27 August 2026

Company Announcements

For Immediate Release

ASX Code: CT1

APPENDIX 4E AND ANNUAL FINANCIAL REPORT

In accordance with the ASX Listing Rules, Constellation Technologies Limited encloses for immediate release the following information:

1. **Appendix 4E; and**
2. **Annual Financial Report for the year ending 30 June 2026.**

If you have a query about any matter covered by this announcement, please contact Ms Terri Bakos

Authorised for release by the Board.

ASX LISTING RULES – APPENDIX 4E
ANNUAL FINANCIAL REPORT FOR THE YEAR ENDING 30 JUNE 2026

The following information is presented in accordance with ASX Listing Rule 4.2A.3.

1. Details of the reporting year and the previous corresponding year

Current reporting year - the year ended 30 June 2026
Previous corresponding year - the year ended 30 June 2025

2. Results for announcement to the market

	Year ended	30 June 2026	30 June 2025	Increase / (Decrease)	
		$	$	$	%
2.1	Revenues from ordinary activities	1,710,289	1,807,330	(97,041)	(5)
2.2	Profit/(Loss) from continuing operations	(458,246)	9,521	(467,766)	(4,966)
2.3	Net profit/(loss) for the year attributable to members	(458,246)	9,521	(467,766)	(4,966)

2.4 Dividends (distributions)

Nil

2.5 Record date for determining entitlements to the dividend

Nil

2.6 Commentary on "Results for Announcement to the Market"

A brief explanation of any of the figures in 2.1 to 2.4 above is contained in the attached Annual Financial Report for the Year ended 30 June 2026.

3. Net tangible assets per security

Year ended	30 June 2026	30 June 2025	Increase / (Decrease)	
	cents	cents	cents	%
Net tangible assets per security	(0.01)	0.02	(0.03)	(165)

4. Details of entities over which control has been gained or lost during the year

Nil

5. Details of individual and total dividends or distributions and dividend or distribution payments

Nil

6. Details of any dividend distribution reinvestment plans

Nil

7. Details of any associates and joint venture entities

Nil

8. Foreign Entities, Accounting Standards used in compiling the report

Refer to note 12 of the Annual Financial Report for details of investments in foreign subsidiaries and note 200 for details of accounting standards utilised.

9. Audit / Review of Accounts upon which this report is based and qualification of audit / review

The Annual Financial Report has been subject to an audit and is not subject to any dispute or qualification.

Constellation Technologies Limited

Annual report

for the year ended 30 June 2026

ABN 58 009 213 754

Constellation Technologies Limited

ABN 58 009 213 754

Constellation Technologies Limited ("Constellation", "Group" or "Company") hereby presents its Annual Report for the year ending 30 June 2026.

Contents

Corporate Directory

Directors	**Mr Kartheek Munigoti** *Executive Director and Chief Executive Officer*
	Mr Raymond Malone *Independent Non-Executive Chairman*
	Mr Leath Nicholson *Independent Non-Executive Director*
	Mr Zhigang Zhang *Independent Non-Executive Director*
Company Secretary	**Ms Terri Bakos**
Principal registered office and principal place of business	Level 7, 420 Collins Street Melbourne VIC 3000 Australia Telephone: +61 (0)3 8592 4883
Share register	**Computershare Investor Services Pty Ltd** 452 Johnston Street Abbotsford VIC 3067 Australia Telephone: 1300 850 505 Telephone: +61 (0)3 9415 4000 (overseas callers)
Auditor	**Horizon Nexus (Qld) Audit Pty Ltd** Level 2, 66 Eagle Street Brisbane QLD 4000 Australia Telephone: +61 (0)7 3839 9733 Facsimile: +61 (0)7 3832 1407
Solicitors	**Nicholson Ryan Lawyers Pty Ltd** Level 7, 420 Collins Street Melbourne VIC 3000 Australia Telephone: +61 (0)3 9640 0400
Bankers	**Westpac Banking Corporation** 150 Collins Street Melbourne VIC 3000 Australia
Stock exchange listings	Constellation Technologies Limited shares are listed on the Australian Securities Exchange (ASX: CT1)
Website	https://www.ct1limited.com

Chairman's Letter

Dear fellow shareholder,

Over the past year, the Company continued to advance its IoT-enabled food safety and compliance solutions, while strengthening the platform for future growth.

The FY26 financial result reflected timing and execution challenges, particularly around customer deployments and revenue recognition. While the absence of revenue growth was disappointing, the Board is encouraged by underlying customer activity and the continued development of recurring revenue streams.

Throughout the year, we maintained disciplined investment in product development and customer relationships, supporting future revenue opportunities despite delays in recognised revenue.

Looking ahead, our focus is on converting customer activity into revenue growth, building brand recognition, and pursuing strategic collaborations that strengthen our market position.

On behalf of the Board, thank you for your continued support.

Raymond Malone
Independent Non-Executive Chairman

CEO Report

Dear fellow shareholders,

It has been an important year in the continued development of Constellation Technologies. Our focus has been on strengthening our technology, expanding the capabilities of the Callisto and Meridian platforms, and building an increasingly integrated ecosystem of hardware, software and digital operational workflows.

Importantly, much of our development has been undertaken within live customer environments across aged care, healthcare, central production kitchens, remote operations and other complex food-service environments. This continues to provide valuable operational feedback and ensures our technology development remains focused on solving real customer problems.

Expanding the Callisto Platform

During the year, Callisto continued to evolve beyond food-safety monitoring into a broader digital food-safety and operational compliance platform.

A significant development has been within aged care, where we introduced a resident meal-ordering solution integrated directly with Callisto. The meal-ordering unit can be customised for each resident based on their allergens, intolerances, dietary requirements and meal preferences.

This connects resident meal selection with the broader food-safety process — from ordering and kitchen preparation through allergen verification, temperature monitoring, distribution, reheating and final service. This provides greater traceability while simplifying the workflow for kitchen, care and food-service teams.

We have continued a similar development approach in healthcare, extending food-safety processes from central kitchens into individual wards and supporting patient dietary requirements, allergens, reheating, temperature verification and serving-time compliance.

Within Central Production Kitchens and Units, Callisto supports multi-client food production by providing client-specific monitoring across incoming goods, production, hot and cold holding and dispatch.

Technology and Product Development

Hardware development remained an important focus during the year, particularly our Callisto Smart Probe and next-generation handheld platform.

The Smart Probe combines temperature measurement with digital workflows including cooking checks, incoming-goods verification, cooldown and reheating monitoring, HACCP forms and photographic evidence.

Our objective is to simplify frontline operations by making the measurement, user, location, activity and compliance record part of the same digital transaction, reducing manual recording and improving traceability.

We also progressed complementary technologies including electronic shelf labels, dishwasher temperature monitoring and real-time asset tracking, expanding the number of operational activities that can connect to our platforms.

CEO Report continued…

Financial Results

Our reported revenue for year was $1.710 million compared to $1.807 million in the prior year. This result was less than expected, however does not fully reflect the level of customer activity during the year.

A number of customer deployments scheduled for the latter part of FY26 were delayed primarily due to hardware delivery and installation timing. Consequently, at 30 June the Company held $226,221 of sales that it could not recognize as revenue until Q1 FY27.

Cash receipts from Customers for the period of $2.06 million, compared $1.86 million in the prior year, are a truer reflection of the activity generated during the year.

Importantly, we are developing a sustainable revenue base, with our ongoing platform and subscription revenue increasing 22% on the prior year at $856,453. Increasing recurring revenue remains an important part of our strategy as we grow the number of customers, sites, devices and workflows operating through our technology.

The delivery delays experienced during the year have reinforced the importance of strengthening our procurement, manufacturing coordination and deployment planning as the business scales.

The Year Ahead

Our priority for FY27 is execution and scale.

The work undertaken during the past year has strengthened our ability to combine connected hardware, IoT, software and customer-specific operational workflows within a single technology ecosystem.

Our immediate priorities are to improve hardware reliability and manufacturability, strengthen our supply chain, simplify deployments, expand our installed customer base and continue growing recurring platform and subscription revenue.

I believe Constellation enters FY27 with a more mature technology platform, broader product capability and greater operational experience than twelve months ago. Our focus now is to convert that foundation into sustainable commercial growth.

I thank our customers and partners for their continued confidence, our team for their commitment and our shareholders for their ongoing support.

Kartheek Munigoti
Chief Executive Officer

Directors Report

The directors are pleased to present their report on the consolidated entity consisting of Constellation Technologies Limited (the 'Company') and the entities it controls (the 'Consolidated entity' or 'Group') for the year ended 30 June 2026.

Directors and Company Secretary

The following persons were directors of Constellation Technologies Limited during the financial year and up to the date of this report or their resignation or appointment as noted:
Mr Raymond Malone, Independent Non-Executive Chairman
Mr Leath Nicholson, Independent Non-Executive Director
Mr Anoosh Manzoori, Independent Non-Executive Director (resigned 30 April 2026)
Mr Zhigang Zhang, Independent Non-Executive Director (appointed 6 May 2026)
Mr Kartheek Munigoti, Executive Director and Chief Executive Officer

The following person held office as Company Secretary of Constellation Technologies Limited for the whole of the financial year and up to the date of this report:
Ms Terri Bakos

Principal activities

The principal activities of the Group are to bring innovative solutions to market which leverage cloud, internet of things (IoT), edge-computing sensors, big data, analytics, machine learning (ML), artificial intelligence (AI) and other advanced technologies.

Review of operations

Financial results

Reported revenue from continuing activities for the year decreased 6% to $1,710,289 (2025: $1,807,330). This decrease in revenue has been attributed to customer and supplier delays in the installation of equipment at client sites during the 2nd half of the year. At 30th June, the Company recognised $226,221 of contract liabilities or deferred revenue that will now be recognized in the 1st quarter of FY27 due to these delays. If this additional revenue had been recognized, total revenue would have increased by 7% over the prior year.

The Group recorded a loss for the year of $458,246 (2025: $9,521 profit), a decrease over the prior year as a result of the delayed revenue recognition (as described above), impairment costs associated with the early retirement of a handheld temperature device and increased hardware, software and labour costs in delivering product.

As at 30 June 2026 the Group had net assets of $402,036 (2025: $861,733) and cash reserves of $442,082 (2025: $554,824). The directors are of the view that the Group will continue to be able to pay its debts as and when they fall due and have prepared the financial report on a going concern basis.

Operations

Information on the operations of the Group and its business strategies and prospects is set out in the Chairman's Letter and CEO Report section of this annual report.

However, the Company continues to work on a cost-efficiency and conservative basis as the crystallisation of the Company's sales pipeline and sales growth in FY27 is not guaranteed in the current economic environment.

Directors Report continued…

Material Business Risks

Identifying and mitigating key business risks that may affect the Groups strategy and financial performance is a significant part of Constellation's corporate governance framework. The key risks currently identified include:

- *Customer economic demand* – recent historical increases in interest rates, fuel costs and logistics supply chain issues have caused higher prices for materials and products. Accordingly, inflationary and related risks could impact on the conversion of Constellation's sales pipeline and sales growth.

- *People* – Constellation relies on senior key personnel in different markets with expertise and knowledge particular to Constellation's core business, being innovation solutions in the emerging and rapidly changing technology sector. Significant efforts are spent on developing employees to retain these individuals, however risks can emerge upon departure which may have an adverse effect on the operational and financial performance of the business.

- *Technology* – Constellation spends considerable resources in researching and developing technologies to support its core business. There are risks that this technology becomes obsolete due to redundancy or competitor advancements before its full value can be realized, having an operational and financial performance impact on the business.

Dividends

No dividends have been paid or proposed by the Group during or since the end of the financial year (2025: nil).

Significant changes in the state of affairs

Other than the information set out in the Chairman's letter, CEO's Report and activities section of this annual report, there are no significant changes in the state of affairs that the Group has not disclosed.

