DataDot® TECHNOLOGY LTD

# Annual Report 2026

Financial Year Ended 30 June 2026

ABN 54 091 908 726

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# Chief Executive Officer's Review

for the year ended 30 June 2026

## Dear Shareholders

On behalf of the Board, I am pleased to present the Company's 2026 Annual Report. FY26 was a year of strong progress for the Group, with revenue up 14.1%, profit before tax almost three times that of FY25, and a net cash inflow from operating activities. The result reflects the first full-year contribution from our insurance services business and the continued discipline applied across our core operations.

Within our microdot and trace products, royalty income from our overseas licensees increased 10.4%, supported by continued strength in the United Kingdom and European markets. Product sales were lower, principally in the United States, where the automotive sector was affected by tariff measures, while input and freight costs rose with the disruption to global shipping. We expect the recovery in the United States to be gradual. Our new Asian distributor continues to progress towards commencement, although more slowly than anticipated, and is expected to contribute revenue during FY27. Together with DataDot South Africa, we are also pursuing two new distribution opportunities in Latin America.

In our insurance services segment, FY26 was the first full 12 months of operation, and PropertyVAULT segment revenue increased from $123,003 to $696,498. Our engagement with the Tier 1 insurer referred to in last year's report expanded throughout the year and now operates across the insurer's national portfolio. We are working towards transitioning that engagement from a pilot to a long-term operating arrangement, and we have also agreed an extended pilot with a second Tier 1 insurer. To support rising volumes we have continued to invest in our in-house operations team, and we are developing opportunities beyond insurance, in the equipment and vehicle hire and asset finance industries.

Key results for the year include:

- A 14.1% increase in total revenue;
- Gross profit margin up from 60.6% to 65.0%;
- A 55.8% increase in EBITDA to $600,611;
- Net profit before tax of $327,420, up from $112,034; and
- A net cash inflow from operating activities of $296,775.

The Group remains debt-free, with ample working capital to fund its growth strategy. Cash, cash equivalents and financial investments increased from $3,102,868 to $3,509,207 at year-end, and net assets increased from $4,088,222 to $4,432,776 (excluding the deferred tax asset). No new capital raising was required during the year. Operating costs rose 11.5%, principally reflecting the expansion of our operations team, while expenditure across the rest of the business remained well controlled.

Looking ahead to FY27, each of our core segments is expected to contribute positively. We expect modest growth in DataDotDNA® as our Asian distributor comes on board, a stable year for DataTraceID®, and a further material contribution from PropertyVAULT as our insurer engagements expand. The investments made in FY25 and FY26 have given the Group a strong foundation, and the Board enters FY27 with confidence in our strategy and our ability to deliver sustainable value for shareholders.

Thank you for your continued support.

**Brad Kellas**
Managing Director & Chief Executive Officer
23 October 2026

| | 2023 | 2024 | 2025 | 2026 |
|---|---|---|---|---|
| Revenue | 2,893,031 | 2,984,493 | 3,374,414 | **3,849,886** |
| EBITDA | 254,423 | 507,872 | 385,471 | **600,611** |
| Net Profit / (Loss) before tax | 11,947 | 231,297 | 112,034 | **327,420** |

# Directors' Report

for the year ended 30 June 2026

The Directors present their report together with the financial statements of the consolidated entity comprising DataDot Technology Limited and the entities it controlled ("DataDot" or the "consolidated entity") for the financial year ended 30 June 2026.

## Directors

The following persons were directors of DataDot during the financial year and up to the date of this report, unless otherwise stated:

- Brad Kellas — Managing Director and Chief Executive Officer
- David Lloyd — Non-Executive Director
- Patrick Raper — Non-Executive Director

## Company Secretary and Chief Financial Officer

Mr Paul Tosi was appointed Chief Financial Officer and Company Secretary on 17 November 2025. Mr Andrew Hunt held those offices from 11 December 2024 until 17 November 2025.

## Principal activities

The principal activities of DataDot during the year were:

(a) Manufacture and distribution of anti-theft and anti-counterfeit identification and protection solutions, including:

- DataDotDNA® microdot identification; and
- High security DataTraceID® authentication.

(b) Provision of customised asset protection and recovery solutions, including:

- VAULT-branded security products coupled with DataDotDNA® identification solutions; and
- The PropertyVAULT digital platform, incorporating its national asset register database, which provides asset registration, theft reporting, and recovery services for both public and commercial partners.

(c) Expansion into specialist asset services, with PropertyVAULT Asset Services maturing into an established component of the business. This service leverages the Company's technology and databases to support insurers, equipment and vehicle hire operators, asset financiers and other asset-intensive industries in asset identification and validation, fraud detection, theft prevention, tracing and recovery, and subrogation.

There has been no significant change in the nature of the Company's activities during the year.

## Dividends

The Directors recommend that no dividend be paid. No dividends have been declared or paid during the period.

