



Coda Octopus Group, INC.

World Leader in Sound Underwater Technology

Corporate Presentation
September 15, 2026





Forward-Looking Statements

This presentation contains forward-looking statements concerning Coda Octopus Group, Inc. within the meaning of Section 27A of the Securities Act of 1933, as amended, and Section 21E of the Securities Exchange Act of 1934, as amended. Those forward-looking statements include, without limitation, statements regarding the Company's expectations for the growth of the Company's operations and revenue and/or the success of the adoption of its underwater technologies to achieve growth. Such statements are subject to certain risks and uncertainties, and actual circumstances, events or results may differ materially from those projected in such forward-looking statements.

Factors that could cause or contribute to differences include, but are not limited to, customer demand for our products, market prices; the outcome of our ongoing research and developments efforts relating to our products including our patented real-time 3D solutions; our ability to develop the sales force required to achieve our development and other examples of forward looking statement set forth to our Annual Report on Form 10-K for the year ended October 31, 2025 filed with the Securities and Exchange Commission (SEC) on January 29, 2026 as amended in Form 10-K/A and Form 10-Q for the First & Second Quarter 2026 filed with the SEC on June 15, 2026. Coda Octopus Group, Inc. does not undertake and specifically disclaims any obligation to update or revise such statements to reflect new circumstances or unanticipated events as they occur unless required by law.

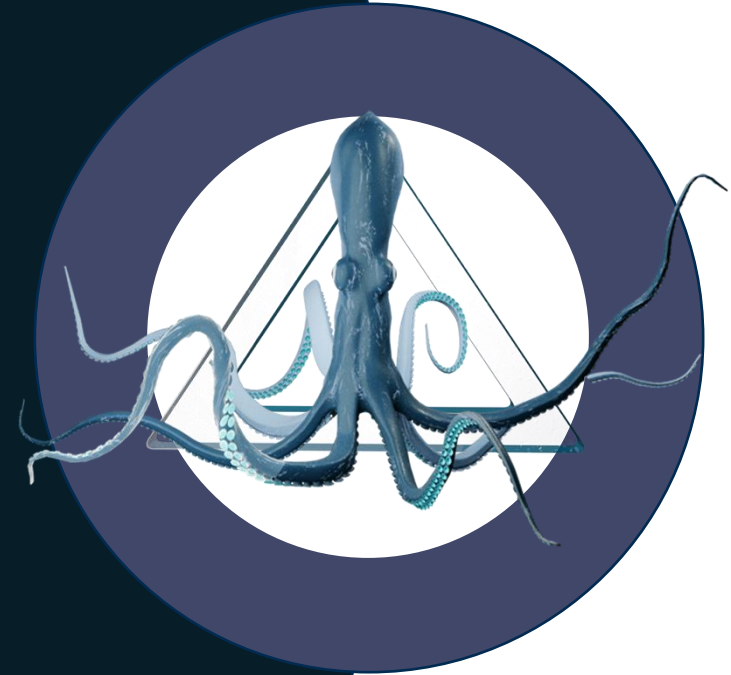
2026

CEO Vision Statement

"Building a global leader in underwater and defense technology – driven by innovation, a new underwater operating paradigm, and disciplined growth.

We are scaling our disruptive platforms (Echoscope PIPE®. Echoscope PIPE NANO Gen Series®, DAVD and Voice HUB_4) and pursuing targeted, technology accretive acquisitions.

Our goal: deliver sustained shareholder value and create meaningful opportunities our employees – the true agents driving our success."



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Investors Overview

Overview

- Established business with strong pedigree in introducing disruptive underwater technologies to both the Commercial and Defense Marine Offshore Sectors, and Defense Engineering where we operate as sub-contractors to the DoD Prime Contractors.
- Strong culture of IP ownership in Products Business.
- Near-term growth catalysts – Echoscope PIPE® (our new generation of 4D/5D/6D Imaging Sonars); Echoscope PIPE *NANO Gen Series*® (our ultra compact sonars), DAVD Tethered Solution; DAVD Untethered Solution ("DUS"); and Digital Audio Communications Solution (Voice HUB-4) which moves the diving market from analogue to digital communications.
- DAVD Untethered System (DUS) is the largest opportunity for the DAVD technology with the target market being special forces. DUS in extensive ongoing trials in this community.



Underwater Technology Solutions Business

Market leader in underwater imaging sonar technology. We have the world's only 4D, 5D and 6D sonar capability. This is the only sonar generating up to 40 million 3D data points with the ability to see in moving targets underwater in zero visibility conditions.

Patented diving technology which brings real time information platform to the global diving market (DAVD). Diving possible in zero visibility conditions; increased efficiency through integrated real time solution and increased safety since diver has more control of the environment.



Defense Engineering Business

Trusted DoD Supplier. Long-established relationships with U.S. and U.K. Primes – Defense Contractors, such as Raytheon, Northrop Grumman and BAE.

A number of proprietary parts date back 30 years for significant programs of record such as Phalanx CIWS, yielding long-tail recurring and growing revenues.

New to the Group

- Precision Acoustics Limited ("PAL") was formed in 1990 and is recognized leader in the ultrasound and acoustics measurement field. PAL specializes in acoustic hydrophone design and innovative acoustic materials. They provide a range of products in this area with a primary focus on medical imaging and Non-Destructive Testing (NDT).
- Over many years they have had a close working relationship with a number of national and global standard setting bodies, such as the UK National Physical Laboratory, and have contributed to the establishment of the primary measurement standards in the industry.
- PAL products and services are heavily focussed on the medical markets. However, many of these products have subsea applications and therefore we believe PAL are underexploited, and we intend to bring to bear our skills and expertise in the subsea market to leverage these products and capabilities. Uniquely, they fit and are synergistic across both Business Segments within our Group.



Precision Acoustics Business

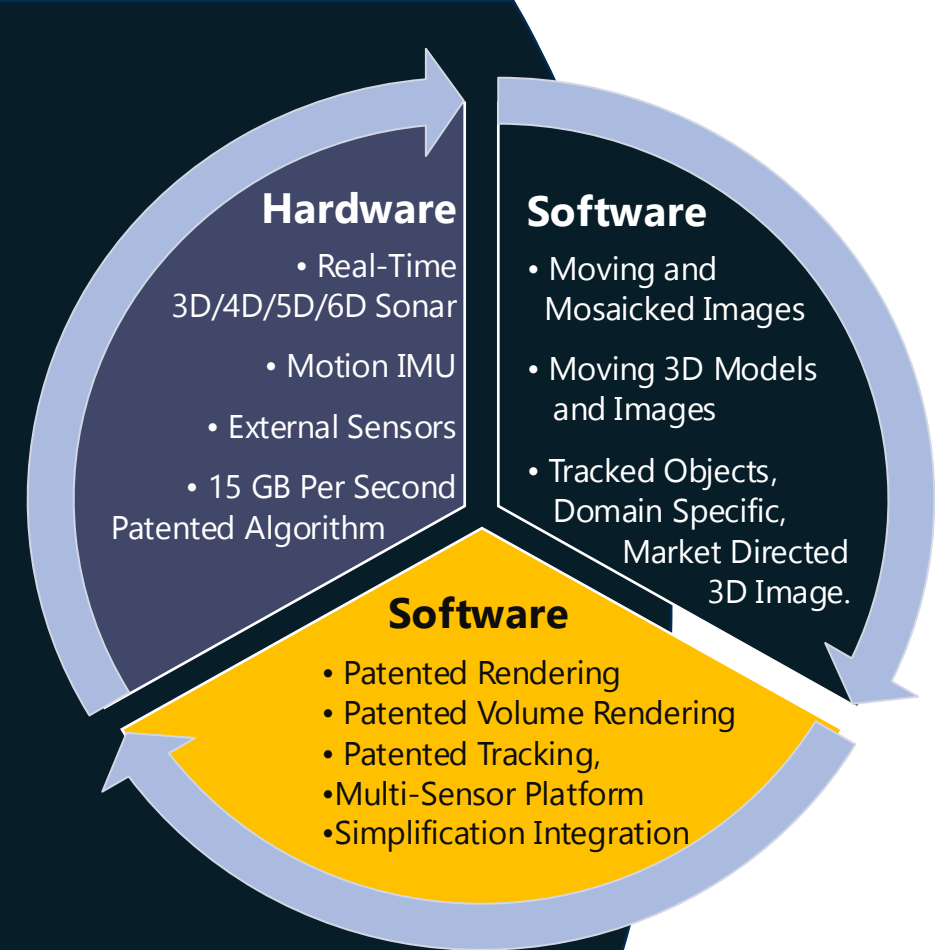
Leading Designer and Innovator of acoustic hydrophones and materials. Leading contributor to the establishment of the primary measurement standards in the industry.



Strong Culture of IP Security

Underwater solutions (Imaging and Diving)

- Echoscope® technology covered by several patents, some of these covering combined software and hardware capabilities of Coda Octopus Group's unique real-time 3D technology
- Compression Patent Granted and key for Echoscope PIPE® 5D and 6D capabilities.
- Proprietary hardware and software are the complete system. Hardware Dependent on Software and vice-a-versa.
- The Concept of using a transparent pair of glasses in the HUD underwater is protected by Patent Number US10877282 for which Coda Octopus has an exclusive License to exploit.



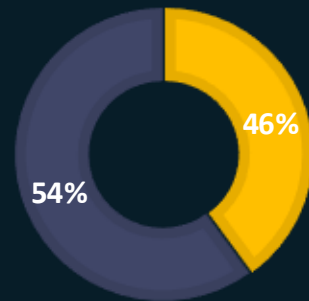
Global Market Revenue Split

Growth Sector Defense (Moving Business from a single sale model to multiple repeat sale):

- New Generation of Underwater Vehicles driving demand for smart sensors (Echoscope PIPE®)
- New Generation of Diving Technology poised to change diving operations globally (DAVD)
- Upgrading from poor analogue communications system to digital communications (Voice HUB-4)
- Ship Hull Scanning Solution (New Comprehensive solution delivered (Echoscope® Diver Sled) under a multi-year Navy-program) – addressing a “White Space” – no other advanced solution for this market segment.

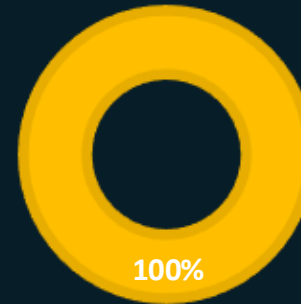
■ Commercial

■ Defense



MARINE TECHNOLOGY BUSINESS

■ Defense



DEFENSE ENGINEERING BUSINESS

Annual Financial Snapshot

(* Years to FY 2024 Excludes Precision Acoustics)

Annual	FY 2021*	FY 2022*	FY 2023*	FY 2024*	FY 2025
Revenues	\$21,331,527	\$22,225,803	\$19,352,088	\$20,316,161	\$26,563,126
Net Income	\$4,947,765	\$4,301,221	\$3,124,149	\$3,645,996	\$4,129,930
EBITDA	\$6,196,972	\$5,879,609	\$3,440,692	\$4,443,048	\$7,611,824
Earnings per share (Basic)	\$0.46	\$0.40	\$0.28	\$0.33	\$0.37

TQ 2026 versus TQ 2025 Financial Snapshot

TQ 2026 versus TQ 2025	TQ 2026	TQ 2025
Revenues	\$7,717,469	\$7,064,795
Net Income	\$1,389,612	\$1,282,985
EBITDA	\$2,401,359	\$2,066,892
Earnings per share (Basic)	\$0.12	\$0.11

2026 by Quarter and YTD

2026 by Quarter and YTD	FQ 2026	SQ 2026	TQ 2026	YTD 2026
Revenues	\$6,710,112	\$6,904,012	\$7,717,469	\$21,331,593
Net Income	\$930,723	\$1,697,810	\$1,389,612	\$4,018,145
EBITDA	\$1,724,935	\$2,655,237	\$2,401,359	\$6,781,531
Earnings per share (Basic)	\$0.08	\$0.15	\$0.12	\$0.36*

* Due to rounding, the YTD value is not the sum of the quarters.