Event since the end of the reporting period

No matters or circumstances have occurred subsequent to year end that have significantly affected, or may significantly affect, the operations of the Group, the results of those operations or the state of affairs of the Group or economic entity in subsequent financial years.

Likely developments and expected results of operations

Other than the information set out in the Chairman's letter and Review of Operations and activities section of this annual report, there are no likely developments or details on the expected results of operations that the Group has not disclosed.

Environmental regulation

The Group is not affected by any significant environmental regulation in respect of its operations.

Directors Report continued…

Our Board

The names of directors in office at any time during or since the end of the financial year are:

Mr Kartheek Munigoti

Executive Director and Chief Executive Officer

Experience:

Mr Munigoti has been with the Company since 2016 and has held a variety of positions before being appointed CEO on 5 July 2021. He is the founder of the Company's core technology and instrumental in the development of the Company's core IoT Platform, the MeridianCT Platform.

Kartheek Munigoti is an IoT expert with 20 years' experience in creating and managing technology products and businesses and combines a deep knowledge of IoT solutions with experience running technology businesses.

Kartheek's experience and skill-set covers software, firmware and hardware development. Kartheek has been directly involved and/or responsible for the commercialisation of innovative products and services. This includes concept, design, product development and deployment.

Qualifications:

Bachelor of Engineering (Computer Science & Electronics)

Master of Applied Sciences (Software Engineering)

Date of appointment:	5 July 2021
Other current directorship:	None
Former directorships in last 3 years:	None
Committees:	Member – Remuneration & Nomination Committee Member – Audit & Risk Committee
Equity held as at date of this report:	
Shares	50,137,207
Performance Rights	8,800,000
Options	15,000,000

Directors Report continued…

Mr Raymond Malone

Independent Non-Executive Chairman

Experience:

Mr Malone has extensive business experience, particularly in the areas of strategy and transformation, leading ASX Listed automotive company AMA Group Limited to a market capitalisation in excess of $800m before his departure in 2019.
He held the position of Chairman of ASX Listed automotive finance company, Solvar Limited for 2.5 years until November 2018.

Date of appointment:	7 June 2022
Other current directorship:	None
Former directorships in last 3 years:	None
Committees:	Chair – Remuneration & Nomination Committee Member – Audit & Risk Committee
Equity held as at date of this report:	
Shares	69,343,038
Performance Rights	-
Options	-

Mr Leath Nicholson

Independent Non-Executive Director

Experience:

Leath was a corporate partner at a leading Melbourne law firm, gaining experience with a breadth of ASX listed entities, before co-founding Foster Nicholson (now Nicholson Ryan) in 2008. Leath's principal clients continue to be ASX listed companies and high net worth individuals. Leath has particular expertise in mergers and acquisitions, IT based transactions, and corporate governance.

Qualifications:
Bachelor of Economics (Honours)
Bachelor of Laws (Honours)
Master of Laws (Commercial Law)

Date of appointment:	14 October 2016
Other current directorship:	None
Former directorships in last 3 years:	None
Committees:	Chair – Audit & Risk Committee Member – Remuneration & Nomination Committee
Equity held as at date of this report:	
Shares	17,930,084
Performance Rights	-
Options	-

Directors Report continued…

Mr Zhigang Zhang
Independent Non-Executive Director

Experience:
Mr Zhang has more than 40 years of experience in China and international markets guiding Company's through large scale technological and strategic transformation. He has held Executive and Engineering positions within many well-known Chinese industrial organisations.

Date of appointment:	6 May 2026
Other current directorship:	None
Former directorships in last 3 years:	None
Committees:	Member – Remuneration & Nomination Committee Member – Audit & Risk Committee
Equity held as at date of this report:	
Shares	-
Performance Rights	-
Options	-

Mr Anoosh Manzoori – Independent Non-Executive Director

Appointed:	14 October 2016
Resigned:	30 April 2026
Equity held on resignation:	10,260,506 Ordinary Shares.

Our management team

Ms Terri Bakos
Company Secretary & Chief Financial Officer

Experience:
Terri has over 25 years' experience providing company secretarial, financial accounting and compliance services to ASX Listed and unlisted public companies in the technology, financial services, automotive, mining and biotech sectors. She holds a Bachelor of Business in Accounting, is a Chartered Accountant and Chartered Secretary.

Directors Report continued…

Meetings of directors

The numbers of meetings of the Group's board of directors and of each board committee held during the year ended 30 June 2026, and the numbers of meetings attended by each director were:

	Meetings of directors		Meetings of committees			
			Audit		Remuneration	
	A	B	A	B	A	B
Mr Kartheek Munigoti	9	9	-	-	-	-
Mr Raymond Malone	9	9	2	2	-	-
Mr Leath Nicholson	9	9	2	2	-	-
Mr Anoosh Manzoori	5	7	2	2	-	-
Mr Zhigang Zhang	2	2	-	-	-	-

A = Number of meetings attended
B = Number of meetings held during the time the director held office or was a member of the committee during the year

During the year, the Remuneration and Nomination Committee did not hold any separate meetings from the Board. All remuneration related matters were considered by the full Board.

Shares under option

Unissued ordinary shares

Unissued ordinary shares of Constellation Technologies Limited under option or right at the date of signing this report are as follows:

Options

Grant/Issue Date	Recipients	Vesting Date	Exercise Price	30 June 2026	30 June 2025
23/12/25	KMP	01/07/26	$0.00	7,500,000	
23/12/25	KMP	01/07/27	$0.00	7,500,000	
23/12/25	KMP	01/07/28	$0.00	7,500,000	-
				22,500,000	-

Performance Rights

Grant/Issue Date	Recipients	Vesting Date	Tranche	30 June 2026	30 June 2025
22/12/23	Employees	30/06/25	B	-	16,000,000
22/12/23	Employees	30/06/26	C	16,000,000	16,000,000
				16,000,000	32,000,000

Tranche B performance rights that were due to vest 30/06/25 did not vest due to the performance conditions attached to the rights not being achieved. These rights were cancelled during the current year.

Tranche C performance rights that were due to vest 30/06/26 will not vest due to the performance conditions attached to the rights not being achieved. These rights will be subsequently cancelled.

No option or performance rights holder has any right under the options or performance rights to participate in any other share issue of the Company or any other entity.

Shares issued on the exercise of options or rights

12,500,000 shares of Constellation Technologies Limited were issued to KMP during the year ended 30 June 2026 on the exercise of options granted.

Insurance of officers and indemnities

Insurance of officers

During the financial year, the Group paid a premium in respect of a contract to insure the directors and executives of the Group against a liability to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of liability and the amount of the premium.

Indemnity of auditor

Constellation Technologies Limited has not, during or since the financial year, indemnified or agreed to indemnify the auditor of the Group or any related entity against a liability incurred by the auditor. During the financial year, the Group has not paid a premium in respect of a contract to insure the auditor of the Group or any related entity.

Proceedings on behalf of the company

No person has applied to the Court under section 237 of the *Corporations Act 2001* for leave to bring proceedings on behalf of the Company, or to intervene in any proceedings to which the Group is a party, for the purpose of taking responsibility on behalf of the Group for all or part of those proceedings.

No proceedings have been brought or intervened in on behalf of the Group with leave of the Court under section 237 of the *Corporations Act 2001.*

Remuneration Report (audited)

The directors present the Constellation Technologies Limited 2026 Remuneration Report, outlining key aspects of our remuneration policy and framework, and remuneration awarded this year.

The report is structured as follows:

a) Principles used to determine the nature and amount of remuneration
b) Details of remuneration
c) Service agreements
d) Equity instruments
e) Relationship between the remuneration policy and group performance
f) Key management personnel disclosures

a) Principles used to determine the nature and amount of remuneration

Remuneration policy

The performance of the Group depends upon the quality of its directors and executives. To prosper, the Group must attract and retain highly skilled directors and executives.

Remuneration committee

The Board has a Remuneration Committee comprising the following members:

Mr Raymond Malone, Non-Executive Director (chair)
Mr Leath Nicholson, Non-Executive Director
Mr Anoosh Manzoori, Non-Executive Director (resigned 30 April 2026)
Mr Zhigang Zhang, Non-Executive Director (appointed 6 May 2026)

Mr Kartheek Munigoti, the Company's CEO during the period had a standing invitation to attend Committee meetings, however he is not permitted to vote.

The Committee assesses the appropriateness of the nature and amounts of emoluments of such officers on a periodic basis by reference to relevant employment market conditions with the overall objective of ensuring maximum stakeholder benefit from the retention of a high-quality board and executive team.

Officers are given the opportunity to receive their base emoluments in a variety of forms including cash, salary sacrifice and fringe benefits. It is intended that that the manner of payments chosen will be optimal for the recipient without creating undue cost for the Group.

Remuneration structure

It is the Group's objective to provide maximum stakeholder benefit from the retention of a high-quality board and executive team by remunerating directors and other key management personnel (KMP) fairly and appropriately with reference to relevant employment market conditions.

To assist in achieving this objective, the Committee considers the nature and amount of executive directors' and officers' emoluments alongside the Group's financial and operational performance. The expected outcomes of the remuneration structure are the retention and motivation of key executives, the attraction of quality management to the Group and performance incentives, which allow executives to share the rewards of the success of the Group.

In accordance with best practice corporate governance, the structure of executive and non-executive director remuneration is separate and distinct.

Remuneration report continued…

Non-executive directors

The Board seeks to set aggregate remuneration at a level which provides the Group with the ability to attract and retain directors of the highest calibre, whilst incurring a cost which is acceptable to shareholders.

If a non-executive director performs extra services which in the opinion of the directors are outside the scope of the ordinary duties of the director, the Group may remunerate that director by payment of a fixed sum determined by the directors in addition to or instead of the remuneration referred to above. Non-executive directors are entitled to be paid travel and other expenses properly incurred by them in attending directors or General Meetings of the Group or otherwise in connection with the business of the Group.

Executive directors and senior management

The Group aims to reward executive directors and senior management with a level and mix of remuneration commensurate with their position and responsibilities within the group and to:

- reward executives for Group and individual performance against targets set by reference to appropriate benchmarks;
- align the interests of the executives with those of shareholders;
- link reward with strategic goals and performance of the Group; and
- ensure total remuneration is competitive by market standards.

The remuneration of the executive directors and senior management may from time-to-time be fixed by the Remuneration Committee. As noted above, the policy is to align executive objectives with shareholder and business objectives by providing a fixed remuneration component and offering short- and long-term incentives. The level of fixed remuneration is set to provide a base level of remuneration, which is both appropriate to the position and is competitive in the market. Fixed remuneration is reviewed annually by the committee, and the process consists of a review of group-wide and individual performance, relevant comparative remuneration in the market and internal, and where appropriate, external advice on policies and practices.

In relation to the payment of bonuses, options and other incentive payments, discretion is exercised by the committee, having regard to the overall performance of the Group and the performance of the individual during the year.

Employment and consultancy contracts

The Group utilises a mixture of employment and consultancy contracts to provide the Group with the flexibility to operate effectively in a dynamic industry.

It is the Board's policy that agreements are entered into with all directors, executives and employees.
Details of notice periods and termination clauses are disclosed under Section c) below.

Voting and comments made at the last annual general meeting

At the last annual general meeting (AGM), the Group received approval for the remuneration report adopted for the 2025 financial year. The Group did not receive any specific feedback at the AGM or throughout the year on its remuneration policies.

b) Details of remuneration

- Mr Raymond Malone, Independent Non-Executive Chairman
- Mr Leath Nicholson, Independent Non-Executive Director
- Mr Anoosh Manzoori, Independent Non-Executive Director (resigned 30 April 2026)
- Mr Zhigang Zhang, Independent Non-Executive Director (appointed 6 May 2026)
- Mr Kartheek Munigoti, Executive Director and Chief Executive Officer

Key management personnel (KMP) of the Group are defined as those persons having authority and responsibility for planning, directing and controlling the major activities of the Group, directly or indirectly, including any director (whether executive or otherwise) of the Group receiving the highest remuneration.