## Review of operations

The Group delivered an underlying trading result for the financial year ended 30 June 2026 of a net profit before tax of $327,420, compared with $112,034 in FY25. This improvement was achieved while PropertyVAULT Insurance Services remained in the early stages of commercial growth and continued to scale its operations. FY26 represented the service's first full 12-month contribution, during which the Group continued to invest in the operational capability and capacity required to support increasing volumes.

## Revenues and Gross Profit Margins

Total revenue for the Group in FY26 was $3,849,886, an increase of 14.1% from FY25.

Total product sales decreased 4.4%. Sales in the United Kingdom were up on FY25. The decrease was principally attributable to the United States market, where the automotive sector was affected by the tariff measures referred to in last year's report. Input and freight costs also rose across the year, reflecting the conflict-related disruption to global shipping. The Directors do not expect these conditions to persist over the longer term, although the recovery in the United States market is expected to be gradual.

Royalties and Licence Fees from our overseas licensees and distributors continue to form a significant part of the Group's DataDotDNA business. Royalty revenues increased 10.4% in FY26 to $426,650. Licence fees decreased 18.9% to $167,727, lower than FY25, which benefited from initial fees from our new Asian distributor; the recurring licence base, which relates principally to DataTraceID, was maintained and remains above the FY24 level.

Revenue from the PropertyVAULT segment increased from $123,003 to $696,498, driven by the first full 12-month contribution from the Group's specialist asset identification, tracing and recovery services and the continued scaling of PropertyVAULT Insurance Services. The segment remains at an early stage of growth, with investment in capability and operational capacity continuing throughout FY26 to support higher service volumes.

Our European market contributed continued revenue growth, with Australian revenue increasing on the back of the asset identification, tracing and recovery services.

The Group's gross profit margin increased 4.4% to 65.0%, reflecting the change in the balance of Group revenue between products and services.

## Operating Costs

Operating costs increased by 11.5% to $2,005,176 in FY26 compared with FY25, while expenditure across the majority of the business remained well controlled. The increase was primarily attributable to higher staffing costs associated with the expansion of the in-house operations team supporting asset identification, tracing and recovery services, together with the adverse impact of foreign exchange movements.

The Board continued to invest in the strategic expansion of PropertyVAULT, including strengthening the in-house capability required to manage higher claim volumes while maintaining service quality.

The provision for impairment of receivables decreased from $205,174 to $6,203. This reduction primarily reflects the write-off of a long-outstanding receivable of $198,480, which had been fully provided for in prior periods. The receivable was written off against the existing provision in accordance with the Group's write-off policy and therefore had no impact on the result for the year.

## Capital Management

Maintaining the Group's strong cash position remains a key focus of the Board. The cash, cash equivalents and financial assets available to the Group increased in FY26 from $3,102,868 to $3,509,207.

The Group is free of debt instruments subject to interest payments, and the Board determined there was no need for any new capital raising activities in FY26.

The Group's liquidity remains very sound and provides a strong foundation for investment in the businesses' expansion.

## Outlook

The Group and the Board have continued the transition to a more diversified revenue base, with the Company operating as a multi-service provider encompassing physical and digital asset identification, provenance, theft deterrence and stolen property recovery, each with their associated services and product related revenue streams.

The outlook of the Group's operating segments is as follows:

### DataDotDNA® Microdot Identification Segment

In the DataDotDNA® Microdot Identification segment, royalties over the forward period are expected to remain supported by stable conditions in South Africa and continued strength in the United Kingdom and European markets. Conditions in the North American market are expected to remain subdued while current tariff settings persist and the global trade environment remains volatile.

The Group's new distributor in Asia continues to progress towards commencement, although at a slower pace than previously anticipated, and is expected to contribute revenue during FY27. In conjunction with DataDot South Africa, the Group is also pursuing two new distribution opportunities in Latin America for the traditional DataDotDNA® model across automotive and asset-marking applications.

Overall, the DataDotDNA® Microdot Identification segment is expected to achieve modest growth in FY27, supported by the onboarding of the new Asian distributor and continued strength in the United Kingdom and European markets.

### PropertyVAULT Segment

The Company holds an exclusive licence for PropertyVAULT, covering the PropertyVAULT website, VAULT-branded locks, asset-marking products and the digital infrastructure supporting PropertyVAULT Asset Services. The licence is granted by Property Vault International Pty Ltd, a company founded and owned by Mr Brad Kellas, the Company's Managing Director. Further information is provided in Note 2 (Segment Reporting) and Note 24 (Related Party Transactions) to the Financial Statements.

The PropertyVAULT segment comprises PropertyVAULT Asset Services and PropertyVAULT Products, together with commission income from insurance sales and marketing opportunities associated with the PropertyVAULT brand and product portfolio.

### PropertyVAULT Asset Services

PropertyVAULT Asset Services provides specialist asset identification, tracing and recovery services to insurers, equipment and vehicle hire operators, asset financiers and other asset-intensive industries. It combines the Group's identification technologies with its national asset register to support asset validation, fraud detection, theft prevention, the tracing and recovery of stolen assets, and subrogation. The service is marketed to the insurance sector as PropertyVAULT Insurance Services.