2025 by Quarter and YTD (for comparison)

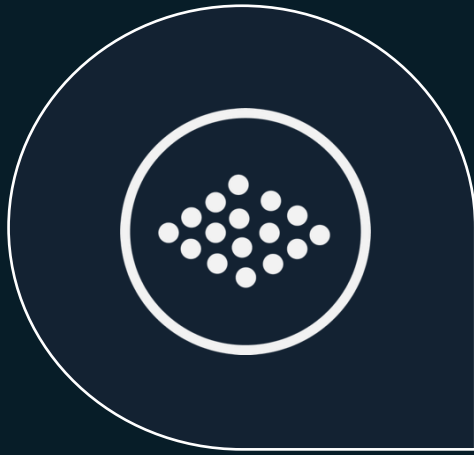
2025 by Quarter and YTD	FQ 2025	SQ 2025	TQ 2025	YTD 2025
Revenues	\$5,209,715	\$7,017,459	\$7,064,795	\$19,291,969
Net Income	\$912,975	\$908,762	\$1,282,985	\$3,104,722
EBITDA	\$1,462,436	\$1,746,871	\$2,066,892	\$5,276,199
Earnings per share (Basic)	\$0.08	\$0.08	\$0.11	\$0.28 *

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3

Marine Technology Business

**Product Design &
Manufacturing**



**24/7 Support and
3D Field Experts**

Marine Technology Business

(Underwater Technology Business)

**Research Development
And Innovation**



**Software Application
and Custom Development**

Snapshot of Customers

Marine Products Business



Military & Defense

Including 40 US Ports & Enforcement Bodies



ExxonMobil



NPCC

شركة البنىةاء البترولبة الوطنبة
NATIONAL PETROLEUM CONSTRUCTION COMPANY

End User Customers



Boskalis



DEME
Group

Technip



neptune

DEEPOCEAN

subsea 7

OCEANEERING

Van Oord



Marine ingenuity

Service Providers



DE BEERS
GROUP OF COMPANIES



Penta Ocean

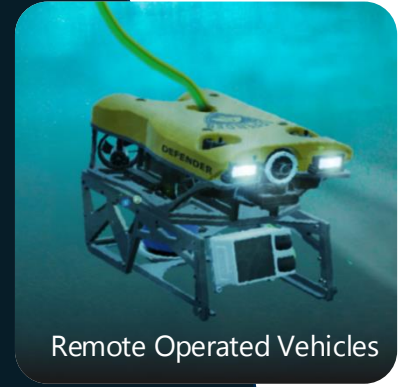


/Echoscope PIPE

NANO Gen Series

NANO SIZED. MAXIMUM IMPACT

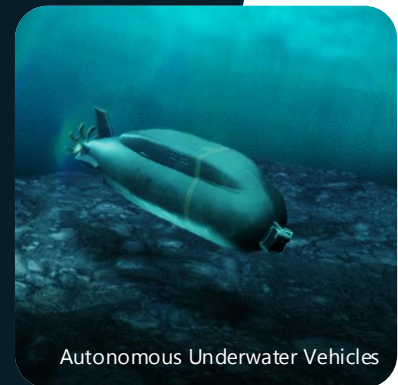
Echoscope PIPE *NANO Gen Series*® is our AI-ready, ultra-compact family of real-time 3D volumetric imaging and perception sonars — purpose-built for the next generation of underwater vehicles, diver-wearable systems, and robotic platforms. Equipped with AI-enabled perception and autonomy capabilities, it converts real-time 3D acoustic data into navigational awareness and intelligent system response, delivering exceptional underwater spatial awareness and bulletproof performance in zero-visibility conditions. The result is greater operator confidence, enhanced mission effectiveness, and reliable performance in the most challenging subsea environments.



Remote Operated Vehicles



Man Wearables



Autonomous Underwater Vehicles

Visualization & Mapping for Widest Range of Applications

Echoscope PIPE[®]

Family of Volumetric Sonars

Seeing & Measuring in Real-Time 3D in Zero Visibility Conditions Underwater

Echoscope PIPE[®]



Echoscope PIPE[®]

Double or Triple
Frequency



Echoscope PIPE[®] C500

Compact edition
Double or Triple
Frequency



New Generation Addresses - SWaP (Size, Weight Power and Price)

Echoscope® Family of Volumetric Sonars

Continuation of Echoscope® Series



Echoscope 4G®

Hardware

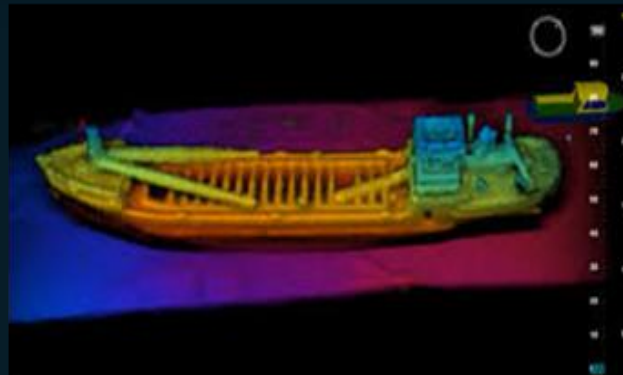
(Form Factor Revision)

Processing Engine

Third Generation Processing Engine

16384
POINTS OF DATA

Single Real-Time
3D image

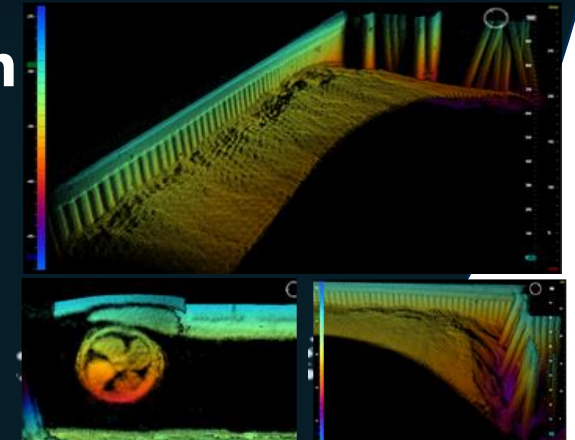


NEW Echoscope PIPE®

**New Innovative Processing
Engine: Parallel Intelligent
Processing Engine ("PIPE")**
Multiple Real Time 3D Images

UP to 40 Million
POINTS OF DATA

Multiple parallel
images



3D Product Line

Competing Technology is No Comparison

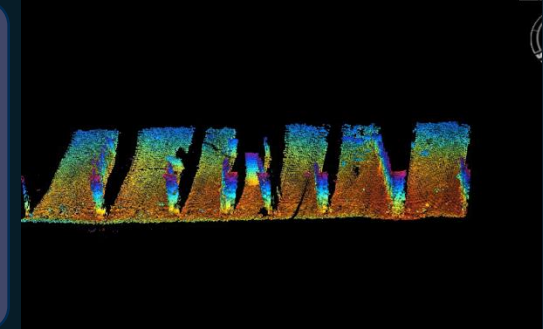
Pelican Island Causeway, Galveston TX



Real-Time 3D Imaging **AND** Real-Time Mapping – see the shadows disappear!
Client deliverables complete in 54 seconds...

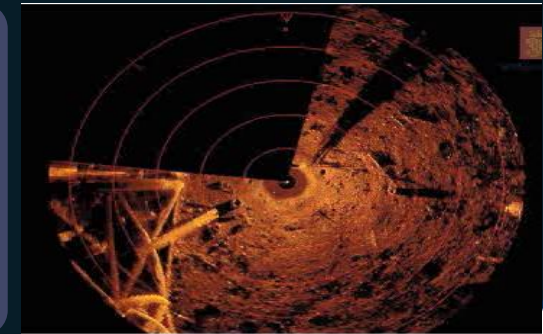
3D Multibeam

Produces static map
after hours or days of
processing
NO Real-Time image



2D Scanning Sonar

Produces static map
after hours or days
of processing
NO Real-Time image



2D Imaging Sonar

Produces 2D real-time
image with no depths
and NO Mapping



Commercial Marine Applications

Marine Technology Business

**Echoscope PIPE® - A Single Sensor for Multiple-Undersea Applications
(A Unique Capability - Consolidating Sensor Requirements)**

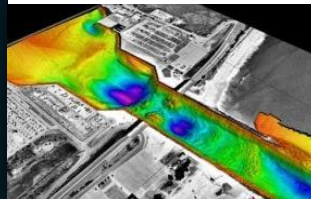
Dive Inspection Support



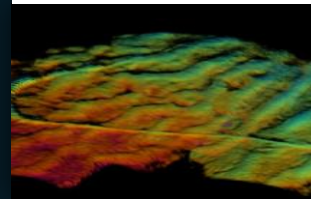
Port Construction



Channel Clearance



Complex Survey



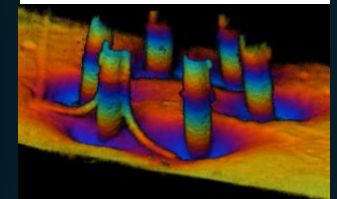
Subsea Intervention



Completions & Tieback



Renewables



Asset Inspection



Recovery & Salvage



Dredging & Rock Dumping



**ROV Navigation
Zero Visibility**



Pipeline Survey & Leak ID



Placement & Landing



Breakwater Construction

Our Real-Time 3D Technology

Sample Echoscope® Project ROI Snapshots

200

Blocks placed per day

Van Oord **Port Construction Project**

Placement of **24,000** CORE-LOC Armour Units
Record Production Rates

Cost Saving: **Priceless**
Duration: **1-2 Years**

76

Sleepers placed per day

ZADCO **Sleeper Placement**

Was: 4 sleepers placed in **12** hours
Now: **76** sleepers placed in **24** hour shifts

Productivity: > **3,000%**
Cost Saving: > **\$3 million**
Duration: **3-6 months**

0

Visibility Conditions

UTEC **Oilfield Development**

Zero Visibility Conditions

Productivity: > **100%**
Cost Saving: **Priceless**
Duration: **3 months**

\$1M

In cost savings

DEME **Rock Dumping**

Zero Visibility and Accurate Placement Required

Productivity: > **100%**
Cost Saving: > **\$1 million**
Duration: **6 days**

>100%

Productivity rates

Technip/Shell

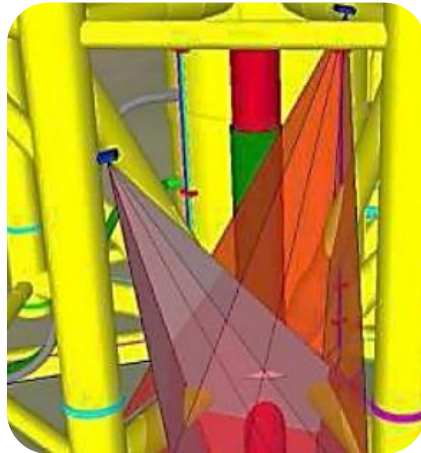
Echoscope® used in Zero Visibility
Saved significant NPT

Productivity: > **100%**
Cost Saving: > **\$2 million**
Duration: **6 months**

3D Product Line – Marine Technology Business

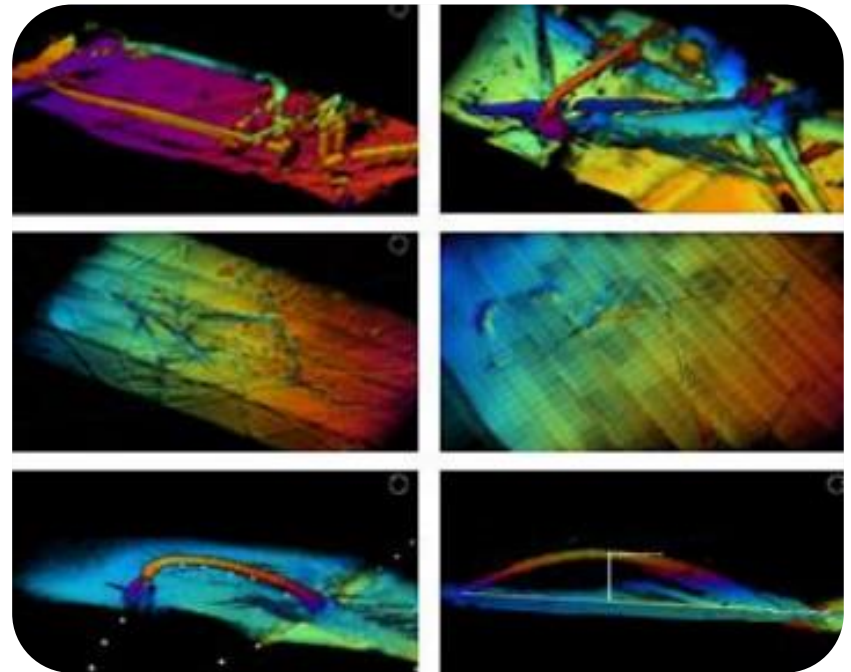
Delivering on Everyday Challenges Subsea

Complex Asset Placement – Alaska Monopod Installation



- Four Echoscope® sonars used to provide real-time visualization of landing site and control stabilization for crane operators
- Software 'models' provided real-time indication of distance and alignment with landing interface
- Conventional placement and positioning methods ineffective

Oilfield Disaster Recovery

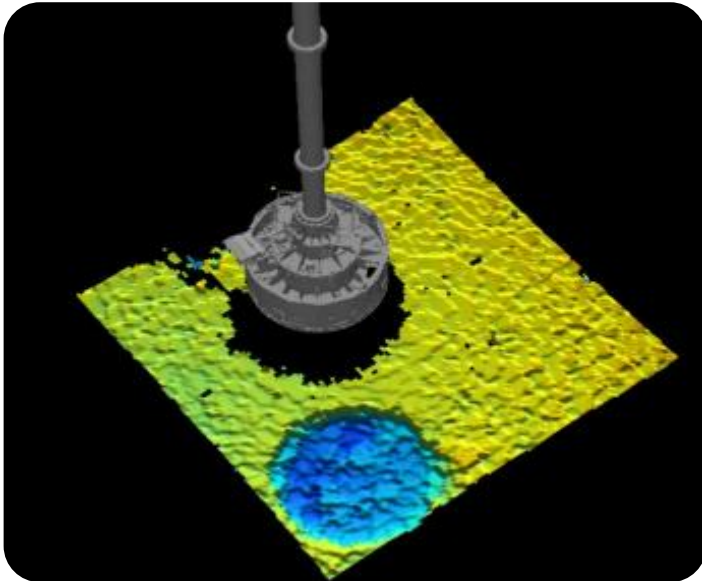


- Survey and mapping of complex 3D 'Tendons' enabling fast and effective removal
- Conventional methods ineffective and displaced