Remuneration report continued…

Details of the remuneration of the KMP of the Group are set out in the following tables.

Apart from Directors, the following person was considered a KMP during the financial year:

- Ms Terri Bakos, Company Secretary & Chief Financial Officer

Amounts of remuneration

The following table shows details of remuneration expenses recognised for the Group's KMP for the year ended 30 June 2026.

	Short-term benefits				Post-employment benefits		Share-based payments		
2026	Cash salary & fees $	Cash bonus $	Non-monetary benefits $	Annual leave $	Superannuation $	Long Service Leave $	Shares $	Options/ Rights $	Total $
Non-executive directors									
Raymond Malone[1]	35,000	-	-	-	-	-	-	-	35,000
Leath Nicholson	35,000	-	-	-	-	-	-	-	35,000
Anoosh Manzoori	25,000	-	-	-	-	-	-	-	25,000
Zhigang Zhang[1]	5,417	-	-	-	-	-	-	-	5,417
Executive directors									
Kartheek Munigoti	212,400	-	-	15,462	25,200	3,845	-	15,000	271,907
Other KMP									
Terri Bakos	121,440	-	-	6,975	14,400	3,233	-	10,000	156,048
Total compensation	434,257	-	-	22,437	39,600	7,078	-	25,000	528,372

[1] Represents accrued and unpaid fees to Mr Malone, Mr Nicholson and Mr Zhang. Refer to Transactions with KMP and related parties on page 20 for further information on amounts unpaid as of 30th June 2026.

	Short-term benefits				Post-employment benefits		Share-based payments		
2025	Cash salary & fees $	Cash bonus $	Non-monetary benefits $	Annual leave $	Superann-uation $	Long Service Leave $	Shares $	Options/ Rights $	Total $
Non-executive directors									
Raymond Malone[1]	35,000	-	-	-	-	-	-	-	35,000
Leath Nicholson	35,000	-	-	-	-	-	-	-	35,000
Anoosh Manzoori	30,000	-	-	-	-	-	-	-	30,000
Executive directors									
Kartheek Munigoti	203,400	-	-	36,307	23,115	32,489	-	-	295,311
Other KMP									
Terri Bakos	121,440	-	-	559	13,800	7,839	-	-	143,638
Total compensation	424,840	-	-	36,866	36,915	40,328	-	-	538,949

[1] Represents accrued and unpaid fees to Mr Malone.

The relative proportions of remuneration that are linked to performance and those that are fixed are as follows:

	Fixed remuneration		At risk - STI		At risk - LTI	
	2026 %	2025 %	2026 %	2025 %	2026 %	2025 %
Non-executive directors						
Raymond Malone	100	100	-	-	-	-
Leath Nicholson	100	100	-	-	-	-
Anoosh Manzoori	100	100	-	-	-	-
Zhigang Zhang	100	-	-	-	-	-
Executive directors						
Kartheek Munigoti	94	100	-	-	6	-
Other KMP						
Terri Bakos	93	100	-	-	7	-

Remuneration report continued…

c) Service agreements

Raymond Malone

The group has a service arrangement with Shildplex Pty Ltd to provide the services of Mr Ray Malone as a Non-Executive Chairman of the Group commencing 7 June 2022. The key terms of the arrangement are:

- Directors fees of $70,000 per annum – however, the Director has agreed to a reduced fee of $35,000 per annum in the current year.
- No termination payment.
- No notice period.

Leath Nicholson

The Group has a service arrangement with Catellen Pty Ltd to provide the services of Mr Leath Nicholson as a Non-Executive Director of the Group commencing on 14 October 2016. The key terms of the arrangement are:

- Directors fees of $70,000 per annum – however, the Director has agreed to a reduced fee of $35,000 per annum in the current year.
- No termination payment.
- No notice period.

Anoosh Manzoori

The Group had a service arrangement with Shape Capital Pty Limited to provide the services of Mr Anoosh Manzoori as a Non-Executive Director of the Group commencing on 14 October 2016 and ending with his resignation on 30 April 2026. The key terms of the arrangement were:

- Directors fees of $60,000 per annum – however, the Director had agreed to a reduced fee of $25,000 for the current year up to the date of his resignation.
- No termination payment.
- No notice period.

Zhigang Zhang

The Group has a service arrangement with Mr Zhigang Zhang for his position as a Non-Executive Director of the Group commencing on 6 May 2026. The key terms of the arrangement are:

- Directors fees of $70,000 per annum – however, the Director has agreed to a reduced fee of $35,000 per annum in the current year.
- No termination payment.
- No notice period.

Kartheek Munigoti

The Group has an employment contract with Mr Kartheek Munigoti. His contract as Chief Executive Officer remains the same as his position as General Manager and Chief Technical Officer (CTO). The key terms of the arrangement are:

- Current salary of $210,000 per annum plus statutory superannuation contributions.
- No termination payment other than statutory requirements.
- 6-month notice period, except where there is a change in control and the notice period is reduced to 3 months.

Remuneration report continued…

Terri Bakos

The Group has a part-time employment contract with Ms Terri Bakos as Company Secretary and Chief Financial Officer (CFO). The key terms of the arrangement are:

- Current salary of $120,000 per annum plus statutory superannuation contributions.
- No termination payment other than statutory requirements.
- 3-month notice period.

Note: Mr Munigoti & Ms Bakos received minor taxable allowances above the contracted amounts during the year.

d) Equity instruments

Shares and options granted as compensation.

Details on Share and Options or Performance Rights over ordinary shares in the Company that were granted as compensation to each Key Management Person (KMP) during the reporting period and details of any equity that vested during the reporting period are as follows:

Shares

No shares were granted to KMP as remuneration during the year. No shares issued in prior years vested during the year. However, shares were granted to KMP on the exercise of their Options that vested during the year.

Options

The following options have been issued to Kartheek Munigoti and Terri Bakos during the year.

Name	Grant Date	Vesting Date	Expiry Date	Qty	Exercise Price $	Fair value per Option at grant date $	Value of Options granted during the year $	Value of Options exercised during the year $	Value of Options lapsed during year	Year Vesting (FY)
K. Munigoti	23/12/25	23/12/25	23/12/28	7,500,000	-	0.002	15,000	15,000	-	26
K. Munigoti	23/12/25	01/07/26	23/12/30	5,000,000	-	0.002	10,000	-	-	27
K. Munigoti	23/12/25	01/07/27	23/12/30	5,000,000	-	0.002	10,000	-	-	28
K. Munigoti	23/12/25	01/07/28	23/12/30	5,000,000	-	0.002	10,000	-	-	29
T. Bakos	23/12/25	23/12/25	23/12/28	5,000,000	-	0.002	10,000	10,000	-	26
T. Bakos	23/12/25	01/07/26	23/12/30	2,500,000	-	0.002	5,000	-	-	27
T. Bakos	23/12/25	01/07/27	23/12/30	2,500,000	-	0.002	5,000	-	-	28
T. Bakos	23/12/25	01/07/28	23/12/30	2,500,000	-	0.002	5,000	-	-	29
				35,000,000			70,000	25,000	-	

The value of the options granted is expensed as remuneration over their vesting period.
No options granted in prior years vested during the year.

Remuneration report continued…

Performance Rights

Refer to the table below in the Performance Rights holdings section for the performance rights granted to KMP in prior years. No rights issued in prior years vested during the year.

Exercise of options granted as compensation.

The following options were exercised in the current year.

Name	Grant Date	Vesting Date	Expiry Date	Date Exercised	Qty	Exercise Price $	Fair value per Option at grant date $	Value of Options $	Value of Options $
K. Munigoti	23/12/25	23/12/25	23/12/28	29/06/26	7,500,000	-	0.002	15,000	15,000
T. Bakos	23/12/25	23/12/25	23/12/28	29/06/26	5,000,000	-	0.002	10,000	10,000
					12,500,000			25,000	25,000

Movement in options granted as compensation.

Refer to movement in Key Management Personnel disclosures below.

e) Relationship between the remuneration policy and group performance

Statutory performance indicators

The factors that are considered to affect shareholder return in the past five years are summarised below:

	30 June 2026 $	30 June 2025 $	30 June 2024 $	30 June 2023 $	30 June 2022 $
Share price at end of year	0.003	0.001	0.002	0.004	0.005
Market capitalisation at the end of the year ($M)	1.4	1.4	2.9	5.8	7.3
Net profit/(loss) attributable to members	(458,246)	9,521	(121,666)	(22,296)	(2,099,306)
Dividends paid	Nil	Nil	Nil	Nil	Nil

Remuneration report continued…

Fixed remuneration is not linked to Group performance. It is set to the individuals' role, responsibilities and performance and remuneration levels for similar positions in the market.

The Board do not believe that financial targets such as net profit are the only appropriate performance measure for the granting of short and long term incentives to KMP. Other financial targets such as cost reduction and key performance indicators such as projects/strategic targets, executive behavior and customer experience are equally as important for a Group in this stage of its life cycle and have a direct and indirect impact on shareholder returns.

Share prices are also subject to the influence of market sentiment toward the sector in which it operates and increase and decreases in the share price may occur independently of executive performance or remuneration.

f) Key management personnel disclosures

The number of shares, Options and Performance Rights in the parent entity held during the financial year ended 30 June 2026 by each director and other members of key management personnel of the Group, including their personally related parties, is set out below:

Share holdings

	Balance at the start of the year	Balance on Appointment/ Termination	Granted as remuneration	Other changes	Balance at the end of the year	Vested
Non-executive directors						
Raymond Malone	69,343,038	-	-	-	69,343,038	69,343,038
Leath Nicholson	17,930,084	-	-	-	17,930,084	17,930,084
Anoosh Manzoori	10,260,506	(10,260,506)	-	-	-	-
Zhigang Zhang	-	-	-	-	-	-
Executive directors						
Kartheek Munigoti	42,637,207	-	-	7,500,000	50,137,207	50,137,207
Other KMP						
Terri Bakos	344,828	-	-	5,000,000	5,344,828	5,344,828
	140,515,663	(10,260,506)	-	12,500,000	142,755,157	142,755,157

Option holdings

	Balance at the start of the year	Balance on Appointment/ Termination	Granted as remuneration	Other changes	Balance at the end of the year	Vested
Non-executive directors						
Raymond Malone	-	-	-	-	-	-
Leath Nicholson	-	-	-	-	-	-
Anoosh Manzoori	-	-	-	-	-	-
Zhigang Zhang	-	-	-	-	-	-
Executive directors						
Kartheek Munigoti	-	-	22,500,000	(7,500,000)	15,000,000	-
Other KMP						
Terri Bakos	-	-	12,500,000	(5,000,000)	7,500,000	-
	-	-	35,000,000	(12,500,000)	22,500,000	-

Remuneration report continued…

Performance Rights holdings

	Balance at the start of the year	Lapsed	Granted as remun-eration	Other changes	Balance at the end of the year[1]	Vested
Non-executive directors						
Raymond Malone	-	-	-	-	-	-
Leath Nicholson	-	-	-	-	-	-
Anoosh Manzoori	-	-	-	-	-	-
Executive directors						
Kartheek Munigoti	17,600,000	(8,800,000)	-	-	8,800,000	-
Other KMP						
Terri Bakos	12,000,000	(6,000,000)	-	-	6,000,000	-
	29,600,000	(14,800,000)	-	-	14,800,000	-

[1] 8,800,000 Performance Rights relating to Mr Munigoti and his personally related parties and 6,000,000 Performance Rights relating to Ms Bakos did not vest on 30 June 2026 and will subsequently lapse and be cancelled. Refer to Note 16 for further information.