The engagement with the Tier 1 Australian insurer referred to in last year's report expanded throughout FY26 and now operates across the insurer's national portfolio. The Group is working towards transitioning the engagement from a pilot to a long-term operating arrangement.

The Group has also agreed to an extended pilot arrangement with a second Tier 1 Australian insurer.

The Board expects the segment to continue growing in FY27 as recovery volumes increase, supported by the ongoing expansion of the Company's in-house operations team. The Group is also developing opportunities beyond the insurance sector, particularly in the equipment and vehicle hire and asset finance industries.

### PropertyVAULT Products

PropertyVAULT Products comprises VAULT-branded locks, security accessories and identification kits designed to complement the digital platform.

The segment also earns commission income from insurance products sold directly through the PropertyVAULT website and is developing marketing opportunities associated with the PropertyVAULT brand and product portfolio.

While the Products business currently makes a modest revenue contribution, it is expected to benefit from increased website traffic and consumer engagement as insurer partnerships expand.

### DataTraceID® Segment

Trace product sales consolidated over the year. New projects continue to come forward and several commenced during FY26, which are expected to provide continued revenue in the outlook period.

### Consolidated Outlook

The Board considers the Group to be well positioned entering FY27, with each core business segment expected to contribute positively to overall performance. Growth in the DataDotDNA® Microdot Identification segment is expected to be supported by the onboarding of the new Asian distributor, the DataTraceID segment is expected to remain broadly consistent with FY26 levels, and PropertyVAULT is projected to deliver a further material contribution as the business scales in line with expanded insurer engagement.

The Board considers this outlook to be positive, reflecting the benefits of the strategic investments made in FY25 and FY26 and providing a strong foundation for future growth.

## Significant changes in the state of affairs

Other than as set out in the Review of Operations there have been no significant changes in the state of affairs of the Group.

## Matters subsequent to the end of the financial year

In July 2026 the Company issued 842,104 fully paid ordinary shares under the Employee Share Scheme, following which the Scheme was indefinitely suspended by Board resolution. No other matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect, the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

## Environmental regulation

The consolidated entity is not subject to any significant environmental regulations under Australian Commonwealth or State Law.

## Director profiles

### Mr Bradley Charles Kellas

Managing Director & Chief Executive Officer

Brad is the founder of Property Vault International Pty Ltd and a decorated former Victoria Police detective with 21 years' experience. During his policing career, he specialised in investigations involving organised crime, corporate fraud, kidnapping, blackmail, extortion, product contamination and large-scale property theft.

Following his policing career, Brad applied his entrepreneurial and analytical capabilities to global financial markets. He developed a proprietary trading strategy, which he successfully managed for five years at a major investment firm.

In 2015, Brad recognised the potential to combine social media, purpose-built technology and specialist operational support to combat bicycle theft and broader property crime. He subsequently founded BikeVAULT, the forerunner to PropertyVAULT. The platform has since evolved into a leading Australian asset-theft prevention and recovery service.

Recognising the importance of combining physical and digital asset identification to combat theft and fraud, Brad became a major shareholder in DataDot Technology Ltd, a global provider of microdot and forensic identification technologies. In 2019, as the Company's largest shareholder, he initiated a successful Extraordinary General Meeting that led to a reset of the Company's strategic direction.

Since his appointment as Managing Director and Chief Executive Officer, Brad has overseen the Group's expansion into digital platforms, asset services and insurance services. This includes the development of PropertyVAULT Asset Services, which supports asset identification and validation, fraud detection, theft prevention, stolen-asset tracing and recovery, and subrogation for insurers and other asset-intensive industries.

Through PropertyVAULT Insurance Services, Brad has also led the Group's expansion into specialist services for the insurance sector, including national stolen-asset recovery operations, claims-related fraud identification and insurance offerings through the PropertyVAULT platform. This strategy positions the Group at the forefront of integrated asset identification, protection, recovery and insurance innovation.

### Mr David Lloyd B.Sc. (ANU), Grad Dip Business (UQ), MBA with Distinction (INSEAD)

Non-Executive Director

David is an experienced senior executive specialising in strategy, new technologies, business development, ventures and partnerships, whose skills have been deployed to successfully turn around the DataDot business by leveraging an alliance with PropertyVAULT.

David's present executive role is Chief Commercial Officer of Emerging Fuels Technology, who provides technology for renewable fuel projects and is also developing proprietary projects.

Previously a senior executive at Qantas, Virgin Blue and Virgin Australia, David has been the architect of several high-profile alliances with other airlines as a well as a joint venture with the Government of Samoa, demonstrating his ability to build valuable commercial relationships. While at Virgin Blue he also designed the Velocity Frequent Flyer program. Subsequently at Virgin he developed the business cases for fleet orders worth over USD2 billion and the establishment of a new international business.