3D Product Line – Marine Technology Business

Delivering on Everyday Challenges Subsea

Mineral Mining – Diamonds – De Beers



- Operator can “see” exactly where each cut has taken place
- No overlapping of cuts
- Significant productivity benefit

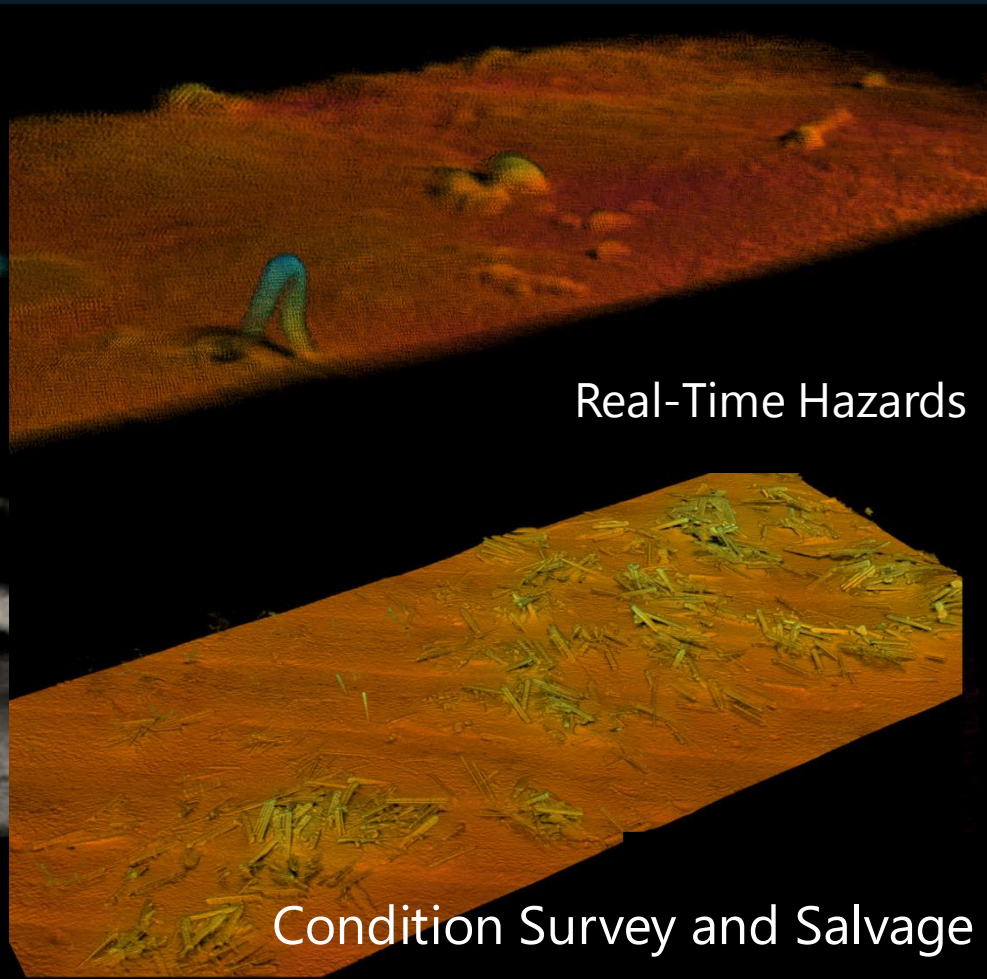
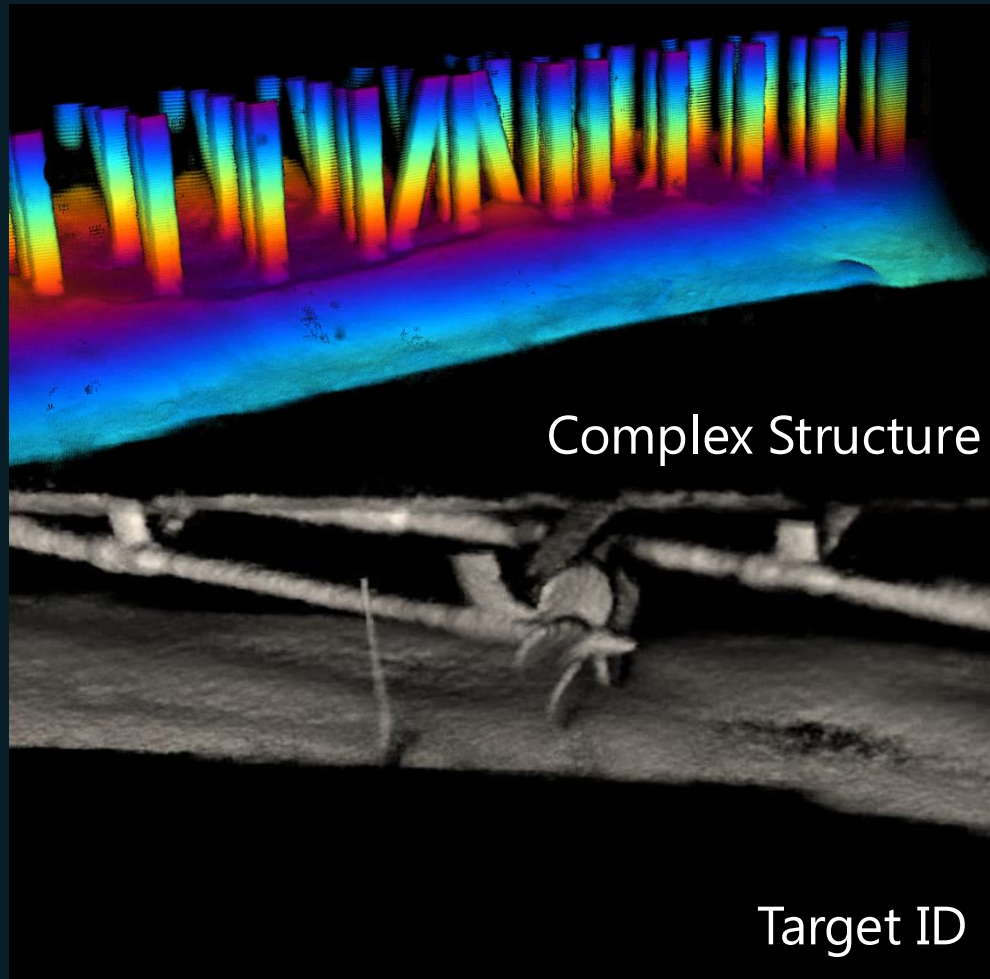
Marine Construction - Breakwaters



- Echoscope® is the No. 1 preferred solution for subsea placement. Block Manufacturers recommend the Echoscope as the best solution for placement.
- Crane operator can “see” and “track” and “place” the moving block underwater
- Complete scene awareness for operators, engineers and owners
- Construction deliverable sign off using our technology

Defense Applications - Strategic Market

Real-Time 3D Decision Making



Real-Time 3D Imaging in Defense Applications

Strategic Development and Partnerships

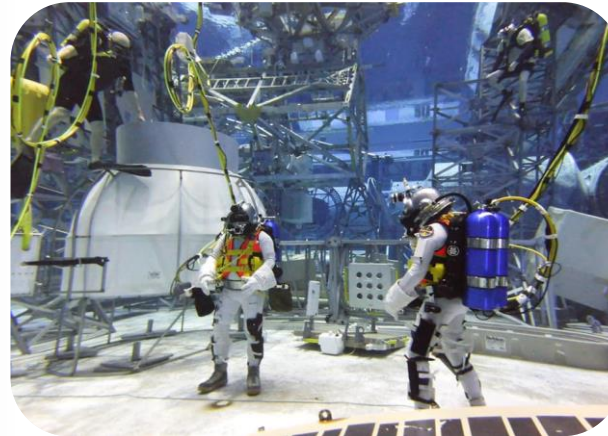
Momentum has grown significantly within the U.S. Navy community for CODA's industry-leading, real-time imaging technology solutions. The following groups are actively funding development, trials or purchases of Coda Octopus Echoscope® technology:

- Swimmer Delivery Vehicles
- Mine Counter Measures
- Ship Hull Inspection
- Salvage and Diver Support
- Critical Asset Inspection
- Real-Time Threat Detection



About DAVD (Growth Pillar of Company)

Marine Technology Business



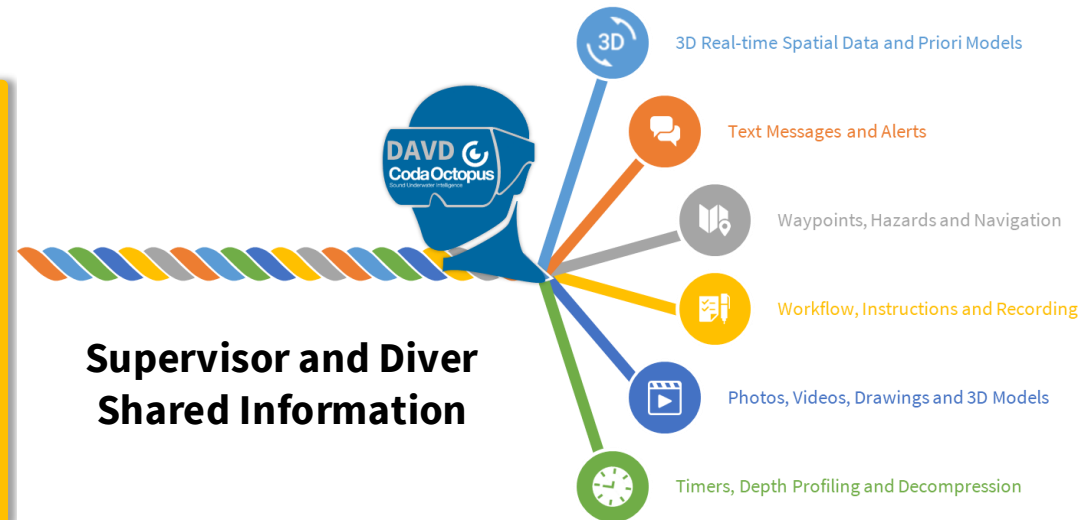
Summary of Growth Accelerators

What is DAVD?

- **DAVD** is a complete Diver Video, Media and Communication system
- **Diver** uses transparent Augmented Reality (AR) display system
- Connects the **Diver** and the **Supervisor** coherently (similar to a virtual Zoom or TEAMS Meeting)
- **DAVD**, for the first time in diving, allows **Diver** and **Supervisor** to share the same information.



DAVD Workstation



Supervisor and Diver
Shared Information



DAVD HUD

Topside

Subsea

Summary of Growth Accelerators

Who uses DAVD?

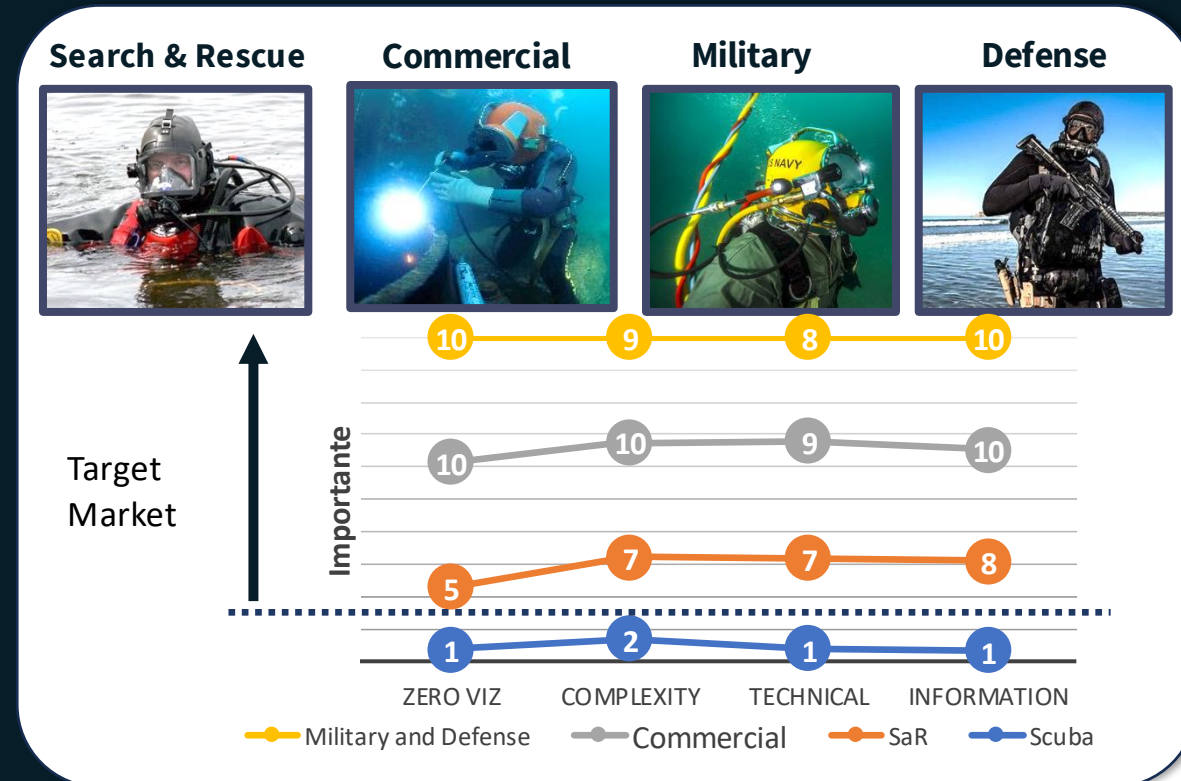
- The **DAVD** system is fully compatible with all standard diving helmets full-face masks
- **DAVD** focus is all diver markets excluding the leisure scuba market
- **DAVD** addresses all high importance key challenges and problems

Visibility – Diving is performed almost exclusively in low to zero visibility conditions presenting significant challenges for the Diver and Supervisor to safely navigate and perform tasks.