Transactions with KMP and related parties

Transactions between key management personnel related parties are on normal commercial terms and conditions no more favorable than those available to other parties unless otherwise stated. The following transactions occurred during the year ended 30 June 2026:

	During the Year 2026 $	Outstanding at end of Year 2026 $	During the Year 2025 $	Outstanding at end of Year 2025 $
Office rent and outgoings paid on an arm's length commercial basis to FNJ Properties Pty Ltd, a company associated with director, Leath Nicholson in respect of the Group's Melbourne Offices. Compensation received in cash.	17,500	-	25,000	-
Legal fees paid on normal commercial terms to Nicholson Ryan Lawyers Pty Ltd, a company associated with director Leath Nicholson. Compensation received in cash.	15,372	12,642	2,590	-
Directors fees payable to Catellen Pty Ltd, a company associated with Leath Nicholson	35,000	29,167	35,000	-
Directors fees paid to Shape Capital Pty Ltd, a company associated with Anoosh Manzoori	25,000	-	30,000	2,500
Directors fees payable to Shildplex Pty Ltd, company associated with Raymond Malone	35,000	144,363	35,000	109,363
Directors fees payable to Zhigang Zhang	5,417	5,417	-	-

[This concludes the remuneration report, which has been audited]

Directors Report continued…

Rounding of amounts

The Group is of a kind referred to in ASIC Legislative Instrument 2016/191, relating to the 'rounding off' of amounts in the directors' report. Amounts in the directors' report have been rounded off in accordance with the instrument to the nearest dollar.

Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the *Corporations Act 2001* is set out on the following page.

This report is made in accordance with a resolution of directors.

Mr Kartheek Munigoti
Executive Director and Chief Executive Officer
Melbourne
27 August 2026

Auditors Independence Declaration

Horizon Nexus Partners

Horizon Nexus (Qld) Audit Pty Limited (ABN 26 694 791 207)
Level 2, 66 Eagle Street Brisbane, Queensland, 4000
GPO Box 1568, Brisbane, Queensland, 4001
+61 7 3839 9733
horizonnp.com.au

AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE DIRECTORS OF CONSTELLATION TECHNOLOGIES LIMITED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026, there have been no contraventions of:

(a) the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and

(b) any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Constellation Technologies Limited and the entities it controlled during the year.

Horizon Nexus Partners.

Horizon Nexus (Qld) Audit Pty Limited

Liam Murphy
Director

Brisbane
27 August 2026

Liability limited by a scheme approved under Professional Standards Legislation.

Corporate governance statement

Constellation Technologies Limited and the Board are committed to achieving and demonstrating the highest standards of corporate governance. Constellation Technologies Limited has reviewed its corporate governance practices against the Corporate Governance Principles and Recommendations (4th edition) published by the ASX Corporate Governance Council.

The 2026 Corporate Governance Statement dated as at 30 June 2026 reflects the corporate governance practices in place throughout the 2026 financial year. The 2026 Corporate Governance Statement was approved by the Board on 27 August 2026. A description of the Group's current corporate governance practices is set out in the Group's Corporate Governance Statement which can be viewed at www.ct1limited.com.

Consolidated Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2026

	Notes	2026 $	2025 $
Revenue from continuing operations	2a	1,710,289	1,807,330
Cost of sales	3b	(862,343)	(669,363)
Gross profit		847,946	1,137,967
Other gains	3a	279,255	259,433
Depreciation and amortisation expenses	3c	(195,869)	(105,786)
Distribution costs		(12,754)	(9,817)
General and administrative expenses	3d	(1,188,144)	(1,214,970)
Impairment of intangibles	6c	(72,558)	-
Research and development expenses		(29,465)	(35,448)
Selling and marketing expenses		(32,377)	(21,898)
Operating income/(loss) from continuing operations		(403,966)	9,481
Finance income		7	40
Finance expense		-	-
Finance costs - net		7	40
Profit/(loss) before income tax expense from continuing operations		(403,959)	9,521
Income tax expense	4	(54,287)	-
Profit/(loss) after income tax expense from continuing operations		(458,246)	9,521
Profit/(loss) for the year		(458,246)	9,521
Net profit/(loss) attributable to equity holders of the company		(458,246)	9,521
Other comprehensive income			
Items that may be reclassified to profit or loss			
Exchange differences on translation of foreign operations		(53,951)	(20,006)
Total comprehensive loss for the year, net of tax		(512,197)	(10,485)
Total comprehensive loss attributable to equity holders of the company		(512,197)	(10,485)

		Cents	Cents
Profit/(loss) per share for profit/(loss) attributable to the ordinary equity holders of the company:			
Basic/diluted earnings per share	18	(0.031)	0.001
Profit/(loss) per share – continuing operations			
Basic/diluted earnings per share	18	(0.031)	0.001

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

Consolidated Statement of Financial Position

As at 30 June 2026

	Notes	2026 $	2025 $
Assets			
Current assets			
Cash and cash equivalents	5a	442,082	554,824
Trade and other receivables	5b	294,159	297,747
Inventory		101,116	65,531
Other assets		54,202	63,880
Total current assets		891,558	981,982
Non-current assets			
Property, plant and equipment		6,883	9,914
Intangibles	6c	623,347	514,394
Total non-current assets		630,230	524,308
Total assets		1,521,788	1,506,290
Liabilities			
Current liabilities			
Trade and other payables	5c	495,761	359,489
Contract liabilities	2b	226,221	-
Income tax payable		12,143	-
Employee entitlements	6a	354,289	269,310
Provisions	6b	30,000	-
Total current liabilities		1,118,414	628,799
Non-current liabilities			
Employee entitlements	6a	1,338	15,758
Total non-current liabilities		1,338	15,758
Total liabilities		1,119,752	644,557
Net assets		402,036	861,733
Equity			
Share capital	7a	18,318,950	18,293,950
Reserves	7b	(144,926)	(111.162)
Accumulated losses		(17,771,988)	(17.321.055)
Total equity		402,036	861,733

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.

Consolidated Statement of Changes in Equity

For the year ended 30 June 2026

	Notes	Share Capital $	Reserves $	Accumulated Losses $	Total equity $
At 1 July 2024		18,293,950	(61,337)	(17,360,395)	872,218
Profit for the period		-	-	9,521	9,521
Other comprehensive income		-	(20,006)	-	(20,006)
Total comprehensive loss for the period		-	(20,006)	9,521	(10,485)
Transactions with owners in their capacity as owners:					
Deconsolidation of subsidiary		-	(29,819)	29,819	-
Shares issued, net of transactions costs		-	-	-	-
Share based payments		-	-	-	-
		-	(29,819)	29,819	-
Balance at 30 June 2025		18,293,950	(111,162)	(17,321,055)	861,733
At 1 July 2025					
Loss for the period		-	-	(458,246)	(458,246)
Other comprehensive loss		-	(53,951)	-	(53,951)
Total comprehensive loss for the period		-	(53,951)	(458,246)	(512,197)
Transactions with owners in their capacity as owners:					
Deconsolidation of subsidiary (Note 12)		-	16,687	(16,687)	-
Transfer of lapsed performance rights reserve		-	(24,000)	24,000	-
Shares issued, net of transactions costs		25,000	(25,000)	-	-
Share based payments		-	52,500	-	52,500
		25,000	20,187	7,313	52,500
Balance at 30 June 2026		18,318,950	(144,926)	(17,771,988)	402,036

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

Consolidated Statement of Cash Flows

For the year ended 30 June 2026

	Notes	2026 $	2025 $
Cash flows related to operating activities			
Receipts from customers		2,060,796	1,864,314
Payments to suppliers and employees		(2,045,774)	(1,968,832)
Interest received		7	40
Interest paid		-	-
Other income receipts		300,529	266,293
Net cash from/(used) in operating activities	8	315,558	161,815
Cash flows relating to investing activities			
Payment for purchases of plant and equipment		(1,712)	(10,747)
Payment for development expenditure		(372,581)	(399,476)
Net cash from/(used in) investing activities		(374,293)	(410,223)
Cash flows relating to financing cash flows			
Proceeds from issue of equity		-	-
Repayment of lease liabilities		-	-
Net cash from/(used in) financing activities		-	-
Net (decrease)/increase in cash and cash equivalents		(58,735)	(248,408)
Cash and cash equivalents at the beginning of the year		554,824	823,290
Foreign exchange movement		(54,007)	(20,058)
Cash and cash equivalents at the end of the year	5a	442,082	554,824

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes.

Notes to the Consolidated Statements

For the year ended 30 June 2026

1. Segment information

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision makers, who are responsible for allocating resources and assessing performance of the operating segments, has been identified as the Board and the Chief Executive Officer of Constellation Technologies Limited. The Group has identified one reportable segment; that is, the sale and commercialisation of the Internet of Things (IoT) Solution within Australia The segment details are therefore fully reflected in the body of the financial statements. All revenues are derived from external customers.

2. Revenue from continuing operations

a) Disaggregation of revenue from contracts with customers

The Group derives revenue from the transfer of goods and services at a point in time and over time in the following categories:

2026	Hardware Sales $	Platform & subscription revenue $	Consulting revenue $	Total $
Timing of revenue recognition				
At a point in time	472,263	-	381,572	853,835
Over time	-	856,454	-	856,454
	472,263	856,454	381,572	1,710,289

2025	Hardware Sales $	Platform & subscription revenue $	Consulting revenue $	Total $
Timing of revenue recognition				
At a point in time	716,150	-	365,548	1,081,698
Over time	-	701,632	24,000	725,632
	716,150	701,632	389,548	1,807,330

b) Contract balances

The Group has contract liabilities of $226,221 (2025: Nil) relating to advance consideration received from customers for the supply and installation of hardware/equipment at their sites across Australia. This revenue is expected to be recognized in the 1st Quarter of FY2027 once the equipment has been installed at the customers premises.

c) Accounting policies

Hardware sales
Revenue from the sale of equipment used in association with the Callisto and Meridan software products. Revenue is recognised at a point in time when the customer has access and thus control of the equipment and where the equipment or monitoring tag is considered distinct from other services provided to the customer. Contracts do not provide for discounts or rebates which give rise to variable consideration. Neither do they contain provision for warranties.

Platform & subscription revenue
Platform & subscription revenue includes revenue from the sale of Monitoring Subscriptions and Software as a Service (SAAS). Both are considered types of monitoring revenue and are both recognised on a straight-line basis over the subscription or contract term due to the reoccurring nature of the revenue stream.

Consulting revenue
Revenue from the provision of IoT consulting and adhoc maintenance services. Revenue is recognised when the Group has an enforceable right to payment for its performance completed to date, whether it be at a point in time or over time.

Customer contracts/agreements will either include a statement of work or describe the services to be performed and the time frame for its completion. These services are invoiced at the point in time of completion of performance obligations within the statement of work or completed sprint.

Therefore revenue is recognised when the performance obligation is completed.

Critical judgements in allocating the transaction price
Management allocates the transaction price to each performance obligation based on an assessment of work completed at each reporting date for consulting revenue. Due to variations between each contract, up front payments and changes to projects during the term of engagement, judgement is used in estimating the completion of performance obligations and allocating the transaction price to each performance obligation.

Customer contract with multiple performance obligations

The Group frequently enters into multiple contracts with the same customer and where that occurs the Group treats those arrangements as one contract if the contracts are entered into at or near the same time and are commercially interrelated. The Group does not consider contracts closed more than three months apart as a single contract.

The Group's Monitoring Subscription contracts are combining an obligation to receive a monitor tag and customer support and monitoring services. The provision of monitor tags is treated as a separate performance obligation to the services provided. As a result, the total transaction price for a customer contract is allocated amongst the distinct performance obligations based on their relative stand-alone selling prices. Where the stand-alone prices are highly variable, the Group applies a residual approach.

Incremental costs of obtaining customer contracts

Commissions on obtaining any customer contracts are capitalised and amortised over the term, where the term is greater than 12 months.

Financing components

The group does not recognise adjustments to transaction prices or contract balances where the period between the transfer of promised goods or services to the customer and payment by customer does not exceed 12 months.

