are required to retire annually by rotation.

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

20. Events after the reporting period end

On 25 July 2023, the Company announced that it had undertaken an equity placement which raised A\$20 million (€12.1 million) in gross proceeds. The Company also offered a Security Purchase Plan (SPP) to existing eligible security holders which was oversubscribed and, after a 50% scale back, has raised A\$2.8 million (€1.7 million).

Oneview Healthcare PLC and Subsidiaries

Interim Report 2023

Directors' Declaration

In the opinion of the Directors:

- (a) The financial statements and notes set out on pages 7 to 29:
 - I. Comply with Accounting Standards IAS 34 Interim Financial Reporting;
 - II. Give a true and fair view of the consolidated entity's financial position as at 30 June 2023 and of its performance for the six months ended on that date; and

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

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



James Fitter
Director



Joseph Rooney 28 August 2023
Director

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