While at Qantas, David mentored businesses in its tech accelerator program, oversaw commercial relationships with start-up and scale-up businesses including those in which Qantas has taken equity stakes and warrants, and worked on externally commercialising the Company's own innovations. Previously David has worked internationally as a consultant with the Boston Consulting Group and Arthur Andersen Business Consulting and was a project manager for the Sydney Organising Committee for the Olympic Games. He is an internationally competitive cyclist and member of numerous cycling organisations, bringing a customer viewpoint to the value of both DataDot and PropertyVAULT.

**Mr Patrick Raper FCPA, FAICD**

Non-Executive Director

Patrick brings to the Board of Datadot over 30 years' experience as an accomplished CFO, Director and Company Secretary for ASX listed companies, international companies, subsidiaries of international companies, private companies, Private Equity owned companies, NFP's and State Owned Corporations.

He established and provided CFO, Governance and Company Secretary expertise for Ecosave Holdings Limited (ASX: ECV) and CMA Corporation Limited (ASX: CMV) and has held a number of roles within the Investment portfolio companies of Hawkesbridge Private Equity including variously Company Secretary, CFO, Joint Managing Director and Chairman of Trippas White Catering as well as Director of Corporate Services with Integrated Premises Services Pty Limited.

Patrick formerly was also CFO and Company Secretary for a number of Touraust Corporation managed entities including Reef Casino Trust (ASX: RCT), Australian Tourism Group (ASX: ATU), The Chifley Hotels Group and the International College of Management (formerly ICTHM) at Manly in NSW. Patrick has also held short term contract Company Secretary roles for Toys"R"Us ANZ Limited (ASX: TOY) and the Port Authority of New South Wales. In the period between 2014 and retirement in December 2021 Patrick was variously CFO and Company Secretary of DataDot Technology Limited (ASX: DDT) and its subsidiaries. Patrick is Chair of the Audit and Risk Committee.

Patrick now holds Board level roles with Star Combo Pharma Limited (ASX : S66), Mosman Cricket Club and Northcare Management Limited (atf The Northcare Foundation) and is a Justice of the Peace for NSW.

**Mr Paul Tosi CA**

CFO — appointed 17 November 2025. Company Secretary — appointed 17 November 2025

Paul is a Chartered Accountant with over 30 years' experience in finance, accounting, commercial management and corporate leadership. He has held senior roles across a broad range of industries, including real estate, banking, insurance and financial services in Australia and internationally.

Prior to joining DataDot Technology Limited, Paul was National Director — Finance & Client Accounting at Colliers, where he held senior financial responsibility within its Real Estate Management business. His experience includes financial and operational management, mergers and acquisitions, strategy and planning, contract negotiation, risk management and corporate governance.

## Directors' interests

The relevant interest of each director in the shares, share rights and options over shares issued by DataDot, as notified by the directors to the Australian Stock Exchange in accordance with the Corporations Act 2001, at the date of this report is as follows:

| Director | Interest in Ordinary Shares | Interest in Share Rights | Interest in Options | Interest in Convertible Notes |
|---|---|---|---|---|
| Bradley Kellas | 264,469,361 | - | - | - |
| David Lloyd | 14,912,116 | - | - | - |
| Patrick Raper | 3,066,667 | - | - | - |

## Share Rights

Unissued ordinary shares of DataDot Technology Limited under the share rights plan at the date of this report are as follows:

| Grant date | Date of expiry | Number unvested |
|---|---|---|
| Nil | Nil | Nil |

## Share Options

Unissued ordinary shares of DataDot Technology Limited under the share options plan at the date of this report are as follows:

| Issue Date | Date of Expiry | Number of Share Options |
|---|---|---|
| Nil | Nil | Nil |

For details of share options and share rights issued to directors and executives as remuneration, refer to the remuneration report.

## Meetings of Directors

The number of meetings of the Company's Board of Directors ('the Board') and of each Board committee held during the year ended 30 June 2026 and the number of meetings attended by each of the directors were:

| Director | Board Meetings No. eligible to attend | Board Meetings No. attended | Remuneration and Nomination Committee No. eligible to attend | Remuneration and Nomination Committee No. attended | Audit and Risk Management Committee No. eligible to attend | Audit and Risk Management Committee No. attended |
|---|---|---|---|---|---|---|
| Brad Kellas | 12 | 12 | - | - | 2 | 2 |
| David Lloyd | 12 | 12 | - | - | 2 | 2 |
| Patrick Raper | 12 | 12 | - | - | 2 | 2 |

## Indemnity and insurance of officers and auditors

No indemnities have been given to any person who is or has been an officer or auditor of the consolidated entity.

During the year DataDot paid insurance premiums in respect of directors' and officers' liability insurance contracts. The directors have not included details of the nature of the liabilities covered or the amount of the premium paid in respect of the directors' and officers' liability insurance contracts, as such disclosure is prohibited under the terms of the contract.