3. Other gains & expense items

a) Other gains/(losses)

	2026 $	2025 $
R&D tax rebate incentives	297,479	266,150
Other non-operating income	5,180	143
Loss on disposal of assets	-	(975)
Net foreign exchange (losses)	(23,404)	(5,885)
	279,255	259,433

b) Cost of Goods Sold

	2026 $	2025 $
Cost of Hardware	248,534	211,133
Cost of Delivering Services	613,809	458,230
	862,343	669,363

c) Depreciation & Amortisation

		2026 $	2025 $
Office Equipment		2,092	5,598
Plant and Equipment		2,707	175
Depreciation		4,799	5,773
Amortisation	6(b)	191,070	100,014
		195,869	105,787

d) Breakdown of expenses by nature

	Notes	2026 $	2025 $
General and administrative expenses:			
Accounting and audit		98,132	80,554
Bad debts, expected credit losses expensed/(write-back)		1,510	-
Consulting costs		90,084	70,303
Employee benefits		605,528	699,906
Insurance		78,857	94,915
Legal		13,727	2,590
Listing and share registry		46,796	51,841
Occupancy		60,311	39,976
Share-based payments	16	52,500	-
Superannuation		70,576	60,374
Travel and entertainment		18,282	32,000
Other		51,841	82,510
		1,188,144	1,214,970

4. Income tax expense

a) Income tax expense

	2026 $	2025 $
Income tax expense		
Adjustments for current tax of prior periods	54,287	-
Aggregate income tax expense	54,287	-

b) Numerical reconciliation of income tax expense to prima facie tax payable

	2026 $	2025 $
Profit/(loss) from continuing operations before income tax expense	(403,959)	9,521
Tax at the Australian tax rate of 25% (2023: 25%)	(100,990)	2,380
Effect of foreign tax rates	81,568	(9,576)
Not deductible/(taxable)		
Research & development expenditure	150,000	34,713
Unrealised fx	3,011	-
Legal		-
Share-based payments expense	13,125	-
Not assessable		
Research & development expenditure	(53,052)	-
Research & development rebate	(71,808)	(66,538)
Adjustments recognised in the current year in relation to tax of prior years	54,287	-
Recoupment of losses not previously brough to account		(59,976)
Deferred tax assets/deferred tax liabilities not recognised	(21,854)	98,997
Income tax expense	54,287	-

c) Tax losses

The Group does recognise as a deferred tax asset carried forward tax losses to the extent that a nil deferred tax position exists. Net deferred tax assets are recognised for deductible temporary differences only if the Group considers it is probable that future taxable amounts will be available to utilise those temporary differences, after the use of all usable tax losses. As at 30 June 2026, no net deferred asset tax balance has been recognised (2025: nil).

The Group has unused tax losses in excess of $7.2 million available for use in Australia.

5. Financial assets and financial liabilities

a) Cash and cash equivalents

	2026 $	2025 $
Current assets		
Cash at bank and on hand	442,082	554,824

Reconciliation to cash flow statement

The above figures reconcile to the amount of cash shown in the consolidated statement of cash flows at the end of the financial year as follows:

	Note	2026 $	2025 $
Balances as above		442,082	554,824
Balances as per statement of cash flows		442,082	554,824

Classification as cash equivalents

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest. See note 200 for the Group's other accounting policies on cash and cash equivalents.

Risk exposure

The Group's maximum exposure to credit risk at the end of the reporting period is the carrying amount of each class of cash and cash equivalents mentioned above.

b) Trade and other receivables

	2026			2025		
	Current	Non-current	Total	Current	Non-current	Total
	$	$	$	$	$	$
Trade receivables	296,557	-	296,557	247,842	-	247,842
Provision for impairment	(2,398)	-	(2,398)	(888)	-	(888)
	294,159	-	294,159	246,954	-	246,954
Other receivables	-	-	-	50,793	-	50,793
Total trade and other receivables	294,159	-	294,159	297,747	-	297,747

Classification as trade and other receivables

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. They are generally due for settlement within 30 days and therefore are all classified as current. Trade receivables are recognised initially at the amount of consideration that is unconditional unless they contain significant financing components, when they are recognised at fair value. The Group holds the trade receivables with the objective to collect the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest method. Details about the Group's impairment policies and the calculation of the loss allowance are provided in note 10(b).

Other receivables

Other receivables are amounts due from parties other than customers that are deemed to be receivable within 12 months. Other receivables are impaired in accordance with note 20 (i).

c) Trade and other payables

	2026			2025		
	Current	Non-current	Total	Current	Non-current	Total
	$	$	$	$	$	$
Trade payables	70,769	-	70,769	52,312	-	52,312
Accrued expenses	351,631	-	351,631	275,896	-	275,896
Other payables	73,361	-	73,361	31,281	-	31,281
Total trade and other payables	495,761	-	495,761	359,489	-	359,489

Trade payables are unsecured and are usually paid within 30 days of recognition.
The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

6. Non-financial assets and liabilities

a) Employee benefit obligations

	2026			2025		
	Current	Non-current	Total	Current	Non-current	Total
	$	$	$	$	$	$
Leave obligations	354,289	1,338	355,627	269,310	15,758	285,068

Leave obligations

Leave obligations cover the Group's liabilities for annual leave, long service leave or their overseas jurisdiction equivalents which are classified as short and long term benefit as explained in note 20(k).

The current portion of this liability includes all of the accrued annual leave, long service leave or their overseas jurisdiction equivalent. The entire amount of the annual leave of $354,289 (2025: $269,130) is presented as current, since the Group does not have an unconditional right to defer settlement for any of these obligations. However, based on past experience, the Group does not expect all employees to take the full amount of accrued leave or require payment within the next 12 months.

b) Provisions

	2026	2025
	$	$
Warranty provision	30,000	-

The provision for warranties relates to temperature devices sold during the 2026 year. The provision has been estimated based on historical warranty data and potential claims that may occur in the 2027 year.

c) Intangibles

	Development costs $	Total $
At 30 June 2026		
Cost or fair value	869,874	869,874
Accumulated amortisation	(246,527)	(246,527)
Net book amount	623,347	623,347
Opening net book value	514,394	514,394
Exchange differences	(50,052)	(50,052)
Additions – internally developed	422,633	422,633
Impairment of intangibles[1]	(72,558)	(72,558)
Amortisation charge	(191,070)	(191,070)
Closing net book value	623,347	623,347

[1] The Company regularly undertakes an impairment assessment of the carrying value of all intangible assets to ensure their carrying value does not exceed their recoverable value. At 30 June 2026, the Company fully impaired the carrying value of one of its temperature devices due to a decision to cease its manufacture. The Company will continue to support this device into the immediate future.

	Development costs $	Total $
At 30 June 2025		
Cost or fair value	634,598	634,598
Accumulated amortisation	(120,204)	(120,204)
Net book amount	514,394	514,394
Opening net book value	214,932	214,932
Exchange differences	(2,273)	(2,273)
Additions – internally developed	401,749	401,749
Disposals	-	-
Amortisation charge	(100,014)	(100,014)
Closing net book value	514,394	514,394

7. Equity

a) Contributed Equity

	30 June 2026 No.	30 June 2026 $	30 June 2025 No.	30 June 2025 $
Ordinary shares - fully paid	1,487,233,703	18,318,950	1,474,733,703	18,293,950

Movement in ordinary shares

	No. of shares	$
Balance at 1 July 2024	1,474,733,703	18,293,950
Issue of securities	-	-
Balance at 30 June 2025	1,474,733,703	18,293,950
Issue of securities @ $0.002	12,500,000	25,000
Balance at 30 June 2026	1,487,233,703	18,318,950

Ordinary shares

Ordinary shares entitle the holder to participate in dividends, and to share in the proceeds of winding up the Group in proportion to the number of and amounts paid on the shares held.

On a show of hands every holder of ordinary shares present at a meeting in person or by proxy, is entitled to one vote, and upon a poll each share is entitled to one vote.

Ordinary shares have no par value and the Company does not have a limited amount of authorised capital.

Options

Information relating to options, including details of options issued, exercised and lapsed during the financial year and options outstanding at the end of the financial year, is set out in notes 7(b) and 16.

b) Reserves

The following table shows a breakdown of the consolidated balance sheet line item ‘reserves’ and the movements in these reserves during the year. A description of the nature and purpose of each reserve is provided below the table.

	Share-based payments $	Foreign currency translation $	Total $
Balance at 1 July 2025	40,000	(151,162)	(111,162)
Currency translation differences	-	(53,951)	(53,951)
Currency on deconsolidation of an entity		16,687	16,687
Other comprehensive income for the year	-	(37,264)	(37,264)
Transactions with owners in their capacity as owners			
Share-based payment expenses	52,500	-	52,500
Exercise of options	(25,000)	-	(25,000)
Write-back of equity	(24,000)	-	(24,000)
At 30 June 2026	43,500	(188,426)	(144,926)

	Share-based payments $	Foreign currency translation $	Total $
Balance at 1 July 2024	40,000	(101,337)	(61,337)
Currency translation differences	-	(20,006)	(20,006)
Currency on deconsolidation of an entity		(29,819)	(29,819)
Other comprehensive income for the year	-	(49,825)	(49,825)
Transactions with owners in their capacity as owners			
Share-based payment expenses	-	-	-
At 30 June 2025	40,000	(151,162)	(111,162)

i) Nature and purpose of reserves

Foreign currency translation
Exchange differences arising on translation of the foreign controlled subsidiaries are recognised in other comprehensive income and accumulated in a separate reserve within equity. The cumulative amount is reclassified to profit or loss when the net investment is disposed of.

Share-based payments
The share-based payment reserve records items recognised as expenses on valuation of share options and rights issued to Key Management Personnel, other employees and eligible contractors.

ii) Options and Rights on Issue

	30 June 2026 No.	30 June 2026 $	30 June 2025 No.	30 June 2025 $
Options	22,500,000	27,500	-	-
Performance rights	16,000,000	16,000	32,000,000	40,000
Total options and performance rights	38,500,000	43,500	32,000,000	40,000

Notes to the Consolidated Statements continued …

Movement in options and rights

	Note	Number of options	$
Balance at 1 July 2024		44,000,000	40,000
Cancellation of rights - ESOP	a)	(12,000,000)	-
Balance at 30 June 2025		32,000,000	40,000
Cancellation of rights - ESOP	b)	(16,000,000)	(24,000)
Issue of options - ESOP	d)	12,500,000	25,000
Issue of options - ESOP	e)	7,500,000	15,000
Issue of options - ESOP	f)	7,500,000	7,500
Issue of options - ESOP	g)	7,500,000	5,000
Exercise of options - ESOP	d)	(12,500,000)	(25,000)
Balance at 30 June 2025		38,500,000	43,500

a) *Issue of performance rights vesting 30th June 2024*
Issue to employees as part of the Company's long-term incentive program. Refer to note 16 for further information. These rights did not vest on 30th June 2024 and although they were forfeited in accordance with AASB2 as at 30th June 2024, they were not cancelled from the register of equity until FY2025.

b) *Issue of performance rights vesting 30th June 2025*
Issue to employees as part of the Company's long-term incentive program. Refer to note 16 for further information. These rights did not vest on 30th June 2025 and although they were forfeited in accordance with AASB 2 as at 30th June 2025, they were not cancelled from the register of equity until FY2026.

c) *Issue of performance rights vesting 30th June 2026*
Issue to employees as part of the Company's long-term incentive program. Refer to note 16 for further information. These rights did not vest on 30th June 2026 and although they were forfeited in accordance with AASB 2 as at 30th June 2026, they will not be cancelled until the FY2027.

d) *Issue of unlisted options vesting 23rd December 2025*
Issue to employees as part of the Company's long-term incentive program. Refer to note 16 for further information. These options vested on their date of issue.

e) *Issue of unlisted options vesting 1st July 2026*
Issue to employees as part of the Company's long-term incentive program. Refer to note 16 for further information. These options are due to vest in FY 2027 subject to meeting performance criteria, which is yet to be determined.

f) *Issue of unlisted options vesting 1st July 2027*
Issue to employees as part of the Company's long-term incentive program. Refer to note 16 for further information. These options are due to vest in FY 2028 subject to meeting performance criteria, which is yet to be determined.

g) *Issue of unlisted options vesting 1st July 2028*
Issue to employees as part of the Company's long-term incentive program. Refer to note 16 for further information. These options are due to vest in FY 2029 subject to meeting performance criteria, which is yet to be determined.

