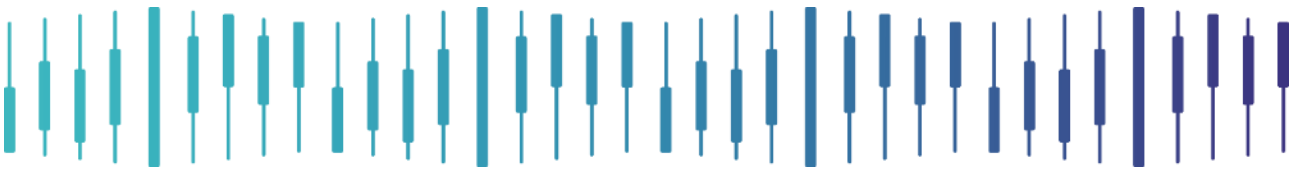
NZ RegCo
NZ'S LISTED
MARKET REGULATOR

27 November 2026

NZ RegCo Decision

TruScreen Group Limited (TRU)
Application for waiver from NZX Listing Rule 3.5.1



Background

1. The information on which this decision is based is set out in Appendix One to this decision. This waiver will not apply if that information is not, or ceases to be, full and accurate in all material respects.
2. The NZX Listing Rule (**Rules**) to which this decision relates is set out in Appendix Two.
3. Capitalised terms that are not defined in this decision have the meanings given to them in the Rules.

Waiver from Listing Rule 3.5.1

Decision

4. Subject to the conditions set out in paragraph 5 below, and on the basis that the information provided by TRU is complete and accurate in all material respects, NZ RegCo grants TRU a waiver from Rule 3.5.1 in respect of the requirement to release a Results Announcement for the financial half year ending 30 September 2026.
5. The waiver in paragraph 4 above is provided on the conditions that:
    a. TRU releases a Results Announcement for the nine-month period ending 31 December 2026 no later than 1 March 2027;
    b. TRU publishes an update to the market by 30 November 2026 summarising its change of balance date, the transitional reporting timetable, key financial figures for the six months ended 30 September 2026 alongside the six months ended 30 September 2025 and its reliance on the waiver; and
    c. the waiver, and TRU's reliance on the waiver, is disclosed in TRU's next annual report.
6. The conditions set out in paragraph 5 above in no way prejudice TRU's continuous disclosure obligations under Rule 3.1 which, subject to the requirements of that Rule, requires TRU to immediately disclose any Material Information to NZX for release to the market.

Reasons

7. In coming to the decision to provide the waiver set out in paragraph 4 above, NZ RegCo has considered that:
    a. the purpose of a half year Results Announcement is to update the market on the financial position of an Issuer, and to assist investors and potential investors with their investment decisions;
    b. TRU has submitted, and NZ RegCo considers that the circumstances underpinning this waiver do not offend the policy behind Rule 3.5.1 because:
        i. TRU has decided it appropriate to change its balance date as:
            a. TRU's business is substantially in Asia, and Chinese New Year and Ramadan (which generally fall in February) create uncertainty around revenue recognition and business operations in the fourth quarter of TRU's current financial year; and
            b. TRU's core subsidiary and employees are based in Australia and work to a 30 June year end;

ii. requiring TRU to release a half year Results Announcement for the six months ending 30 September 2026 and a further interim report aligned to its new balance date may result in duplication and risk confusion for investors;

iii. TRU will release a Results Announcement for the nine months ending 31 December 2026 no later than 1 March 2027, which will be prepared in accordance with NZ GAAP (including NZ IAS 34) and will include comparative information as required by those accounting standards;

iv. TRU will publish an update to the market by 30 November 2026, the date by which it would otherwise release its half year Results Announcement, summarising its change of balance date, the transitional reporting timetable, key financial figures for the six months ended 30 September 2026 alongside the six months ended 30 September 2025 and its and its reliance on the waiver; and

v. TRU's financial statements will continue to be prepared in accordance with NZ GAAP.

c. TRU is subject to continuous disclosure obligations under Rule 3.1, which requires TRU to immediately disclose any Material Information to NZX for release to the market; and

d. there is precedent for this decision.

Confidentiality

8. TRU has requested this application and any decision be kept confidential until such time as TRU announces its change of balance date.

9. In accordance with Rule 9.7.2(a), NZ RegCo grants TRU's request.

Appendix One

1. TruScreen Group Limited (**TRU**) is a Listed Issuer with ordinary shares Quoted on the NZX Main Board and the ASX (as a foreign-exempt issuer).
2. TRU's current balance date is 31 March, and its financial half year ends on 30 September.
3. TRU proposes to change its balance date from 31 March to 30 June, with the first new balance date being 30 June 2027.
4. As a consequence, TRU proposes to report a nine-month interim period from 1 April 2026 to 31 December 2026, followed by 15-month annual accounts for the period from 1 April 2026 to 30 June 2027. Thereafter, TRU's reporting will follow a 12-month cycle ending on 30 June.
5. The change in TRU's balance date has been approved by Inland Revenue on 20 November 2026.
6. TRU is seeking a waiver from Rule 3.5.1 so that it is not required to release a Results Announcement for the half year ending 30 September 2026, and will instead release a Results Announcement for the nine months ending 31 December 2026.

Appendix Two

Results Announcement

Results Announcement means an announcement with the applicable information specified in Appendix 2 and such additional content as may be prescribed by NZX from time to time.

Rule 3.5.1

Subject to Rule 3.5.3, each Issuer of Quoted Equity Securities or Quoted Debt Securities must release a Results Announcement through MAP no later than 60 days after the end of each financial year or half year.