Location Complexity – Project location increases complexity as the dive site is typically around structures, challenging terrain and subsea assets that are difficult to navigate and access.

Technical Skill – The physical task often requires deep technical instruction, work process and procedures which is challenging for the diver to retain and communicate effectively to the Supervisor.

Information and Data – The project or task demands on accessible data and information prior to, during and after the dive.



Summary of Growth Accelerators

Why DAVD revolutionizes diving?

PROBLEM - Diving Challenges

Diving is regularly conducted in low to zero visibility environments in which standard visual displays, cameras and gauges are ineffective. Even in somewhat visible environments, situational awareness, navigation and topside communication can be problematic and very limited. The tasks the diver is expected to perform are technical in nature and often in complex hostile locations. This requires prior detailed information and instruction. Divers, depending on the water depth, have limited time on the seafloor to perform this tasks – this could be as little as 20 minutes.

SOLUTION – Diver Augmented Vision Display System

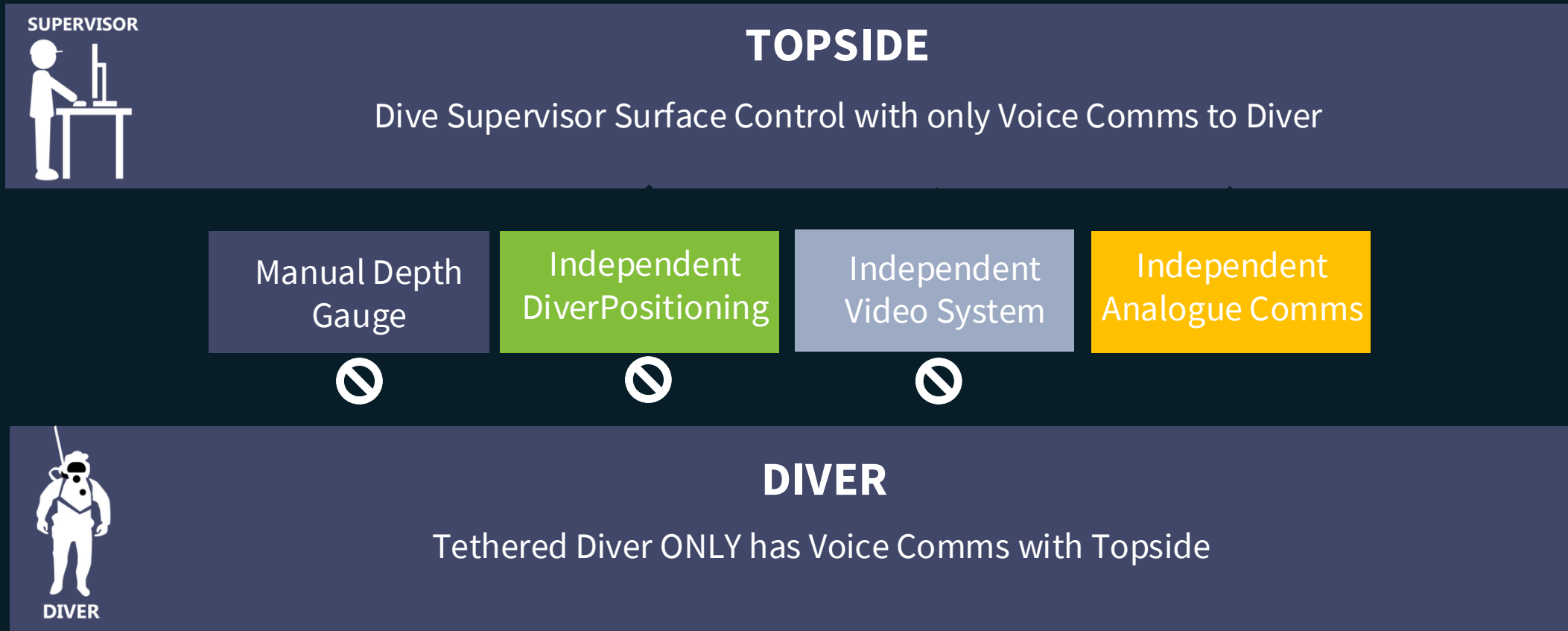
The **DAVD** system radically transforms the dive mask or helmet into an immersive display capable of providing everything from life support data, to live high resolution 3D Sonar Data (Echoscope®), to advanced navigation displays to 3D Augmented reality displays.



Summary of Growth Accelerators

Current (Commercial) Diving Systems

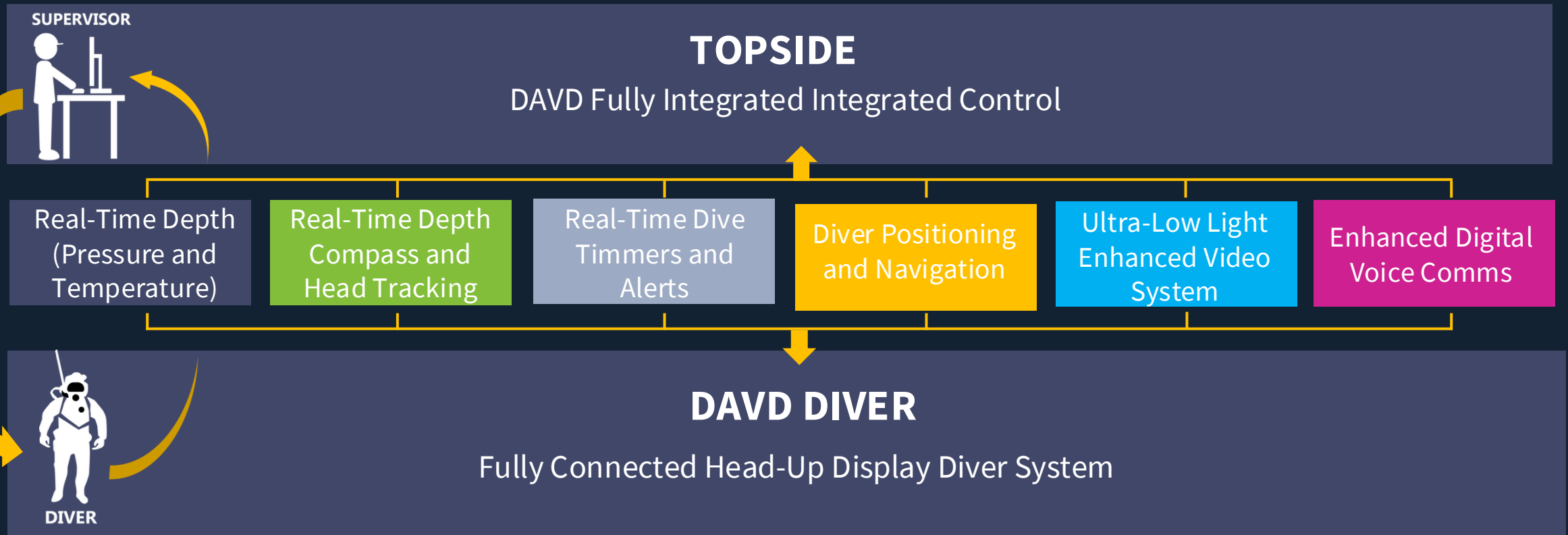
In current surface supplied diving, the **DIVER** only shares analog voice comms with the **TOPSIDE**. The **TOPSIDE** must also manage several independent systems for Video, Communications and Positioning.



Summary of Growth Accelerators

New Generation DAVD Diving System: What have we changed?

In addition to the revolutionary DAVD system features that are unique to this system, the DAVD system provides a fully integrated singular system for TOPSIDE Control and a fully connected Head Up Display system for DIVER.



What is Management Trying to do?



GROW

Underwater Imaging Sonars

Grow our Market Share for Imaging Sonars.

Focus on Defense Underwater Vehicles with the goal of yielding Multiple Recurring Sales in these Programs.

Focus on Echoscope Solutions Into ongoing Offshore Renewables Programs, Infrastructure Management and renewals.



GROW

Diving DAVD

Secure Market Adoption outside of the US Navy of the DAVD.

Focus on both Defense and commercial Applications.

Seek to add year and year revenues or > \$5M per year.

Seek to complete the Untethered Variant and fast track adoption (Biggest Market Opportunity for this product).



GROW

Diving Digital Communications

First Movers Advantage – transforming market from Analog to Digital Communications Underwater.

Diversify our Revenue.

Leverage the same customer base contacts for upselling DAVD.

5 Years Performance Metrics Look Back

We have had an outstanding track record of performance (2021-2024 excludes Precision Acoustics):

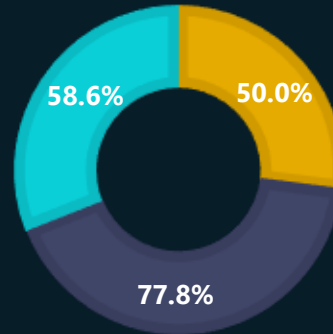
■ (Products Business) ■ (Engineering) ■ (Acoustics)

\$20M

Cumulative
NET INCOME
over last 5
YEARS

\$22M

CASH
Generated from
OPERATIONS
over 5 YEARS



**GROSS PROFIT
MARGINS 5-YR
AVERAGE**

\$5.5M

**AVERAGE
EBITDA** over
last 5 YEARS

**Less
Than
1%**

New issue **SHARE
PER ANNUM**
over last 5 YEARS

\$0.37

**AVERAGE
EPS** over last
5 YEARS

\$29M

CASH at the
END FY 2025

**No
Debt**

**Pristine
Unleveraged
Balance Sheet**

All owned
except
PAL
(leased)

All Company
Premises/Facilities

5 Years Performance Operational Look Back

- Extended Patent Portfolio for Echoscope PIPE[®], a Growth Pillar
- Key Growth Pillars Investment and Development completed:

**New
Generation
of Echoscope
PIPE[®]**

**Well Received in the
Market and Adoption
Ongoing**

**New Diver
Augmented
Vision Display
System
("DAVD")**

**Tethered System
Operational in
US NAVY**

Commercial Marketing
Process under way
Un-tethered System
Adoption in process – Special Forces
(Target Market)
First Orders received for Untethered
variant in FQ2025