8. Cash flow information

Reconciliation of profit/(loss) after income tax to net cash inflow (outflow) from operating activities

	2026 $	2025 $
Profit/(loss) for the year	(458,246)	9,521
Adjustments for		
Amortisation	191,070	100,014
Depreciation	4,799	5,773
Share-based payments	52,500	-
Impairment of intangibles	72,558	-
Disposal of equipment	-	975
Change in operating assets and liabilities		
Movement in trade and other receivables	4,204	(131,454)
Movement in other current assets	(26,524)	(64,333)
Movement in trade and other payables	148,417	76,546
Movement in contract liabilities	226,220	-
Movement in other operating liabilities	100,560	164,773
Net cash inflow/(outflow) from operating activities	315,558	161,815

Non-cash investing and financing activities
Non-cash investing and financing activities disclosed in other notes are:
Options and shares issued to employees under the 'employee share option plan' for no cash consideration - note 16.

9. Critical estimates and judgements

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. Management also needs to exercise judgement in applying the Group's accounting policies.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be wrong. Detailed information about each of these estimates and judgements is included in other notes together with information about the basis of calculation for each affected line item in the financial statements.

Significant estimates and judgements

The areas involving significant estimates or judgements are:

- Recognition of revenue and allocation of transaction price - note 2c
- Recognition of carried forward tax losses - note 4b
- Estimation of employee benefit obligations - note 6a
- Intangible assets – note 20q

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the entity and that are believed to be reasonable under the circumstances.

10. Financial risk management

This note explains the Group's exposure to financial risks and how these risks could affect the Group’s future financial performance.

The Group’s risk management is predominantly controlled by the Board. The Board monitors the Group's financial risk management policies and exposures and approves substantial financial transactions. It also reviews the effectiveness of internal controls relating to market risk, credit risk and liquidity risk.

a) Market risk

Foreign exchange risk

The Group undertakes certain transactions denominated in foreign currency and is exposed to foreign currency risk through foreign exchange rate fluctuations. The Group is primarily exposed to changes in the Chinese yuan and Indian rupee against the Australian dollar on translation into the Group's presentation currency of subsidiaries' financial information. However, there are no material financial assets and liabilities denominated in currencies other than the functional currency of each entity. Therefore, management has concluded that market risk from foreign exchange fluctuation is not material.

b) Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to the Group.

Notes to the Consolidated Statements continued …

Risk management
Credit risk is managed through the maintenance of procedures (such as the utilisation of systems for the approval, granting and renewal of credit limits, regular monitoring of exposures against such limits and monitoring the financial stability of significant customers and counterparties), ensuring to the extent possible that customers and counterparties to transactions are of sound credit worthiness. Such monitoring is used in assessing receivables for impairment. Credit terms are normally 30 days from the invoice date.

Risk is also minimised through investing surplus funds in financial institutions that maintain a high credit rating.

Impairment of financial assets
The Group has one type of financial asset subject to the expected credit loss model:
trade receivables for sales of monitor tags, the provision of monitoring subscriptions, consulting and labour hire services.

Trade receivables
The Group applies the AASB 9 simplified approach to measuring expected credit losses (ECL) which uses a lifetime expected loss allowance for all trade receivables.

To measure the ECL, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on the payment profiles of sales over a period of 24 months before 30 June 2026 and the corresponding historical credit losses experienced within this period. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle the receivables. If an assessment indicates a NIL ECL rate, then the Company may opt to record a minimal allowance based on the prior period or individual customers ability to settle the receivable.

On that basis, the loss allowance as at 30 June 2025 and 30 June 2026 were determined as follows for trade receivables:

		Days past due					
2026	Current	1-30	31-60	61-90	91-120	121+	Total
	$	$	$	$	$	$	$
Expected credit loss rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	134,180	17,838	76,480	18,468	22,696	26,895	296,557
Loss allowance	-	-	-	-	-	-	2,398

As a result of an NIL ECL assessment, the Company has opted to record a minimal allowance based on the customers ability to settle their receivables.

2025	Current $	1-30 $	31-60 $	Days past due 61-90 $	91-120 $	121+ $	Total $
Expected credit loss rate	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	43,107	126,162	71,479	6,276	818	-	247,842
Loss allowance	-	-	-	-	-	-	-

As a result of an NIL ECL assessment in 2025, the Company opted to keep the prior year allowance recorded.

Trade receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Group or failure to make contractual payments for a period of greater than 121 days past due.

Impairment losses on trade receivables are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

c) Liquidity risk

Liquidity risk arises from the possibility that the Group might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The Group manages this risk through the following mechanisms:

- preparing forward looking cash flow analyses in relation to its operating, investing and financing activities;
- obtaining funding from a variety of sources;
- maintaining a reputable credit profile;
- managing credit risk related to financial assets;
- investing cash with major financial institutions; and
- comparing the maturity profile of financial liabilities with the realisation profile of financial assets.

Maturities of financial liabilities

The tables below analyse the Group's financial liabilities into relevant maturity groupings based on their contractual maturities. The amounts disclosed in the table are the contractual undiscounted cash flows.

Contractual maturities of financial liabilities

2026	Less than 6 months	6 - 12 months	Between 1 and 2 years	Between 2 and 5 years	Over 5 years	Total contractual cashflows	Carrying amount (assets)/ liabilities
	$	$	$	$	$	$	$
Trade and other payables	483,205	12,556	-	-	-	495,761	495,761
Total	483,205	12,556	-	-	-	495,761	495,761

2025	Less than 6 months	6 - 12 months	Between 1 and 2 years	Between 2 and 5 years	Over 5 years	Total contractual cashflows	Carrying amount (assets)/ liabilities
	$	$	$	$	$	$	$
Trade and other payables	359,489	-	-	-	-	359,489	359,489
Total	359,489	-	-	-	-	359,489	359,489

11. Capital management

a) Risk management

The Group's objectives when managing capital are to

- safeguard their ability to continue as a going concern, so that they can continue to provide returns for shareholders and benefits for other stakeholders, and
- maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Group may issue new shares or reduce its capital, subject to the provisions of the Group's constitution. The capital structure of the Group consists of equity attributed to equity holders of the group, comprising contributed equity, reserves and accumulated losses. By monitoring undiscounted cash flow forecasts and actual cash flows provided to the Board by the Group's management, the Board monitors the need to raise additional equity from the equity markets.

b) Dividends

No dividends were declared or paid to members for the year ended 30 June 2026 (2025: nil). The Group’s franking account balance was nil at 30 June 2026 (2025: nil).

12. Interest in other entities

Material subsidiaries

The Group's principal subsidiaries at 30 June 2026 are set out below. Unless otherwise stated, they have share capital consisting solely of ordinary shares that are held directly by the Group, and the proportion of ownership interests held equals the voting rights held by the Group. The country of incorporation or registration is also their principal place of business.

Name of entity	Note	Place of business/country of incorporation	Ownership interest held by the group 2026 %	2025 %
Constellation Technologies Australia Pty Ltd	1	Australia	100	100
CCP IoT Technologies Pvt Ltd		India	100	100
CCP IP Pty Ltd		Australia	100	100
CCP Asia Pacific Pty Ltd		Australia	100	100
CCP Network North America Inc.	2	United States	-	100
Agen Inc.	2	United States	-	100

1. Formerly CCP Network Australia Pty Ltd
2. Entities have been dormant since pre 30 June 2020 and the company is working towards their wind up. As such, the Group has deemed to have relinquished control (as defined under Accounting Standards) of these entities and has now ceased to consolidate the results and the assets and liabilities of these entities. Revenue and results of these entities have been disclosed in prior accounting periods.

13. Contingent liabilities

The Company deconsolidated Beijing Constellation Technologies Development Co. Ltd as of 30 June 2025 and CCP Network North America Inc. & Agen Inc. as of 30 June 2026. These entities may have a claim arising in the ordinary course of business against the Company. The amount of the liability (if any) at 30 June 2026 cannot be ascertained and the Directors believe that any resulting liability would not materially affect the financial position of the Group.

14. Events occurring after the reporting period

No other matter or circumstance has occurred subsequent to year end that has significantly affected, or may significantly affect, the operations of the Group, the results of those operations or the state of affairs of the Group or economic entity in subsequent financial years.

15. Related party transactions

Key management personnel compensation

	2026 $	2025 $
Short-term employee benefits	456,694	461,706
Post-employment benefits	46,678	77,243
Share-based payments	25,000	-
	528,372	538,949

Detailed remuneration disclosures are provided in the remuneration report.

Transactions with other related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated. The following transactions occurred during the year ended 30 June 2025 with related parties and were outstanding as the reporting date:

	During the Year 2026 $	Outstanding at end of Year 2026 $	During the Year 2025 $	Outstanding at end of Year 2025 $
Office rent and outgoings paid on an arm's length commercial basis to FNJ Properties Pty Ltd, a company associated with director, Leath Nicholson in respect of the Group's Melbourne Offices. Compensation received in cash.	17,500	-	25,000	-
Legal fees paid on normal commercial terms to Nicholson Ryan Lawyers Pty Ltd, a company associated with director Leath Nicholson. Compensation received in cash.	15,372	12,642	2,590	-
Directors fees payable to Catellen Pty Ltd, a company associated with Leath Nicholson	35,000	29,167	35,000	-
Directors fees payable to Shape Capital Pty Ltd, a company associated with Anoosh Manzoori	25,000	-	30,000	2,500
Directors fees payable to Shildplex Pty Ltd, company associated with Raymond Malone	35,000	144,363	35,000	109,363
Directors fees payable to Zhigang Zhang	5,417	5,417	-	-

16. Share-based payments

Share options and performance rights on issue

Set out below are summaries of all options & rights, including those issued under the ESOP:

	Weighted average exercise price per share	2026 Number of performance rights & shares	Weighted average exercise price per share	2025 Number of performance rights
As at 1 July	-	32,000,000	-	44,000,000
Granted during the year	-	35,000,000	-	-
Cancelled during the year	-	(16,000,000)	-	(12,000,000)
Exercised	-	(12,500,000)	-	-
As at 30 June	-	38,500,000	-	32,000,000
Vested and exercisable		-		-

Performance rights outstanding at the end of the year have the following terms:

Issue Date	Recipients	Vesting Date	30 June 2026	30 June 2025
22/12/2023	Employees	30/06/2025	-	16,000,000
22/12/2023	Employees	30/06/2026	16,000,000	16,000,000
			16,000,000	32,000,000
Weighted average remaining contractual life of rights outstanding at end of Year:			-	-

The performance rights due to vest on 30/06/206 did not vest and will subsequently be cancelled in FY2027.

Options outstanding at the end of the year have the following terms:

Issue Date	Recipients	Vesting Date	Expiry Date	Exercise Price	30 June 2026	30 June 2025
23/12/2025	KMP	01/07/2026	23/12/2030	$0.00	7,500,000	-
23/12/2025	KMP	01/07/2027	23/12/2030	$0.00	7,500,000	-
23/12/2025	KMP	01/07/2028	23/12/2030	$0.00	7,500,000	-
					22,500,000	-
Weighted average remaining contractual life of rights outstanding at end of Year:					5	-

Employee share scheme

The Company has established the 'employee share option plan' (ESOP) to provide long-term incentives for employees (including directors) to deliver long-term shareholder returns. Participation in the plan is at the Board's discretion and no individual has a contractual right to participate in the plan or to receive any guaranteed benefits.