## 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 Company is a party, for the purpose of taking responsibility on behalf of the Company, for all or part of those proceedings.

## Non-audit services

There have been no amounts paid or payable to the auditor for non-assurance services provided by the auditor during the financial year. Auditor's remuneration is outlined in note 6 to the financial statements.

## Auditor's independence declaration

A copy of the auditor's independence declaration as required under section 307C of the Corporations Act 2001 for the year ended 30 June 2026 is set out on page 11 of the financial report.

The following Remuneration Report forms part of the Directors' Report.

## Remuneration Report (audited)

The remuneration report, which has been audited, outlines the key management personnel remuneration arrangements for the consolidated entity in accordance with the requirements of the Corporations Act 2001 and its Regulations.

**Key management personnel**

| | Role |
|---|---|
| **Directors** | |

| | | |
|---|---|---|
| Brad Kellas | Managing Director | |
| David Lloyd | Non-Executive Director | |
| Patrick Raper | Non-Executive Director | |
| **Executives** | | |
| Paul Tosi | CFO & Company Secretary | Appointed 17 November 2025 |
| Andrew Hunt | CFO & Company Secretary | Resigned 17 November 2025 |

### Shares and Share Rights and Share Options Held

The number of shares and share rights and share options held by each KMP (or their related party) during the financial year, or at the date that they ceased their role as KMP is as follows:

| Shares | Balance as at 30/6/2025 | Additions | Disposals and Cancellations | Balance as at 30/6/2026 |
|---|---|---|---|---|
| **Directors** | | | | |
| Brad Kellas | 261,265,370 | 5,620,509 | - | 266,885,879 |
| David Lloyd | 14,912,116 | - | - | 14,912,116 |
| Patrick Raper | 3,066,667 | - | - | 3,066,667 |
| **Executives** | | | | |
| Paul Tosi | - | 526,316 | - | 526,316 |
| Andrew Hunt | - | - | - | - |
| **Total Shares** | 279,244,153 | 6,146,825 | - | 285,390,978 |

| Share Rights | Balance as at 30/6/2025 | Additions | Taken-up, Disposals and Cancellations | Balance as at 30/6/2026 |
|---|---|---|---|---|
| Directors & Executives | - | - | - | - |

| Share Options | Balance as at 30/6/2025 | Additions | Disposals or Cancellations | Balance as at 30/6/2026 |
|---|---|---|---|---|
| Directors & Executives | - | - | - | - |

### Remuneration policy

Key Management Personnel (KMP) have authority and responsibility for planning, directing and controlling the activities of DataDot. KMP include the directors of the parent entity, one of whom (Mr Kellas) is the Managing Director / CEO, and the CFO.

Remuneration levels of KMP are determined by the Remuneration and Nomination Committee. The Committee's charter is to review and make recommendations to the Board in relation to:

- Executive remuneration and incentive policy,
- The remuneration of the CEO, executive directors and all direct reports of the CEO,
- Executive incentive plans,
- The remuneration of non executive directors,
- Retention, performance assessment and termination policies and procedures for non executive directors, the CEO, executive directors and all direct reports of the CEO,
- Establishment and oversight of employee and executive share plans and share option plans and share loan plans,
- Superannuation arrangements,
- The disclosure of remuneration in DDT's publications, including ASX filings and the Annual Report,
- Board composition, having regard to necessary and desirable competencies,
- Board succession plans, and
- Evaluation of Board performance.

The Committee did not obtain a remuneration recommendation or other advice from a remuneration consultant in FY26.

Board policy for determining the composition and value of remuneration for KMP's comprises the following elements:

- Remuneration to contribute to the broader outcome of creating shareholder value,
- Remuneration to be commensurate with individual duties and responsibilities,
- Remuneration to be market competitive in order to attract, retain and motivate people of the highest quality,
- Remuneration to be aligned with DataDot's business strategies and financial targets,

- Executives' remuneration to comprise fixed and variable components,
- Variable components to be tied to the attainment of both short term and long term performance targets of individuals and DataDot,
- Variable components of executive remuneration to be between 30% and 50% of the value of total remuneration,
- Variable component payment to be subject to DataDot's financial capacity, and
- This policy to apply uniformly across DataDot.

In relation to non executive directors, the Constitution of DataDot and ASX Listing Rules specify that aggregate remuneration shall be determined from time to time by a general meeting. The latest determination was at the 2004 AGM when shareholders approved a ceiling on aggregate remuneration of $300,000 per annum. The actual amount payable is currently $48,000 p.a. plus 12% superannuation guarantee (SG) for Mr Raper, Chairman of the Audit & Risk Management Committee, and $48,000 p.a. plus 12% superannuation guarantee (SG) for Mr Lloyd.

Non-Executive Directors do not receive performance related remuneration and directors' fees cover both main board and committee activities. Directors of Group subsidiary companies do not receive directors' fees. The Managing Director was paid $232,500 plus SG during FY26 plus non-cash benefits of $44,592.

