APPENDIX 4E FULL YEAR REPORT
FINANCIAL YEAR ENDED 30 JUNE 2025
RESULTS FOR ANNOUNCEMENT TO THE MARKET

This information should be read in conjunction with the 2025 Annual Financial Report of Clever Culture Systems Ltd (**CCS** or the **Company**) and its 100% owned subsidiary Clever Culture Systems AG (together the **Group**).

	June 2025 $'000s	June 2024 $'000s	Change $'000s	Change %
Revenue	6,630	1,710	4,920	287.7%
Net profit / (loss)	1,684	(3,740)	5,424	145.0%
Total comprehensive income / (loss)	1,684	(3,740)	5,424	145.0%

Revenue

Revenue for the year ended 30 June 2025 was $6.63 million, an increase of 287.7% from the prior year. Revenue for the year comprised:

- $4.73 million from the sale of APAS® Independence instruments and accessories, including lease income;
- $0.68 million recurring annual revenue for analysis module licenses, and maintenance and support services;
- $1.00 million government grants that supported the contact plates development; and
- $0.22 million other income.

Net profit / (loss) for the year

The Group's net profit for the year was $1.68 million. This comprised a loss before income tax of ($0.09) million together with an income tax benefit of $1.77 million which includes an R&D Tax Incentive claim of $1.08 million. The loss before income tax of ($0.09) million comprised:

- $6.63 million in total revenue, as detailed above ;
- ($1.50) million cost of goods sold;
- ($2.99) million total employee expenses;
- ($0.73) million corporate expenses;
- ($0.33) million marketing expenses;
- ($0.94) million other expenses including R & D consumables, travel, patents and customer support; and
- ($0.23) million depreciation expenses.

Dividends

It is not proposed to pay a dividend.

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Net Tangible Assets per security

The net tangible assets per CCS share was 0.16 of a cent per share as at 30 June 2025, compared with 0.16 of a cent per share as at 30 June 2024.

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 2025 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 2025 and of its financial performance for the year then ended; and
(b) complying with Australian Accounting Standards and the Corporations Regulations 2001.

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