Notes to the Consolidated Statements continued …

Shareholders last approved the Company's capacity to issue securities under the ESOP at the 2024 Annual General Meeting. Since the last approval, the following equity has been issued under the scheme:

Options

Name	Term Code	Issue Date	Grant Date	Vesting Date	Qty	Exercise Price $	Value of Rights Granted	Value Vested
							$	$
K. Munigoti	A	23/12/2025	28/11/2025	23/12/2025	7,500,000	0.00	15,000	15,000
K. Munigoti	B	23/12/2025	28/11/2025	01/07/2026	5,000,000	0.00	10,000	-
K. Munigoti	C	23/12/2025	28/11/2025	01/07/2027	5,000,000	0.00	10,000	-
K. Munigoti	D	23/12/2025	28/11/2025	01/07/2028	5,000,000	0.00	10,000	-
T. Bakos	E	23/12/2025	23/12/2025	23/12/2025	5,000,000	0.00	10,000	10,000
T. Bakos	F	23/12/2025	23/12/2025	01/07/2026	2,500,000	0.00	5,000	-
T. Bakos	G	23/12/2025	23/12/2025	01/07/2027	2,500,000	0.00	5,000	-
T. Bakos	H	23/12/2025	23/12/2025	01/07/2028	2,500,000	0.00	5,000	-
					35,000,000		70,000	25,000

A&E: Issued at $0.002 being the Company's share price as of 23 December 2025.
Options vested on date of issue and were in recognition of past employment services to the Company.

B&F: Issued at $0.002 being the Company's share price as of 23 December 2025.
Options will vest subject to the achievement of performance criteria to be set by the Board and the employee remaining employed with the Group on the vesting date.

C&G: Issued at $0.002 being the Company's share price as of 23 December 2025.
Options will vest subject to the achievement of performance criteria to be set by the Board and the employee remaining employed with the Group on the vesting date.

D&H: Issued at $0.002 being the Company's share price as of 23 December 2025.
Options will vest subject to the achievement of performance criteria to be set by the Board and the employee remaining employed with the Group on the vesting date.

Other share-based payment arrangements

No other equity has been issued to employees or directors outside of the Company ESOP during the year.

Valuation of share options

The fair value of the options issued during the year were determined using the following inputs:

	A	B	C	D
Exercise price	$0.00	$0.00	$0.00	$0.00
Grant date	28/11/2025	28/11/2025	28/11/2025	28/11/2025
Vesting date	23/12/2025	23/12/2025	23/12/2025	23/12/2025
Expiry date	23/12/2028	23/12/2030	23/12/2030	23/12/2030
Life of option	3 yrs	5 yrs	5yrs	5 yrs
Share price on grant date	$0.002	$0.002	$0.02	$0.002
Expected volatility	N/A	N/A	N/A	N/A
Expected dividend yield	N/A	N/A	N/A	N/A
Risk free rate	N/A	N/A	N/A	N/A

	E	F	G	H
Exercise price	$0.00	$0.00	$0.00	$0.00
Grant date	23/12/2025	23/12/2025	23/12/2025	23/12/2025
Vesting date	23/12/2025	23/12/2025	23/12/2025	23/12/2025
Expiry date	23/12/2028	23/12/2030	23/12/2030	23/12/2030
Life of option	3 yrs	5 yrs	5 yrs	5 yrs
Share price on grant date	$0.002	$0.002	$0.02	$0.002
Expected volatility	N/A	N/A	N/A	N/A
Expected dividend yield	N/A	N/A	N/A	N/A
Risk free rate	N/A	N/A	N/A	N/A

As the Options are ZEPO's and have a zero exercise price, their deemed value is the value of the Company's share price on date of issue.

Expenses arising from share-based payment transactions

	2026 $	2025 $
Expenses arising from options issued to key management personnel	52,500	-
	52,500	-

17. Remuneration of auditors

During the year the following fees were paid or payable for services provided by the auditor of the parent entity, its related practices and non-related audit firms:

	2026 $	2025 $
Audit and review of financial statements		
Horizon Nexus Partners	81,075	69,265
	81,075	69,265
Non-audit services		
Horizon Nexus Partners	-	-
	-	-

During the period, PKF Brisbane Audit changed its name to Horizon Nexus (Qld) Audit Pty Ltd.

18. Earnings per share

(a) Earnings per share for profit from continuing operations

	2026 $	2025 $
Profit/(loss) attributable to equity holders of the Group used in calculating profit/(loss) per share:		
- From continuing operations	(458,246)	9,521
	(458,246)	9,521

	Cents	Cents
Basic earnings per share	(0.031)	0.001
Diluted earnings per share	(0.031)	0.001

(b) Weighted average number of shares used as the denominator

	2026 No.	2025 No.
Weighted average number of ordinary shares used as the denominator in calculating basic loss per share	1,487,233,703	1,474,733,703
Weighted average number of ordinary shares used as the denominator in calculating diluted loss per share	1,487,233,703	1,474,733,703

The performance rights on issue have been excluded from calculating the diluted loss per share as they did not vest on 30/06/2026.

19. Parent entity financial information

Summary financial information

The individual financial statements for the parent entity show the following aggregate amounts:

	Note	2026 $	2025 $
Balance Sheet			
Current assets		157,035	107,811
Non-current assets		5,425,354	6,281,185
Total assets		5,582,389	6,388,996
Current liabilities		(419,151)	(325,241)
Non-current liabilities		-	-
Total liabilities		(419,151)	(325,241)
Share capital		93,109,501	93,084,501
Reserves			
- Share-based payments		4,707,498	4,703,997
Retained earnings		(91,700,745)	(91,347,963)
		6,116,254	6,440,535
Income Statement			
Loss for the year		953,016	376,782
Total comprehensive loss		953,016	376,782

Contingent liabilities

Apart from the contingent liabilities disclosed in Note 13, the parent entity had no other continent liabilities as at 30 June 2026 and 30 June 2025.

Capital commitments – property, plant and equipment

The parent entity had no capital commitments for property, plant and equipment as at 30 June 2026 and 30 June 2025.

Material accounting policy information.

The accounting policies of the parent entity are consistent with those of the consolidated entity as discussed in note 20.

20. Summary of material accounting policies

This note provides a list of the material accounting policies adopted in the preparation of these consolidated financial statements to the extent they have not already been disclosed in the other notes above. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial statements are for the Group consisting of Constellation Technologies Limited and the entities its controlled.

a) Basis of preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board and the *Corporations Act 2001*. Constellation Technologies Limited is a for-profit entity for the purpose of preparing the financial statements.

i) Compliance with IFRS

The consolidated financial statements of the Constellation Technologies Limited group also comply with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

ii) Historical cost convention

The financial statements have been prepared on a historical cost basis.

iii) Going concern

The financial statements have been prepared on the going concern basis, which contemplates continuity of normal business activities and the realisation of assets and settlement of liabilities in the normal course of business.

As disclosed in the financial statements, the Group held net current liability of $226,855 and positive net assets of $402,036 at 30th June 2026. The negative current asset position arose due to:

a) The accounting treatment of $226,221 of invoices at balance date as a contract liability or deferred revenue. The Group was paid in advance by the Customer for Hardware associated with an installation however could not ship the hardware until the 1st Quarter of FY2027 due to supplier delays. It will be recognised as revenue in Q1 of FY27.
b) The re-classification of employee benefit obligations from non-current to current. The Group does not have an unconditional right to defer settlement for any of these obligations. However, based on past experience, the Group does not expect all employees to take the full amount of accrued leave or require payment within the next 12 months.

The Group generated a loss after tax from continuing operations for the year of $458,246. This loss arose due to the deferred recognition of revenue as described above, impairment costs associated with the early retirement of a handheld temperature device and increased hardware, software and labour costs in delivering product.

The group's cash position decreased to $442,082 as at 30 June 2026.

Notwithstanding the historical losses to date, the directors believe that the going concern basis of preparation is appropriate due to the following reasons:

- Significant progress has been made in releasing the Group's intellectual property. Revenue from Australian operations has been increasing year on year. Should the Group have been able to recognize the deferred revenue as described above, then revenue would have increased 7% over the prior year.
- The Company regularly receives R&D tax incentive rebate payments each year. The FY25 rebate received during the year was $287,228.
- The Group continues to minimize operating costs through improved supplier terms or cost recovery from customers.
- The Group has debt funding options and the ability to raise additional capital if required

New and amended accounting standards and interpretations adopted by the group

The Group has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. The adoption did not result in a material impact.

b) Principles of consolidation

Subsidiaries

Subsidiaries are all entities (including structured entities) over which the Group has control. The Group controls an entity when the group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from the date that control ceases.

Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

c) Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision makers. This has been identified as the Board and chief executive officer.

d) Foreign currency translation

Functional and presentation currency

Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The consolidated financial statements are presented in Australian dollar ($), which is Constellation Technologies Limited's functional and presentation currency.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in profit or loss.

Foreign exchange gains and losses that relate to borrowings are presented in the consolidated statement of profit or loss, within finance costs. All other foreign exchange gains and losses are presented in the consolidated statement of profit or loss on a net basis within other gains/(losses).

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. For example, translation differences on non-monetary assets and liabilities such as equities held at fair value through profit or loss are recognised in profit or loss as part of the fair value gain or loss and translation differences on non-monetary assets such as equities classified as at fair value through other comprehensive income are recognised in other comprehensive income.

Group companies

The results and financial position of foreign operations (none of which has the currency of a hyperinflationary economy) that have a functional currency different from the presentation currency are translated into the presentation currency as follows:

- assets and liabilities for each consolidated balance sheet presented are translated at the closing rate at the date of that consolidated balance sheet
- income and expenses for each consolidated statement of profit or loss and consolidated statement of profit or loss and other comprehensive income are translated at average exchange rates (unless this is not a reasonable approximation of the cumulative effect of the rates prevailing on the transaction dates, in which case income and expenses are translated at the dates of the transactions), and
- all resulting exchange differences are recognised in other comprehensive income.

On consolidation, exchange differences arising from the translation of any net investment in foreign entities, and of borrowings and other financial instruments designated as hedges of such investments, are recognised in other comprehensive income. When a foreign operation is sold or any borrowings forming part of the net investment are repaid, the associated exchange differences are reclassified to profit or loss, as part of the gain or loss on sale.

e) Revenue recognition

The accounting policies for the Group's revenue from contracts with customers are explained in note 2.

f) Income tax

The income tax expense or credit for the year is the tax payable on the current year's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting year in the countries where the Company and its subsidiaries and associates operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting year and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

g) Impairment of assets

Assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting year.

h) Cash and cash equivalents

For the purpose of presentation in the consolidated statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the consolidated balance sheet.

i) Trade and other receivables

Trade receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less loss allowance. See note 5(b) for further information about the Group's accounting for trade receivables and note 10(b) for a description of the Group's impairment policies.

j) Trade and other payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting year. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

k) Employee benefits

Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave (or their equivalent) and accumulating sick leave that are expected to be settled wholly within 12 months after the end of the year in which the employees render the related service are recognised in respect of employees' services up to the end of the year and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

Long-term obligations

Liabilities for long service leave or their equivalent are recognized at the present value of expected future payments to be made. In determining this amount, consideration is given to employee service histories. Expected future payments are discounted to their net present value using applicable corporate bond rates.

Share-based payments

Share-based compensation benefits are provided to employees via the 'employee share option plan' (ESOP). Information relating to these schemes is set out in note 16.

Employee options

The fair value of options granted under the ESOP is recognised as a share-based payment expense with a corresponding increase in equity. The total amount to be expensed is determined by reference to the fair value of the options granted:

- including any market performance conditions (e.g. the Group's share price)
- excluding the impact of any service and non-market performance vesting conditions (e.g. profitability, sales growth targets and remaining an employee of the Group over a specified time period), and
- including the impact of any non-vesting conditions (e.g. the requirement for employees to save or holdings shares for a specific period of time).