**Relationship between remuneration and consolidated entity performance**

The effect of remuneration policy on DataDot's financial performance and on shareholder value is central to the Board's and Remuneration and Nomination Committee's decisions. For this reason, a primary objective of remuneration policy is to tie the remuneration of KMP to financial performance, so ensuring that a significant proportion of the total remuneration of KMP is at-risk, short-term incentive payments (STI) being tied to net profit targets, and long-term incentive payments (LTI) being tied to growth in shareholder value. In this respect, the key factors for consideration are continuing product development and improvement, business and revenue growth, developing and maintaining the appropriate corporate culture, strategic adjustments in consultation with the Board and maintenance of an efficient cost base.

The Company's performance and shareholder wealth for each of the last four years were

| | 2023 $'000 | 2024 $'000 | 2025 $'000 | 2026 $'000 |
|---|---|---|---|---|
| Revenue | 2,693.0 | 2,984.5 | 3,374.4 | 3,849.9 |
| EBITDA | 254.4 | 507.8 | 385.4 | 600.6 |
| Net Profit / (Loss) after tax | (115.4) | 72.3 | 112.8 | 169.8 |
| Basic earnings per share (in cents) | (0.009) | 0.006 | 0.009 | 0.014 |
| Share price at year end (in cents) | 0.30 | 0.40 | 0.40 | 0.40 |

**Performance based remuneration**

At the date of this report, the remuneration of KMP who are non-executive directors includes only a fixed remuneration component.

No STI or LTI programme for KMP's has been implemented pending the return to sustainable profitability of the Company. Any STI or LTI programme when implemented with shareholder approval, may include performance shares, share options or share rights. No performance shares or share rights or share options are currently on issue to non-executive directors. The grant of director performance shares, or share rights or options would be consistent with the Company's long-term incentive remuneration policy, providing Directors with the opportunity to participate in the future growth of the Company through share ownership.

In 2026, no STI's or LTI's have been paid to directors or other KMP's.

**Share Rights**

- Each share right converts into one fully paid ordinary share in the Company on completion of the vesting conditions, or at discretion of the Board;
- No amounts are paid or payable by the recipient on receipt or exercise of a share right;
- Subject to the recipient's continuous employment, share rights vest in three equal tranches at varying intervals after the date of issue;
- A trading restriction applies for a further 12 months after vesting; and
- Share rights expire 7 years after issue unless extended by the Directors.

Number of share rights provided as remuneration in the years ended 30 June 2025 and 30 June 2026:

| | Balance as at 30/6/2025 | Granted as Remuneration | Vesting of Share Rights | Expiring or Lapsing Share Rights | Balance as at 30/6/2026 |
|---|---|---|---|---|---|
| Directors | - | - | - | - | - |
| Executives | - | - | - | - | - |
| | - | - | - | - | - |

Shares and share rights issued and cancelled subsequent to the end of the year: Nil

**Share Options**

- There were no share options on issue at the beginning of the year.
- There were no share options on issue at the end of the year.

Summary of Director, KMP and Other Executives Equity Remuneration instruments on issue at the date of this report:

| | Ordinary Shares | Ordinary Shares / Loan Scheme | Options | Share Rights |
|---|---|---|---|---|
| Directors | - | - | - | - |
| KMPs | - | - | - | - |
| Other Executives | - | - | - | - |

**Remuneration details for the year**

The following table of benefits and payments, details, in respect to the financial year, the components of remuneration of each KMP.

| 2026 | Cash, Salary, & fees $ | STI $ | Non cash $ | Super-annuation $ | Termin-ation $ | Long service leave $ | ESS Shares $ | Total $ |
|---|---|---|---|---|---|---|---|---|
| **Directors** | | | | | | | | |
| B Kellas | 232,500 | - | 44,592 | 27,900 | - | - | 1,547 | 306,539 |
| D Lloyd | 42,692 | - | - | 5,123 | - | - | - | 47,815 |
| P Raper | 25,846 | - | - | 27,914 | - | - | - | 53,760 |
| **Executives** | | | | | | | | |
| P Tosi | 103,625 | - | - | 30,000 | - | - | 368 | 133,993 |
| A Hunt | 85,754 | - | 7,743 | 8,948 | - | - | - | 102,445 |
| | 490,417 | - | 52,335 | 99,885 | - | - | 1,915 | 644,552 |

| 2025 | Cash, Salary, & fees $ | STI $ | Non cash $ | Super-annuation $ | Termin-ation $ | Long service leave $ | ESS Shares $ | Total $ |
|---|---|---|---|---|---|---|---|---|
| **Directors** | | | | | | | | |
| B Kellas | 201,153 | - | 39,115 | 23,133 | - | - | - | 263,401 |
| D Lloyd | 25,000 | - | - | 2,875 | - | - | - | 27,875 |
| P Raper | 22,153 | - | - | 31,367 | - | - | - | 53,520 |
| **Executives** | | | | | | | | |
| A Hunt | 173,644 | - | 9,150 | 9,929 | - | - | - | 192,723 |
| | 421,950 | - | 48,265 | 67,304 | - | - | - | 537,519 |

