Comprehensive Income & AOCI Roll-Forward (US GAAP)

Fiscal year 2026

Redwood Medical Devices Corp. ● ASC 220 presentation ● USD thousands

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Net income	**9,650.00**
Foreign currency translation adjustments	**(318.00)**
Defined benefit pension plans, net of tax	**293.00**
Unrealized gains on available-for-sale securities, net of tax	**37.00**
Other comprehensive income (loss)	**12.00**
Comprehensive income	**9,662.00**
Less: attributable to noncontrolling interest	**(140.00)**
Comprehensive income attributable to the company	**9,522.00**

CHANGES IN ACCUMULATED OTHER COMPREHENSIVE INCOME (AOCI) BY COMPONENT

	Foreign currency	Pension plans	AFS securities	Total AOCI
Balance, 1 January 2026	412.00	(1,280.00)	(96.00)	(964.00)
OCI before reclassifications	(318.00)	205.00	61.00	(52.00)
Amounts reclassified from AOCI	0.00	88.00	(24.00)	64.00
Net current-period OCI	(318.00)	293.00	37.00	12.00
Balance, 31 December 2026	**94.00**	**(987.00)**	**(59.00)**	**(952.00)**

Reclassifications out of AOCI should be disclosed with the income-statement line affected, for example "Cost of sales" or "Other income".

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