The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. At the end of each year, the Group revises its estimates of the number of options that are expected to vest based on the non-market vesting and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity.

l) Contributed equity

Ordinary shares are classified as equity.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

m) Profit per share

Basic loss per share

Basic loss per share is calculated by dividing:

- the loss attributable to owners of the Group, excluding any costs of servicing equity other than ordinary shares
- by the weighted average number of ordinary shares outstanding during the financial year, adjusted for bonus elements in ordinary shares issued during the year.

Diluted loss per share

Diluted loss per share adjusts the figures used in the determination of basic loss per share to take into account:

- the after income tax effect of interest and other financing costs associated with dilutive potential ordinary shares, and
- the weighted average number of additional ordinary shares that would have been outstanding assuming the conversion of all dilutive potential ordinary shares.

n) Rounding of amounts

The Group is of a kind referred to in ASIC Legislative Instrument 2016/191, relating to the 'rounding off' of amounts in the financial statements. Amounts in the financial statements have been rounded off in accordance with the instrument to the nearest dollar.

o) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the consolidated balance sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

p) Inventory

Stock on hand is stated at the lower of cost and net realisable value on a 'first in first out' (FIFO) or Average Cost basis, dependent on the nature of the stock item. Costs of purchased inventory are determined after deducting rebates and discounts received or receivable. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

q) Intangibles

Research & Development expenditure

Expenditure on research activities is recognised in profit or loss as incurred.

Development expenditure will be capitalised if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable, and the Group intends to and has sufficient resources to complete development to use or sell the asset.

Development expenditure not capitalised will be recognised in profit or loss as incurred.

Subsequent to initial recognition, captalised development expenditure will be measured at cost less accumulated amortisation and any accumulated impairment losses.

Amortisation

Amortisation is calculated to write off the cost of capitalised development costs less their estimated residual value using the straight-line method over their estimated useful lives, and is generally recognised in profit or loss.

The estimate useful life of captitalised development expenditure is 2 to 5 years.

Amortisation methods, useful lives and any residual values are reviewed each reporting date and adjusted if appropriate.

r) Research & Development Tax Incentives

Research & development tax incentives or rebates received from the Australian Government on research & development activities are recognised when the incentive or rebate is earned.

Consolidated Entity Disclosure Statement

The below list relates to entities that are in the consolidated financial statements at 30 June 2026, as required by the Corporations Act 2001 s.295 (3A)(a).

Name of entity	Body corporate, Partnership or Trust	Percentage share capital held by the Company (%)	Country of incorporation	Jurisdiction of tax residency
Constellation Technologies Limited	Body Corporate	Parent	Australia	Australia
Constellation Technologies Australia Pty Ltd	Body corporate	100	Australia	Australia
CCP IoT Technologies Pvt Ltd	Body corporate	100	India	India/Australia[1]
CCP IP Pty Ltd	Body corporate	100	Australia	Australia
CCP Asia Pacific Pty Ltd	Body corporate	100	Australia	Australia

[1] As at 30th June 2026, based on the interpretations required for the purposes of making a consolidated entity disclosure statement in accordance with Section 295 (3A) of the Corporations Act, these subsidiaries had Australia as an additional tax residency to their country of incorporation.

Basis of Preparation

The Consolidated Entity Disclosure Statement (CEDS) has been prepared in accordance with the Corporations Act 2001. It includes certain information for each entity that was part of the consolidated entity at the end of the financial year.

Determination of Tax Residency

Section 295 (3A) of the Corporations Act 2001 defines tax residency as having the meaning in the Income tax Assessment Act 1997. The determination of tax residency involves judgement as there are currently several different interpretations that could be adopted, and which could give rise to a different conclusion on residency.

In determining tax residency, the consolidated entity has applied the following interpretations:
Australian tax residency – The consolidated entity has applied current legislation and judicial precedent, including having regard to the Tax Commissioner's public guidance in Tax Ruling TR 2018/5 and PCG 2019/9.

Foreign tax residency – The consolidated entity has applied current legislation and judicial precedent in the determination of foreign tax residence.

Director’s Declaration

In the directors' opinion:

the financial statements and notes set out on pages 24 to 60 are in accordance with the *Corporations Act 2001*, including:

- complying with Accounting Standards, the *Corporations Regulations 2001* and other mandatory professional reporting requirements, and
- giving a true and fair view of the consolidated entity's financial position as at 30 June 2026 and of its performance for the financial year ended on that date,
- the information disclosed in the attached consolidated entity disclosure statement is true and correct, and
- there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Note 20(a) confirms that the financial statements also comply with International Financial Reporting Standards as issued by the International Accounting Standards Board.

The directors have been given the declarations by the chief executive officer and chief financial officer required by section 295A of the *Corporations Act 2001*.

This declaration is made in accordance with a resolution of directors.

Kartheek

Mr Kartheek Munigoti
Executive Director and Chief Executive Officer

Horizon Nexus Partners

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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF CONSTELLATION TECHNOLOGIES LIMITED

Report on the Financial Report

Opinion

We have audited the accompanying financial report of Constellation Technologies Limited (the Company) and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information, the consolidated entity disclosure statement and the directors' declaration.

In our opinion the financial report of Constellation Technologies Limited 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 performance for the year ended on that date; and
b) complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Group in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional & Ethical Standards Board Limited (the Code) that are relevant to audits of the financial report of public interest entities in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial report of the current period. These matters were addressed in the context of our audit of the financial report as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

1. Intangibles assets- capitalised development costs

Why significant	How our audit addressed the key audit matter
As at 30 June 2026, the Group recorded an intangible asset - capitalised development costs of $623,347 (30 June 2025: $514,349). These intangible assets are being amortised over their finite life of two to five years. AASB 138 *Intangible Assets* sets out the specific requirements to be met to capitalise development costs. Intangible assets should be amortised over their useful lives in accordance with *AASB 138*. The capitalisation of product development costs is a key audit matter due to the material nature of costs capitalised, and the subjectivity and management judgement applied in assessing whether costs meet the development phase criteria described in *AASB 138*. These amounts are disclosed in Note 6B “Intangible Assets” and Note 20 “Material Accounting Policies” to the financial statements.	Our work included, but was not limited to, the following procedures: • Assessing the Group’s accounting policy in respect of product development costs for compliance with AASB 138; • Evaluating management’s assessment of each project for compliance with the recognition criteria set out in AASB 138, including discussing project plans with management to obtain an understanding of the nature and feasibility of key projects; • Testing a sample of costs capitalised by tracing to underlying support, including timesheets, employment contracts, payroll reports, and invoices from external suppliers and assessing whether the expenditure was attributable to the development of the assets; • Assessing the reasonableness of the useful lives attributed to capitalised development costs and whether amortisation expense was recorded based upon the assigned useful lives; and • Reviewing the disclosures in Notes 6B and 20 to the financial statements relating to intangible assets.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the Group’s annual report for the year ended 30 June 2026 but does not include the financial report and our auditor’s report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of:

a) the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001*; and
b) the consolidated entity disclosure statement that is true and correct in accordance with the *Corporations Act 2001*, and
c) for such internal control as the directors determine is necessary to enable the preparation of:
i. the financial report (other than the consolidated entity disclosure statement) that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and
ii. the consolidated entity disclosure statement that is true and correct and is free of misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

[A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/ Home.aspx. This description forms part of our auditor's report.]

Horizon Nexus Partners

Report on the Remuneration Report

We have audited the Remuneration Report included in the directors' report for the year ended 30 June 2026. The directors of the Company are responsible for the preparation and presentation of the Remuneration Report in accordance with section 300A of the *Corporations Act 2001*. Our responsibility is to express an opinion on the Remuneration Report, based on our audit conducted in accordance with Australian Auditing Standards.

Opinion

In our opinion, the Remuneration Report of Constellation Technologies Limited for the year ended 30 June 2026 complies with section 300A of the *Corporations Act 2001*.

Horizon Nexus Partners

Horizon Nexus (Qld) Audit Pty Limited

Liam Murphy
Director

Brisbane
27 August 2026

Shareholder Information

As at 21 August 2026

Distribution of equity securities

The number of shareholders, by size of holding in each class of equity are:

		Ordinary Shares
Distribution	No. of holders	No. of shares
100,001 and over	555	1,472,845,711
10,001 to 100,000	312	14,181,922
5,001 to 10,000	11	100,039
1,001 to 5,000	35	85,757
1 to 1,000	122	20,274
Total	1,035	1,487,233,703

There were 552 holders of less than a marketable parcel holding 23,833,560 ordinary shares.

		Performance Rights
Distribution	No. of holders	No. of rights
100,001 and over	5	16,000,000
10,001 to 100,000	-	-
5,001 to 10,000	-	-
1,001 to 5,000	-	-
1 to 1,000	-	-
Total	5	16,000,000

		Options
Distribution	No. of holders	No. of options
100,001 and over	2	22,500,000
10,001 to 100,000	-	-
5,001 to 10,000	-	-
1,001 to 5,000	-	-
1 to 1,000	-	-
Total	2	22,500,000

Shareholder Information

Twenty largest holders of quoted securities are:

		No. of shares	% of holding
1	LG Equities Pty Ltd	94,466,988	6.35
2	Mr Yi Zhang	90,000,000	6.05
3	Ms Mengjiao Zhao	87,049,914	5.85
4	Black Bass Pty Ltd	51,189,192	3.44
5	Ms Xiaofang Zhang	44,000,000	2.96
6	Mr Xiaoniu Bao	41,760,000	2.81
7	Hongmen Pty Ltd	33,650,000	2.26
8	Berne No 132 Nominees Pty Ltd	30,750,000	2.07
9	Kartheek Munigoti Shankar Rao	30,341,882	2.04
10	Berne No 132 Nominees Pty Ltd	30,000,000	2.02
11	Hong & Jiang Super Holdings Pty Ltd	25,080,000	1.69
12	Austanco PtyLtd	21,975,000	1.48
13	Mr Jarrod David Shelley	21,829,271	1.47
14	Mr Runkai Hong	21,000,000	1.41
15	Mr Chris Carr + Mrs Betsy Carr	20,000,000	1.36
16	Shape Capital Pty Ltd	18,530,894	1.25
17	Mr Christopher Thomas Titmarsh	18,004,625	1.23
18	DSA Superannuation Nominees Pty Ltd	17,000,000	1.14
19	Phil Munday Investments Pty Ltd	16,601,666	1.12
20	BNP Paribas Nominees Pty Ltd	15,630,861	1.05
		728,860,393	49.01

Substantial shareholders

The names of the substantial shareholders who have notified the Group in accordance with section 371B of the *Corporations Act 2001* are as follows. Quantity and Percentage of shares stipulated are as supplied by the substantial shareholder and may not necessarily reflect their actual holding on the register.

	Name of registered holder	No. of shares	% of holding
1	Raymond Malone	156,276,694	11.61
2	Mengjiao Zhao & Yi Zhang	167,716,581	11.37
3	Amarandhar Reddy Kotha[1]	80,000,000	5.44
4	K&M Holdings Australia Pty Ltd <The Nillahcootie A/C>[1]	35,840,430	7.03
5	Mainline Solutions Pty Limited[1]	33,249,673	6.52
6	S&M French Investments Pty Ltd[1]	28,984,983	5.69

[1]As at the date of this report, these substantial shareholders who have previously notified the Group of their substantial shareholding, do not appear to have shareholdings in the names disclosed greater than 5%.

Shareholder Information

Voting rights

The voting rights attached to equity securities are set out below:

Ordinary shares

Each ordinary share is entitled to one vote when a poll is called, otherwise each member present at a meeting or by proxy has one vote on a show of hands.

Options and performance rights

Options and performance rights are not entitled to voting rights.

Unquoted equity security holdings greater than 20%

No single shareholder has an unquoted equity holding greater than 20%.

Escrowed securities holdings

No securities are currently subject to escrow conditions.

On market buy-back

There is no current on-market buy-back of the Group’s securities.