| | | 2025 Performance based remuneration – Bonus STI % | 2025 Performance based remuneration – Share rights / Options LTI % | 2026 Performance based remuneration – Bonus STI % | 2026 Performance based remuneration – Share rights / Options LTI % |
|---|---|---|---|---|---|
| **Directors** | Brad Kellas | 0.0% | 0.0% | 0.0% | 0.0% |
| | David Lloyd | 0.0% | 0.0% | 0.0% | 0.0% |
| | Patrick Raper | 0.0% | 0.0% | 0.0% | 0.0% |
| **Executives** | Paul Tosi | 0.0% | 0.0% | 0.0% | 0.0% |
| | Andrew Hunt | 0.0% | 0.0% | 0.0% | 0.0% |

### Key Management Personnel

Details of the performance based and equity-based remuneration for KMP are set out below.

### Employment details of KMP

Andrew Hunt

Mr Hunt commenced as the contract CFO & COO on a part time basis on 2 January 2024. His annualised remuneration package based on full-time employment was $200,000 including Superannuation. Hours required to complete the roles varied from month to month.

On 11 December 2024 Mr Hunt was formally appointed as company secretary and also took on the role as CFO and COO as a permanent employee with his remuneration increasing to $200,000 plus superannuation. Since becoming an employee, Mr Hunt has salary packaged part of his remuneration on a novated lease arrangement with a private related company, which relates to all of the non-cash benefits listed above.

Mr Hunt resigned on 17 November 2025 and his remuneration above is for the period to that date. No termination benefit was paid.

Paul Tosi

Mr Tosi was appointed Chief Financial Officer & Company Secretary on 17 November 2025. His annualised remuneration package is $224,000 including superannuation.

### Executive service contracts

It is the Board's policy to establish executive service contracts with all KMP. Executive Service Contracts will not have fixed terms and will have termination notice periods between one month and three months. Commitments of these amounts are disclosed in Note 20 of the financial accounts and total $94,833.

KMPs have no entitlement to termination payments in the event of removal for misconduct.

**This director's report is signed in accordance with a resolution of directors made pursuant to s.298(2) of the Corporations Act 2001. On behalf of the Directors**

**Brad Kellas**
Managing Director & Chief Executive Officer
27 August 2026

**AUDITOR'S INDEPENDENCE DECLARATION**
**UNDER SECTION 307C OF THE CORPORATIONS ACT 2001**
**TO THE DIRECTORS OF DATADOT TECHNOLOGY LIMITED**

I declare that, to the best of my knowledge and belief, in relation to the audit of DataDot Technology Limited for the financial year ended 30 June 2026 there have been:

- No contraventions of the auditor independence requirements as set out in the *Corporations Act 2001* in relation to the audit; and
- No contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of DataDot Technology Limited and the entities it controlled during the period.

AMW Audit

**AMW AUDIT**
Chartered Accountants

**BILLY-JOE THOMAS**
Director

Dated at Perth, Western Australia this 27 August 2026

AMW Audit | 1300 284 330 | info@amwaudit.com.au | Registered Auditor Number 314299
Liability limited by a scheme approved under Professional Standards Legislation.

# Consolidated Statement of Profit or Loss

for the year ended 30 June 2026

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| **Revenue** | | | |
| Sale of goods | | **2,624,900** | 2,716,230 |
| Service and licence fees | | **167,727** | 206,797 |
| Royalties | | **426,650** | 386,357 |
| Commissions | | **630,609** | 65,030 |
| | | **3,849,886** | 3,374,414 |
| Cost of sales | | **1,349,308** | 1,329,775 |
| **Gross Profit** | | **2,500,578** | 2,044,639 |
| Other income | 3 | **105,209** | 138,771 |
| **Expenses** | | | |
| Administrative expenses | 4 | **1,873,251** | 1,577,953 |
| Marketing expenses | | **21,338** | 94,976 |
| Occupancy expenses | | **107,712** | 100,912 |
| Travel expenses | | **2,875** | 24,098 |
| | | **2,005,176** | 1,797,939 |
| **EBITDA** | | **600,611** | 385,471 |
| Depreciation, Amortisation and Impairment | | **260,807** | 251,346 |
| Finance costs | | **12,384** | 22,091 |
| **Profit before income tax expense** | | **327,420** | 112,034 |
| Income tax (benefit)/expense | 5 | **157,670** | (762) |
| **Profit / (Loss) after income tax (benefit)/expense for the year** | | **169,750** | 112,796 |
| **Profit / (Loss) for the year attributable to:** | | | |
| Owners of DataDot Technology Limited | | **169,750** | 112,796 |
| Non controlling interest | | **-** | - |
| | | **169,750** | 112,796 |
| Basic profit / (loss) per share (cents per share) | 8 | **0.014** | 0.009 |
| Diluted profit / (loss) per share (cents per share) | 8 | **0.014** | 0.009 |

