CLEVER CULTURE SYSTEMS

APPENDIX 4E FULL YEAR REPORT
FINANCIAL YEAR ENDED 30 JUNE 2026
RESULTS FOR ANNOUNCEMENT TO THE MARKET

This information should be read in conjunction with the 2026 Annual Report of Clever Culture Systems Ltd (**CCS Ltd** or the **Company**) and its 100% owned subsidiary Clever Culture Systems AG (**CCS AG**) (together the **Group**).

	June 2026 $'000s	June 2025 $'000s	Change $'000s	Change %
Revenue	4,667	6,630	(1,963)	(29.6%)
Net profit / (loss) after tax	(2,238)	1,684	(3,922)	(232.9%)
Total comprehensive income / (loss)	(2,238)	1,684	(3,922)	(232.9%)

Revenue

Revenue for the year ended 30 June 2026 was $4.67 million, a decrease of 29.6% from the prior year. This revenue comprised:

- $2.89 million from the sale of APAS® Independence instruments;
- $1.23 million revenue from annual licence fees, maintenance & support fees;
- $0.50 million sale of instrument accessories; and
- $0.05 million other income.

Net profit / (loss) for the year

The Company's net loss after tax for the year was ($2.24) million. This comprised a loss before income tax of ($4.72) million together with an income tax benefit of $2.48 million which includes tac losses to be used against future assessable income and an R&D Tax Incentive claim of $0.77 million. The loss before income tax of ($4.72) million comprises:

- $4.67 million in total income, as detailed above in the review of operations;
- ($1.21) million for cost of goods sold;
- ($0.63) million marketing and travel;
- ($0.91) million customer support, sustaining engineering and product development
- ($3.81) million cash-based employee expenses;
- ($1.26) million corporate, finance and other expenses; and
- ($1.57) million non-cash based expenses including depreciation and share based payments.

Compared to the prior year ended 30 June 2025, the loss before income tax has increased from a loss of ($0.09) million to a loss of ($4.72) million. The ($4.63) million change is attributable to:

- ($1.00) million government grants included in the prior year, supporting the Contact plate development;
- ($0.61) million reduction in revenue, net of cost of goods sold, maintenance and marketing expenses;
- ($1.15) million more in staff expenses had been capitalised in the prior year as part of the Contact plate development;
- ($0.36) million increase in development and sustaining engineering expenses following release of the Contact plates enhancement;
- ($0.39) million increase in foreign exchange losses and finance expenses;

- ($0.45) million various other expenses including a new marketing resource based in the US; and
- ($0.67) million increase in non-cash based costs (depreciation, amortisation and share based payments).

At 30 June 2026 the Group had available cash of $1.70 million together with expected cash inflows of at least $3.40 million in the next two quarters comprising trade receivables, the FY26 Research and Development Tax Incentive claim and committed inflows from customers.

Dividends

It is not proposed to pay a dividend.

Net Tangible Assets per security

The net tangible assets per CCS share was 0.14 of a cent per share as at 30 June 2026, compared with 0.16 of a cent per share as at 30 June 2025.

Control Gained or lost over entities

Not applicable.

Dividend or distribution reinvestment scheme

Not applicable.

Details of associates and joint venture entities

Not applicable.

Audited Financial Statements

This report is based on the 2026 Annual Financial Report which has been audited by HLB Mann Judd Audit (SA) Pty Ltd.

The audit opinion concludes that the Annual Financial Report is in accordance with the Corporations Act 2001, including:

(a) giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the year then ended; and
(b) complying with Australian Accounting Standards and the Corporations Regulations 2001.