**Digital Audio
Communication
System**

VoiceHUB-4

**Business
Development &
Sales Ramp-Up**

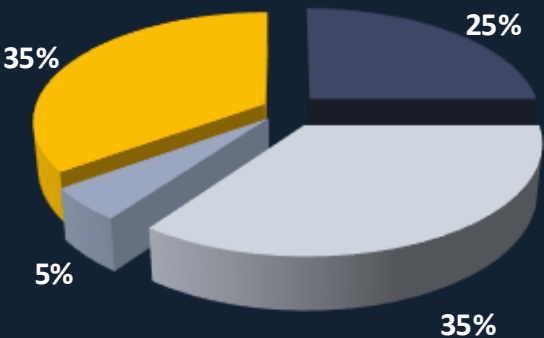
New Investment

Key Growth Markets

Verticals into which we sell and their significance

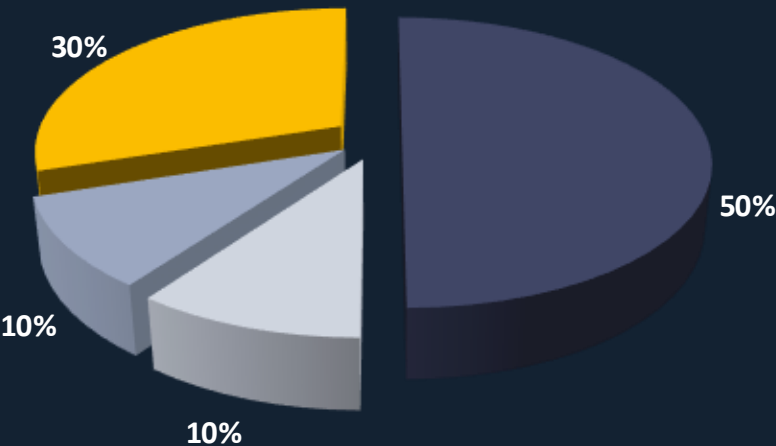
Underwater Imaging Sensors

- Offshore Renewables
- Underwater Vehicles
- Oil & Gas
- Construction



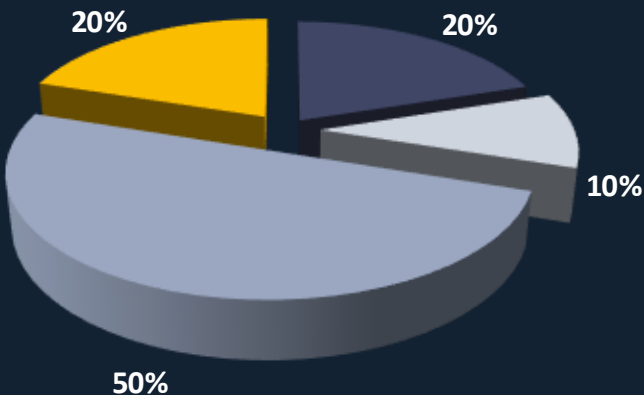
Diving DAVD

- Diving Digital Communications
- Search & Rescue
- Military
- Commercial



Diving Digital Communications

- Diving Chamber
- Medical Decompression
- Surface Supplied
- Saturation Diving



Value Drivers

- First mover in innovating and commercializing real-time 3D sonar technology for the subsea market.
- No other commercially available real-time 3D sonar in the market.
- As market requirements shift to real-time imaging our 5D/6D Innovation decisively puts CODA in the lead for real-time underwater imaging with parallel real-time processing.
- Multiple initiatives underway with U.S. Navy and defense bodies, and tracking significant development funding development for defense space.

Echoscope®



- DAVD is a key technology and is set to change the way diving operations are performed globally (real time information platform for diving).
- Strong Patents and Intellectual Property Rights Portfolio.
- Technically adept Group with strong brand as market leaders in real-time visualization subsea.
- Diversified Group with two stand-alone engineering businesses, which have recurring streams of revenues through supplying proprietary parts into a number of funded Defense Programs and, and the products business selling into the subsea market. Recent acquisition of PAL – further diversifies the revenue stream and expands the collective capabilities of the Group – positioning it to compete for larger Defense Contracts.

Value Drivers

- First mover in innovating and commercializing real-time 3D sonar technology for the subsea market.
- No other commercially available real-time 3D sonar in the market.
- As market requirements shift to real-time imaging our 5D/6D Innovation decisively puts CODA in the lead for real-time underwater imaging with parallel real-time processing.
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DAVD



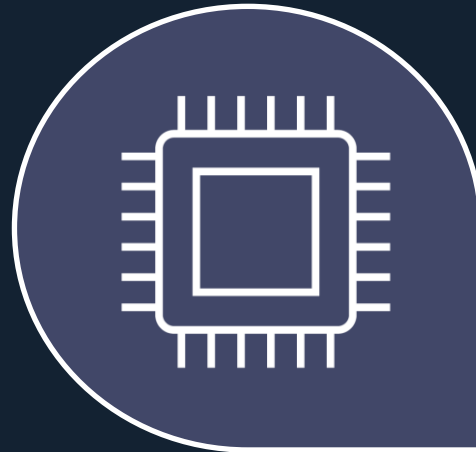
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- Strong Patents and Intellectual Property Rights Portfolio.
- Technically adept Group with strong brand as market leaders in real-time visualization subsea.
- Diversified Group, with Marine Technology Business, Acoustics Sensors and Materials Business along with two stand-alone engineering businesses, which have recurring streams of revenues through supplying proprietary parts into a number of funded U.S Defense Programs and U.K.



4

Defense Technology Business

**Thermite® Octal
Rugged Embedded
Computing Solutions**



**Mission Critical
Integrated Systems**



Software Engineering

Systems Engineering



**Coda Octopus
Engineering**

Engineering Business

Electronic Design

Manufacturing & Prototyping

**Advanced
Signal Processing**



**Obsolescence Management
of Legacy Defense
Products**



Key Markets

Coda Octopus Engineering – Engineering Business

Trusted U.S. DoD Subcontractor – participating in several programs of record

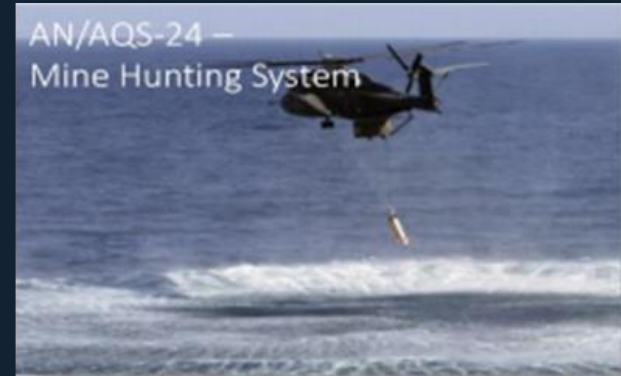
Phalanx® Close-in Weapon
System (CIWS)



UAV/AQS-24 –
Mine Hunting System



AN/AQS-24 –
Mine Hunting System



SeaRAM



Thermite®



Growth Catalysts

Coda Octopus Engineering – Engineering Business

- **Obsolescence management: Defense requirements for extended system/program life offer significant sustainment opportunity**
 - Engineering services to re-design/upgrade
 - Production opportunity through program life
- **Ruggedized Embedded Computing**
 - Logical companion to engineering services business
 - Leverage engineering expertise and production capability
 - Thermite® Products offer range of solutions to for broad range of missions
 - Rapidly customizable for specific mission requirements
 - Targeted to capture current and emerging computing requirements



Thermite® Embedded Computing Solutions

- **Market:** The ~\$1B (estimated) embedded computing market shows strong growth, reflecting increasing demand for embedded computing capability on military platforms
- **Thermite® Vision:** Focus on small, low power applications. Offer standard products and provide rapid, low-cost customization

Thermite® Embedded Computing Solutions



Thermite® Octal



Thermite® GPU



Thermite® DPP

Applications

Mission Computer/Platform Control

Signal/Sensor Processing

Artificial Intelligence at the Tactical Edge

Augmented Reality

High-volume Secure Data Storage

Opportunities

Shipboard Control Systems

Ground/Airborne Data Capture & Analysis

Next-Generation Unmanned Aerial Vehicles

Robotic Ground Vehicles

**Product Design
and Manufacturing**



**Subsea and
Harsh Environment
Design**



Software Engineering

Mechanical Engineering

Martech

a Coda Octopus Company

Engineering Business

Electronic Design

**Complete Product
Lifecycle
Development**

**Test, Instrumentation
and Control**



**Obsolescence Management
of Legacy Defense
Products**

Customers

Coda Octopus Martech – Engineering Business

Martech

Located in Portland, Dorset, UK. Martech follows the same model as Coda Octopus Engineering.

BAE SYSTEMS



THALES

SIEMENS

Honeywell

AMSAFE

GRUNDFOS

babcock

ATLAS ELEKTRONIK

A large, stylized number '5' in a dark blue-grey color, positioned on the left side of the slide. It is partially overlaid by a large dark blue circle that occupies the right half of the slide.

Acoustic Sensors & Materials Business

Acoustic Pressure and Intensity
Characterization

Acoustic Performance Modelling

Acoustic Output Measurements

Acoustic Power Measurements



Custom Sensor development

Transducer Optimisation

PVDF Array Technology

Fibre-optic and Piezo-polymer
hydrophones

Piezo-polymer (PVDF), piezo-ceramic
and 1-3 piezo composite transducers

Ultrasound Sensor
Development and
Acoustic Services

Products



**Acoustics Sensor and Materials
Business**

Materials

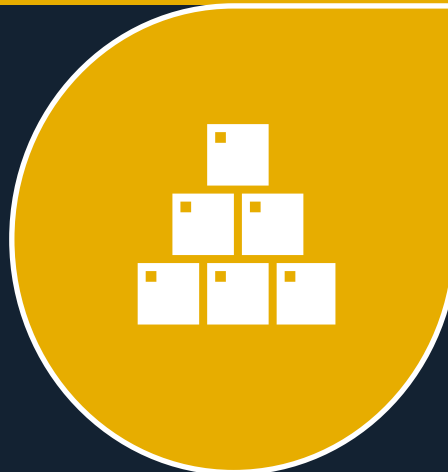
Calibration

Absorbers

Transducer backings

Encapsulants

Syntactic foams



High Speed NDT system
Hydrophone calibrations
Field mapping
Scanning Tanks
Materials testing
Field Characterization system
Simulations and Modelling
Materials Characterisation

A global leader in ultrasonic and underwater acoustic technology

Coda Octopus Precision Acoustics – Ultrasonic and Underwater Acoustic Technology Business

Ultrasound Development and Acoustic services

pa PRECISION
ACOUSTICS



Acoustic performance modelling



Acoustic pressure and Intensity Characterization



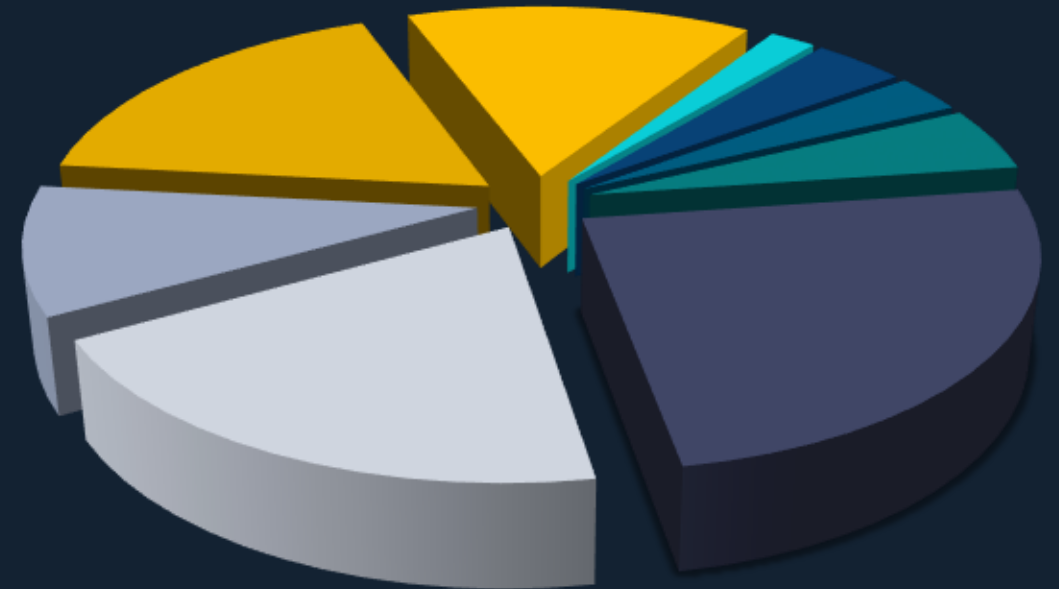
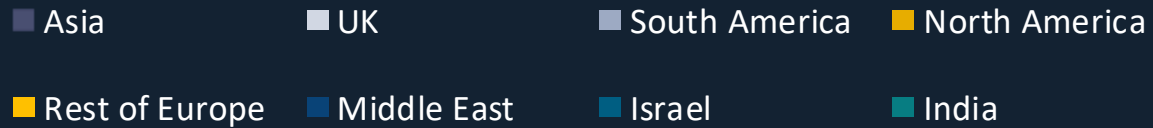
Acoustic output measurements



Worldwide Sales

Precision Acoustics – Ultrasonic and Underwater Acoustic Technology Business

Sales by regions



Markets We Serve



Medical



Marine



Aeronautical



Academia

Transducer Design and Manufacture

pa PRECISION
ACOUSTICS

**Needle
Hydrophones**



**Fibre-optic
hydrophones**



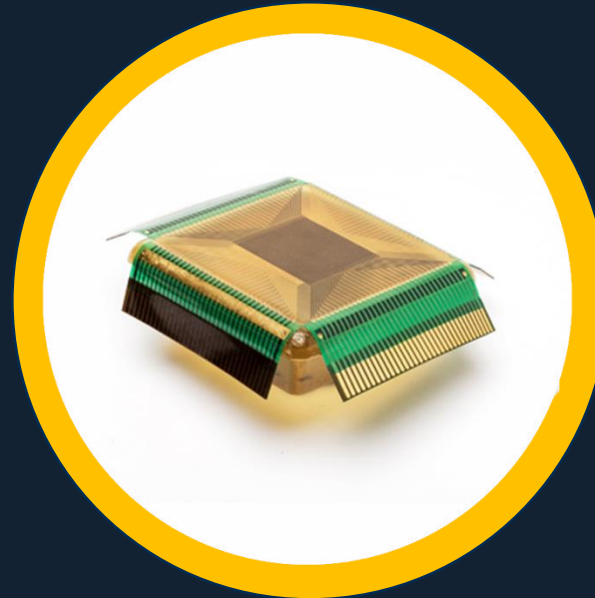
**Piezo Polymer
Transducers**



**Piezo-ceramic
Transducers**



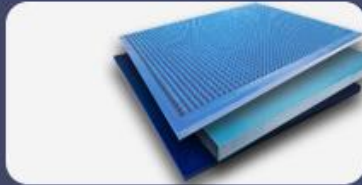
HIFU Transducers



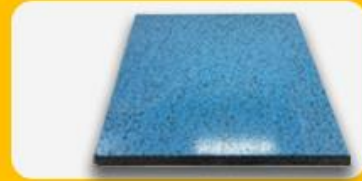
PVDF Arrays

Materials

Absorbers



Transducer Backings



Encapsulants



Syntactic Foams



Calibration

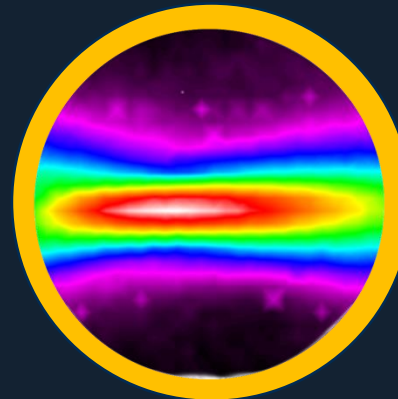
High Speed NDT system



Radiation Force Balances



Field mapping

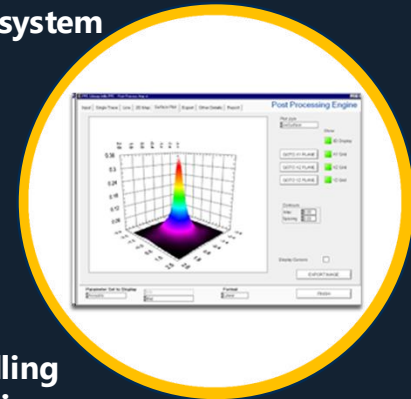


Materials Testing

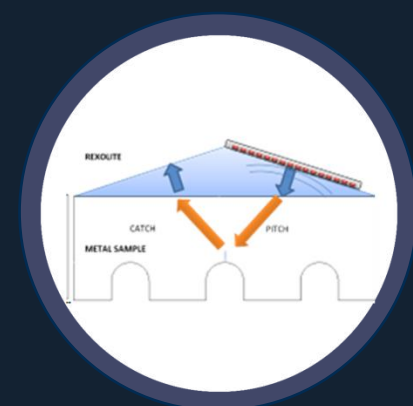
Scanning Tanks



Field Characterization system

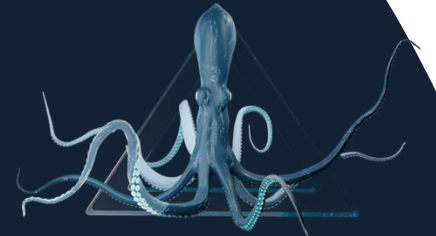


Simulations and Modelling
Materials Characterisation



Operations

Group Headquarters and Marine Technology Business

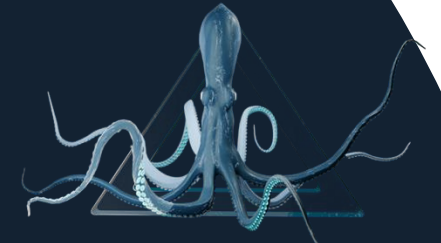


Coda Octopus Group, INC.



Operations

Marine Technology Business

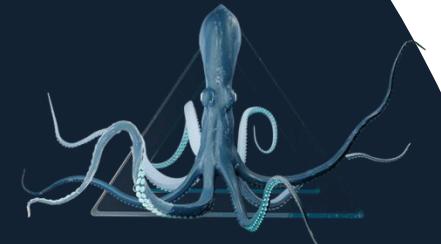


Coda Octopus Group, INC.

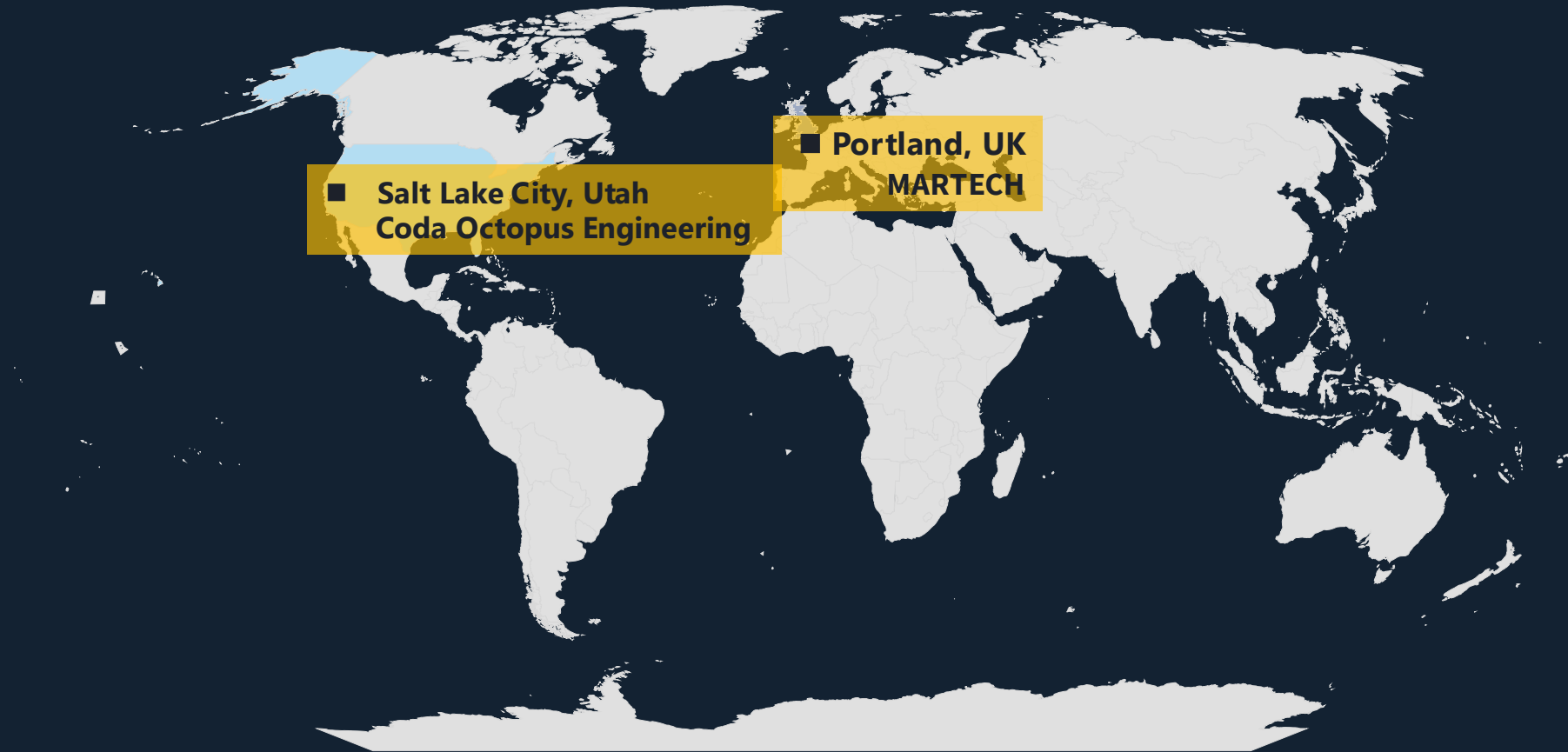


Operations

Defense Products & Engineering Business

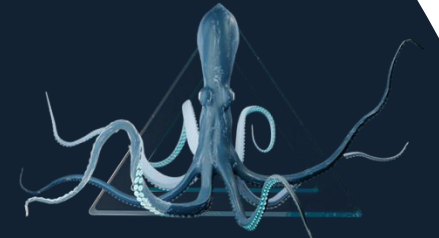


Coda Octopus Group, INC.

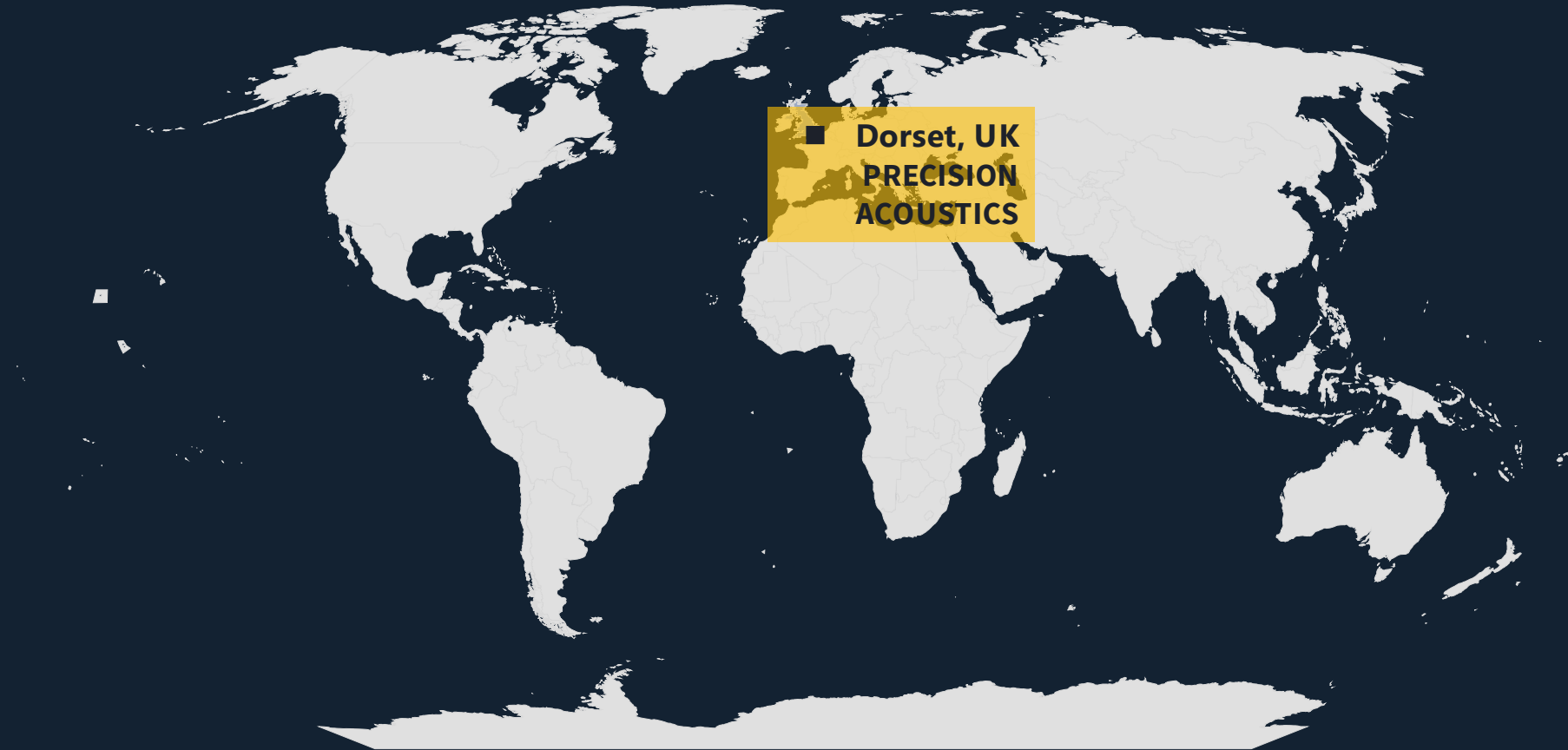


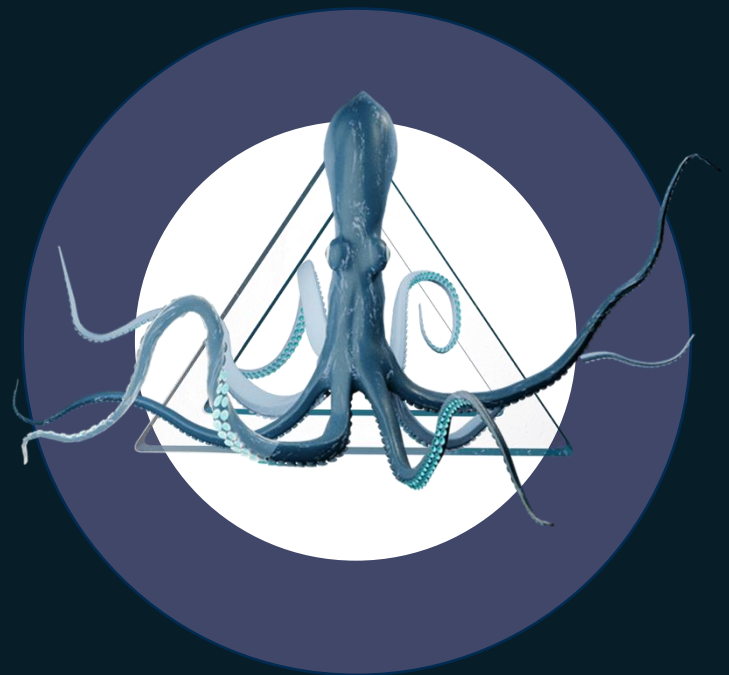
Operations

Ultrasonic and Underwater Acoustic Technology Business



Coda Octopus Group, INC.





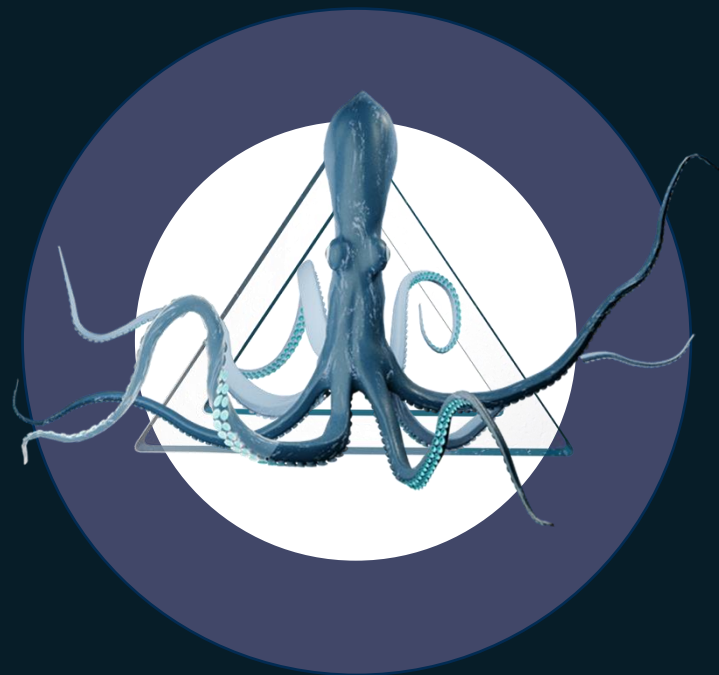
Coda Octopus Group

Management

Annmarie Gayle, LL.B, LLM (Qualified to practise law in England & Wales – Practise Area Corporate Law) - Chair and Chief Executive Officer
Copenhagen, Denmark

Annmarie Gayle has served as our Chief Executive Officer and as a member of our Board of Directors since 2011, and as Chairman of the Board since March 2017. She has also been the Chief Executive Officer of our flagship products business, Coda Octopus Products Limited (UK), since 2013. Prior to assuming these roles, she spent two years assisting with the restructuring of our Company. She previously served as Senior Vice President of Legal Affairs from 2006 to 2007. Earlier in her career, Ms. Gayle worked for a leading City of London law firm specializing in intellectual property rights, and subsequently for the United Nations and the European Union. Ms. Gayle has extensive experience in restructuring and has spent more than twelve years working in a number of countries as lead adviser to transitional Administrations on the privatization of banks and the reform of state-owned assets in Central and Eastern Europe, including banking, infrastructure, mining, and telecommunications. In her capacity as Team Leader, she has also managed several large European Union-funded projects providing transitional support and capacity building to local authorities. Ms. Gayle holds a law degree from the University of London and a Master of Law degree in International Commercial Law from Cambridge University and has completed the professional examinations required to practice law in England and Wales. Because of her extensive experience in corporate governance, large-scale project management, restructuring, strategy, and corporate transactions, as well as her deep knowledge of our business, technology, and patent portfolio, we believe she is highly qualified to serve as a member of our Board of Directors.

2026



Coda Octopus Group

Management

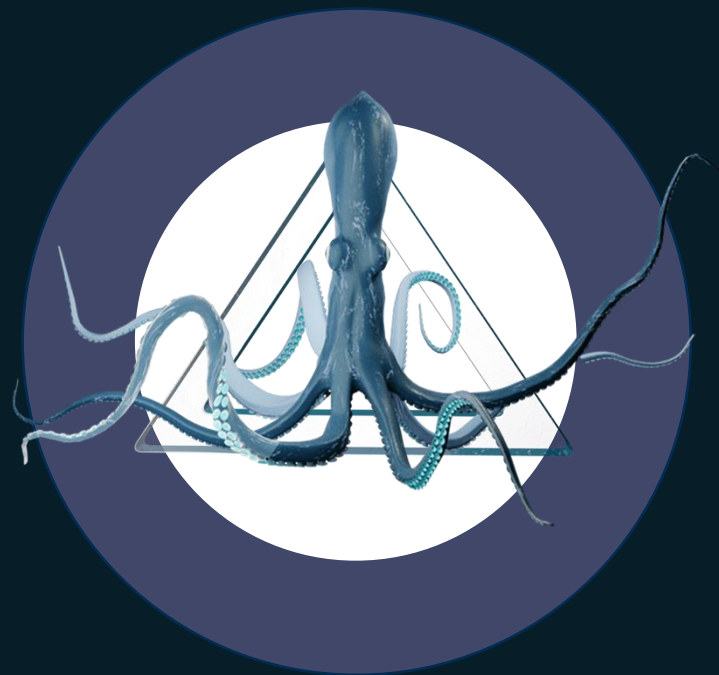
Mark Kelly - Chief Financial Officer

UK, Edinburgh

Mark Kelly was appointed Chief Financial Officer effective August 3, 2026. Prior to joining the Company, Mr. Kelly served as Finance Director at Medac Pharma, a UK-based pharmaceutical sales company, from 2024 to 2025. From 2022 to 2024, he was Head of Glasgow Finance at Chubb Insurance. Previously, he served as Finance Director at Twist Bioscience Corp., a manufacturer of synthetic DNA for applications ranging from life sciences research to data storage technology, from 2021 to 2022. From 2016 to 2021, Mr. Kelly held leadership finance roles at Charles River Laboratories, including Senior Finance Director and European Controller.

Mr. Kelly qualified as a Chartered Accountant in 1996 through the Institute of Chartered Accountants of Scotland. He holds a BA (Hons) in Accounting and Finance from the University of Strathclyde in Glasgow, Scotland.

2026



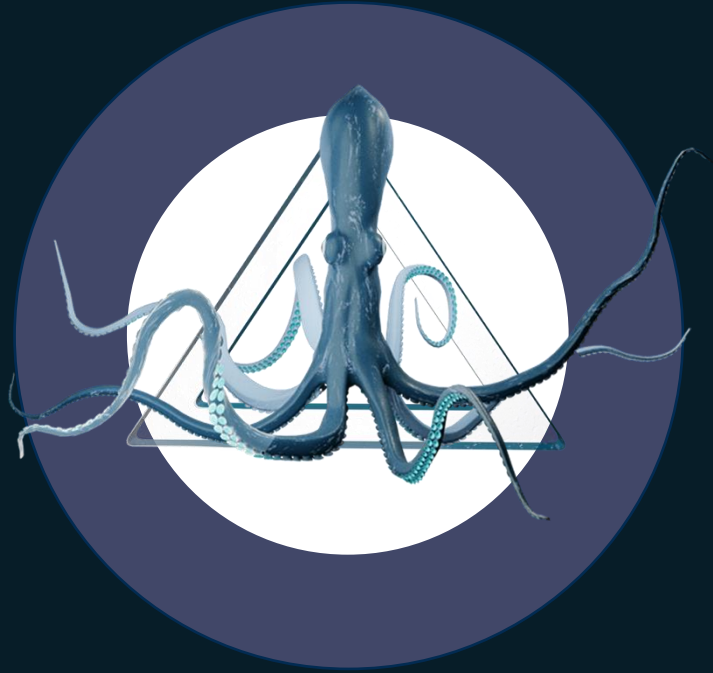
Coda Octopus Group

Board of Directors

Michael Hamilton – Non-Executive Director
U.S

Michael Hamilton served as Chairman of our Board from June 2010 to March 2017 and currently serves as an independent director. Since 2014, he has provided accounting and valuation services to a diverse group of clients. From 2011 through 2014, Mr. Hamilton was Senior Vice President of Powerlink Transmission Company. Between 1990 and 2003, he served as an audit partner at PricewaterhouseCoopers. Mr. Hamilton holds a Bachelor of Science in Accounting from St. Francis College, is a certified public accountant, and is accredited in business valuation. Because of his extensive background in auditing, strategic corporate finance, financial management, and financial reporting, we believe he is highly qualified to serve as a member of our Board of Directors.

2026



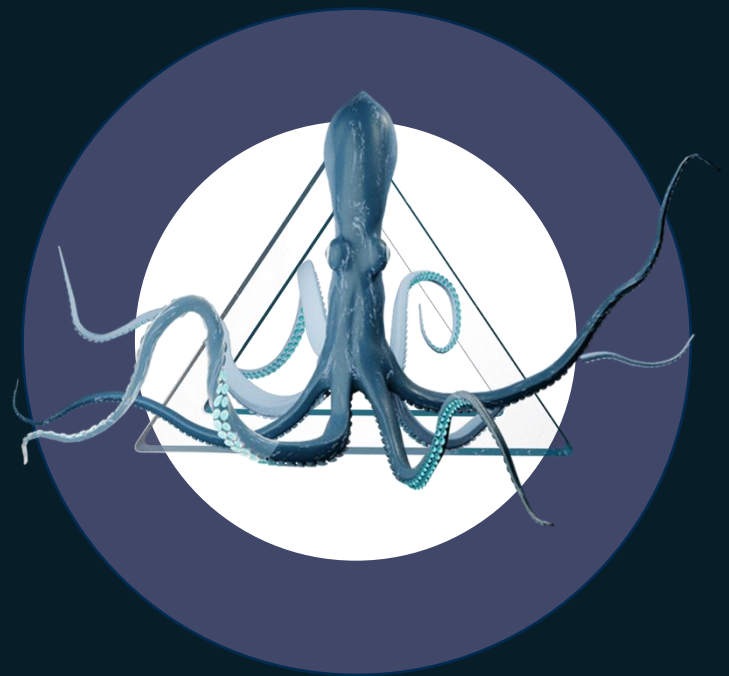
Coda Octopus Group

Board of Directors

Mr. Robert Harcourt - Non-Executive Director
U.S

Robert R. Harcourt was elected as a director in June 2023. Since 2018, he has been affiliated with Analysis Group and Cornerstone Research, where he has provided consulting services to attorneys as a financial accounting and auditing expert, advising on the appropriateness of accounting treatments, financial reporting, and the adequacy of audit procedures. From 2011 to 2016, he served as an Associate Director in the Division of Registrations and Inspections at the Public Company Accounting Oversight Board (PCAOB). Prior to that, from 1967 to 2011, Mr. Harcourt worked at KPMG, including as a partner from 1978 to 2007 and as a consultant from 2007 to 2011. Mr. Harcourt is a certified public accountant. He holds a BBA in Accountancy from Pace University and has completed coursework at Harvard University and Stanford University, among others. Because of his extensive background in auditing, financial management, and financial reporting, we believe he is highly qualified to serve as a member of our Board of Directors.

2026



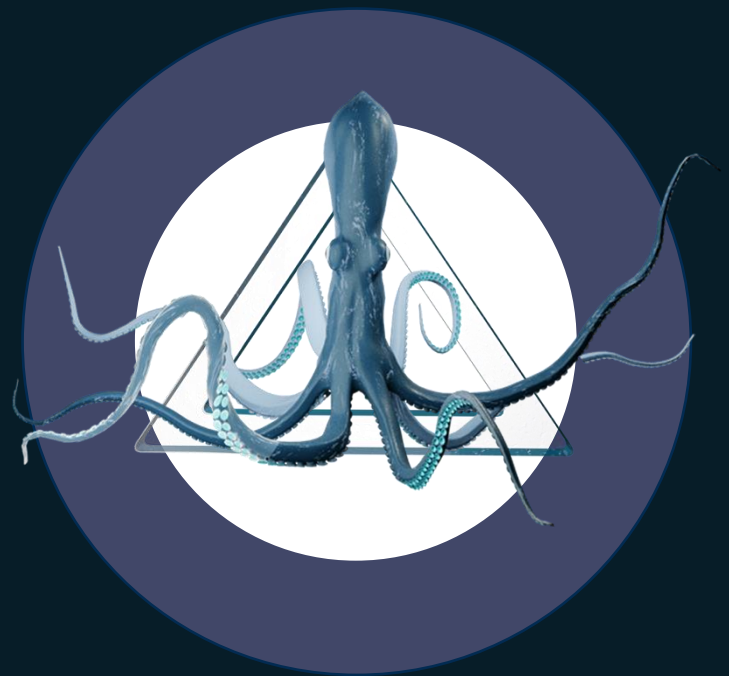
Coda Octopus Group

Board of Directors

Gwenaël Rouy-Poirier – Non-Executive Director
Switzerland

Gwenaël Rouy-Poirier was elected as a director in April 2024. He was recently appointed Chief Financial Officer of WISeSat Corp., a firm developing secure satellite infrastructure and related space-based services designed to support trusted communications, digital identity, data exchange, and other security-sensitive applications. Since January 2024, he has served as an independent consultant to companies in the aerospace and defense sectors and served as Chief Financial Officer of SHL Medical from May to December 2023. From April 2021 to December 2022, he was Chief Financial Officer of GKN Aerospace, one of the world's leading multi-technology Tier 1 aerospace suppliers, serving approximately 90% of global aircraft and engine manufacturers. From 2019 to 2021, he served as Chief Financial Officer of Nobel Biocare Systems, a dental implant and restorative dentistry business of Envista Holdings Corporation, which was spun off from Danaher Corporation in September 2019. Prior to these roles, he worked for Honeywell—primarily in the Aerospace division, as well as in Homes & Building Technologies and Specialty Materials—and previously held positions at L'Oréal and Arthur Andersen, among others. Mr. Rouy-Poirier earned a Bachelor in Mathematics from Lycée Victor Duruy and a Master of Management in Corporate Finance from EDHEC Business School in France. Because of his strong financial background and extensive ties to the defense industry, we believe he is highly qualified to serve as a member of our Board of Directors.

2026



Coda Octopus Group

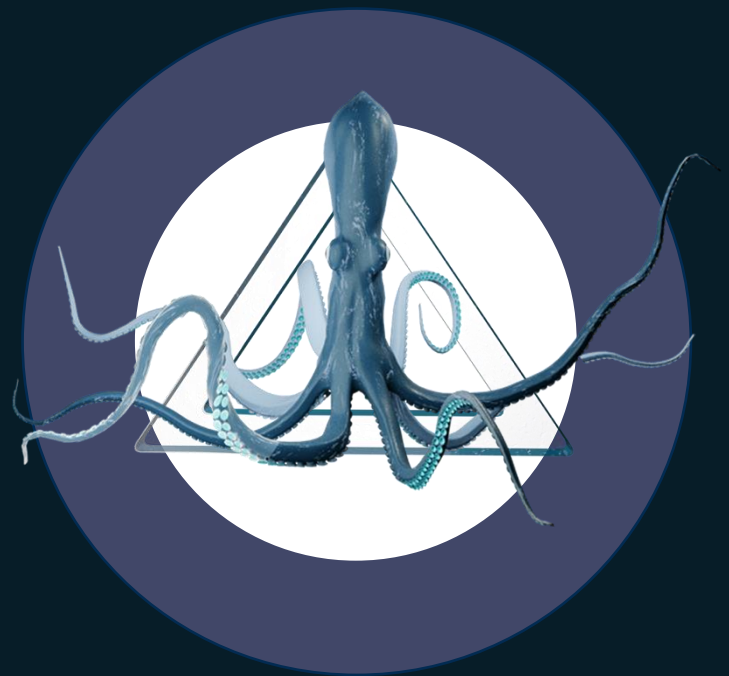
Board of Directors

Blair Cunningham - Director & President of Technology

Orlando, U.S

Blair Cunningham has been with the Company since July 2004 and has held a number of senior roles, including his current position as President of Technology and divisional CEO of Coda Octopus Products in the United States. He previously served as Chief Technology Officer of Coda Octopus Group, Inc. from 2005 to 2012, Senior Vice President of Coda Octopus Products Ltd. in the United Kingdom from 2004 to 2005, and Technical Manager of Coda Octopus Products Ltd. from July 2004 to July 2005. He received an HND in Computer Science in 1989 from Moray College of Further Education in Elgin, Scotland. With more than thirty years of technical, development, and commercial experience in the solution-driven technology sector, Mr. Cunningham has played a key role in delivering large-scale systems analysis, software design, and platform deployment for major public companies, including the Royal Bank of Scotland, Abbot Group plc, and Peel Holdings plc. His background spans computer software, systems analysis, and design. A technologist at heart, Mr. Cunningham is responsible for advancing the Group's technologies and is deeply engaged in the Company's product development lifecycle. He is both a strong advocate for—and hands-on user of—the Company's technology. Because of his extensive technical expertise, long tenure with the Company, deep knowledge of our products, solutions, and technology, and his intrinsic eye for business opportunities around our technologies and capabilities, we believe Mr. Cunningham is highly qualified to serve as a member of our Board of Directors.

2026



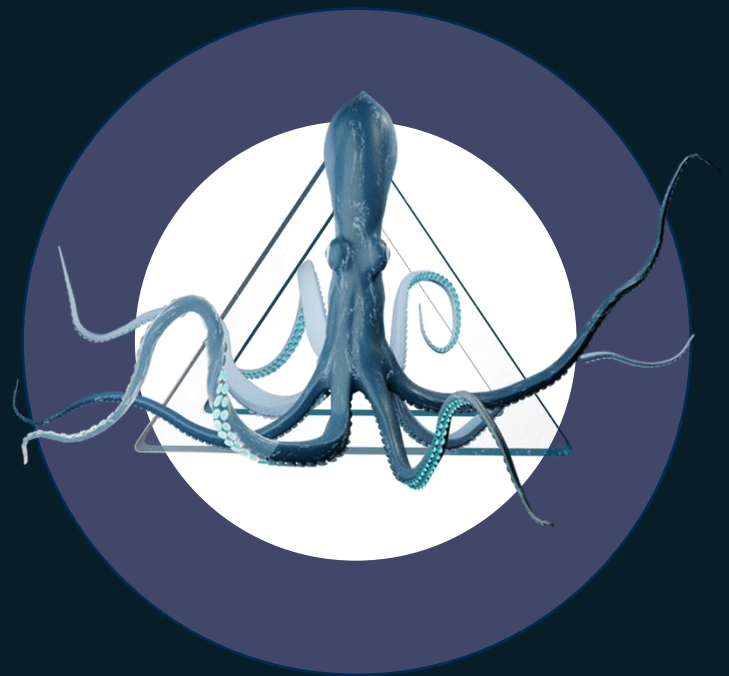
Coda Octopus Group

Board of Directors

Stephen Hemedes - Non-Executive Director
U.S

Stephen Hemedes has been a Partner and Senior Managing Director at T.R. Winston & Company, LLC, a boutique investment banking firm, since April 2026. Prior thereto, he served as Vice President of Corporate Finance at that firm since 2020. In these roles, he has led initial and ongoing quantitative and qualitative due diligence for portfolio and capital-raising companies across the energy, healthcare, technology, and consumer discretionary sectors, and has advised on equity, debt, and M&A transactions. He works extensively with institutional and private investors, giving him significant experience engaging with the investment community and supporting companies through capital-markets processes. Since May 2025, he also serves as a Director, Investment Banking at Konik Capital Partners, LLC. From 2018 to 2021, Mr. Hemedes served in various positions in the kathy ireland® Worldwide platform, the most recent of which was Director – Marketing & Operations at UpRise LLC. Mr. Hemedes holds a Bachelor of Science in Business Administration from California State University – Channel Islands. He brings strong analytical skills and significant experience in artificial intelligence (AI) and AI-related technologies, including large language models, generative AI, local AI, and local compute access. Because of his financial expertise, analytical background, experience with emerging AI technologies, and his extensive engagement with investors and the capital markets, we believe he is well qualified to serve as a member of our Board of Directors.

2026



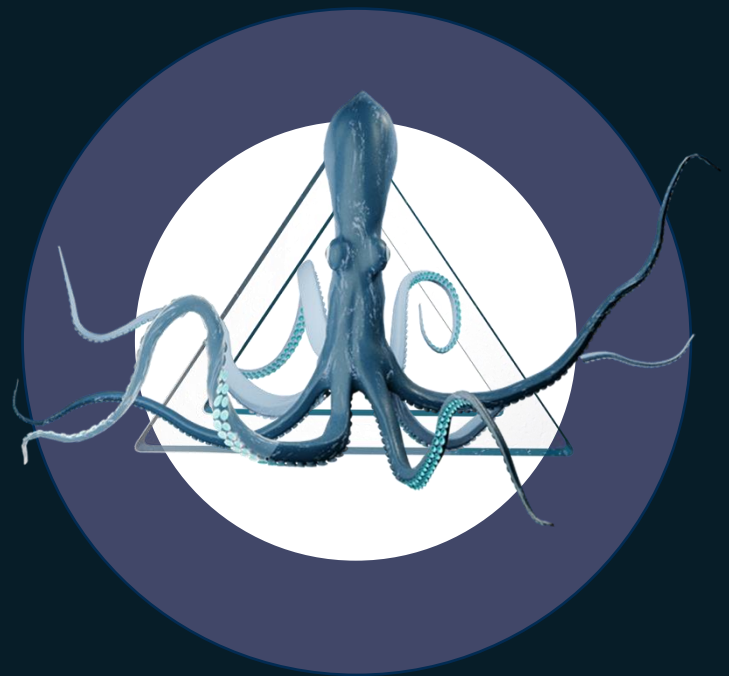
Coda Octopus Group

Board of Directors

Tal Goldhamer- Non-Executive Director
U.S

Tal Goldhamer is the founder and Chief Executive Officer of Find the Tailwind, LLC, a consulting firm specializing in artificial intelligence adoption, enterprise transformation, leadership development, and workforce strategy. He has served in this role since 2024. Since 2025, Mr. Goldhamer has also served as an Adjunct Professor at the University of Denver, where he teaches Artificial Intelligence within the Information Technology Program. In addition, he has served as an AI Fellow at Fordham University's Gabelli School of Business since January 2026. Prior to founding Find the Tailwind, LLC, Mr. Goldhamer spent nearly two decades with Ernst & Young LLP ("EY"). From 2015 to 2024, he served as EY's Chief Learning Officer, leading enterprise-wide initiatives focused on workforce capability, leadership development, organizational culture, technology-enabled learning, and large-scale operating model transformation. He was also an Audit Partner at EY from 2005 to 2024. Mr. Goldhamer holds a Bachelor of Science degree in Accounting from the University at Albany, State University of New York. We believe Mr. Goldhamer is well qualified to serve on our Board of Directors because of his extensive experience in artificial intelligence, digital transformation, organizational leadership, and finance and accounting.

2026



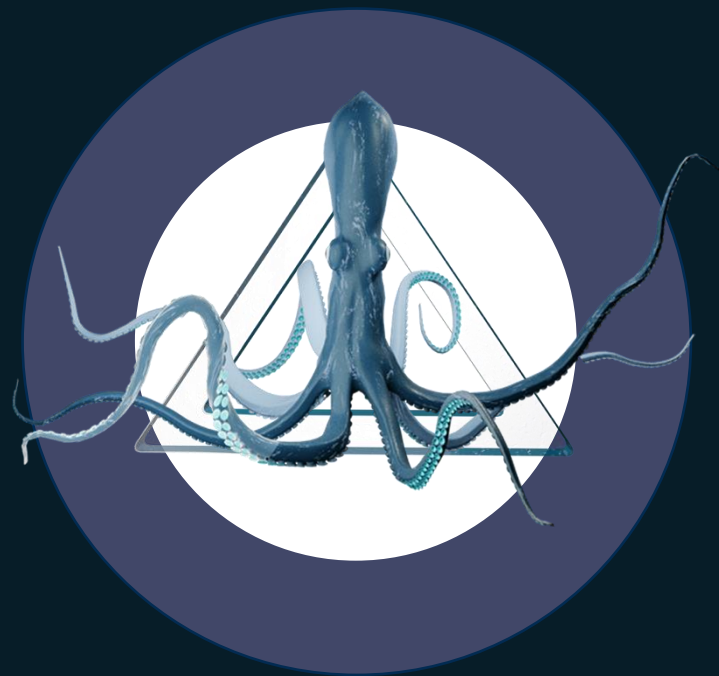
Coda Octopus Group

Board of Directors

Annmarie Gayle, LL.B, LLM - Chief Executive Officer and Chairman
Copenhagen, Denmark

Ms. Gayle was appointed Chairman of the Board in March 2017, and previously served as Director since 2011. She has been our CEO since 2011 and also serves as Managing Director of our flagship Products Business, Coda Octopus Products, Ltd.

2026



Coda Octopus Group

Board of Directors

Blair Cunningham - Director & President of Technology

Orlando, U.S

Mr. Cunningham was appointed to the Board of Directors at the Company's Annual Meeting of Stockholders held on September 10, 2025. He has been with the Company since July 2004 and serves as our Divisional CEO and President of Technology.

2026



Coda Octopus Group, INC.

World Leader in Sound Underwater Technology

NASDAQ:CODA

www.codaoctopusgroup.com

Investor Relations:

coda.ir@codaoctopusgroup.com

Corporate Presentation
September 15, 2026