*The above consolidated statement of profit or loss should be read in conjunction with the accompanying notes.*

# Consolidated Statement of Comprehensive Income

for the year ended 30 June 2026

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| Profit / (Loss) after income tax expense for the year | | **169,750** | 112,796 |
| **Other comprehensive income** | | | |
| **Items that may be classified subsequently to profit or loss** | | | |
| Exchange difference on translation of foreign operations | | **(46)** | (8,846) |
| **Total comprehensive income for the year, net of tax** | | **169,704** | 103,950 |
| **Total comprehensive profit attributable to Owners of DataDot Technology Limited** | | **169,704** | 103,950 |

*The above consolidated statement of comprehensive income should be read in conjunction with the accompanying notes.*

# Consolidated Statement of Financial Position

for the year ended 30 June 2026

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| **Current Assets** | | | |
| Cash and cash equivalents | 9 | **3,009,207** | 2,602,868 |
| Financial assets | 10 | **500,000** | 500,000 |
| Trade and other receivables | 11 | **620,630** | 767,103 |
| Inventories | 12 | **939,741** | 430,875 |
| Sundry Debtors | | **29,223** | 15,666 |
| Total Current Assets | | **5,098,800** | 4,316,512 |
| **Non-Current Assets** | | | |
| Deferred tax | 5 | **5,207,802** | 5,351,876 |
| Plant and equipment | 13 | **530,776** | 377,320 |
| Investments | | **5,750** | 4,995 |
| Total Non-Current Assets | | **5,744,327** | 5,734,191 |
| **Total Assets** | | **10,843,128** | 10,050,703 |
| **Current Liabilities** | | | |
| Trade and other payables | 14 | **705,776** | 339,894 |
| Employee benefits | 15 | **111,197** | 89,664 |
| Provisions | 16 | **7,105** | 7,105 |
| Other current liabilities | 17 | **247,534** | 171,518 |
| Total Current Liabilities | | **1,071,612** | 608,181 |
| **Non-Current Liabilities** | | | |
| Employee benefits | 15 | **14,610** | 2,424 |
| Other non-current liabilities | 17 | **116,328** | - |
| Total Non-Current Liabilities | | **130,938** | 2,424 |
| **Total Liabilities** | | **1,202,550** | 610,605 |
| **Net Assets** | | **9,640,578** | 9,440,098 |
| **Equity** | | | |
| Issued capital | 18 | **41,446,073** | 41,415,295 |
| Accumulated losses | | **(32,073,417)** | (32,243,166) |
| Reserves | 19 | **267,922** | 267,969 |
| Equity attributed to the owners of DataDot Technology Limited | | **9,640,578** | 9,440,098 |
| Non-controlling interests | | **-** | - |
| **Total Equity** | | **9,640,578** | 9,440,098 |

*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

| | Issued capital $ | Accumulated losses $ | Foreign currency translation reserve $ | Employee equity benefit reserve $ | Other reserve $ | Total equity $ |
|---|---|---|---|---|---|---|
| **Balance at 30 June 2024** | 41,415,295 | (32,355,962) | (13,883) | 290,698 | - | 9,336,148 |
| Profit / (Loss) after income tax expense for the year | - | 112,796 | - | - | - | 112,796 |
| Deferred tax Liablity on Employee Share Reserve | - | - | - | - | - | - |
| Other comprehensive income for the year, net of tax | - | - | (8,846) | - | - | (8,846) |
| **Total comprehensive income for the year** | - | 112,796 | (8,846) | - | - | 103,950 |
| Transactions with owners in their capacity as owners: | | | | | | |
| Share issues | - | - | - | - | - | - |
| Share issue costs | - | - | - | - | - | - |
| Share buy-backs | - | - | - | - | - | - |
| **Balance at 30 June 2025** | 41,415,295 | (32,243,166) | (22,729) | 290,698 | - | 9,440,098 |
| Profit / (Loss) after income tax expense for the year | - | 169,750 | - | - | - | 169,750 |
| Deferred tax Liablity on Employee Share Reserve | - | - | - | - | - | - |
| Other comprehensive income for the year, net of tax | - | - | (46) | - | - | (46) |
| **Total comprehensive income for the year** | - | 169,750 | (46) | - | - | 169,704 |
| Transactions with owners in their capacity as owners: | | | | | | |
| Share issues | 31,272 | - | - | - | - | 31,272 |
| Share issue costs | (494) | (1) | - | - | - | (495) |
| Share buy-backs | - | - | - | - | - | - |
| **Balance at 30 June 2026** | 41,446,073 | (32,073,417) | (22,775) | 290,698 | - | 9,640,578 |

*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 from operating activities** | | | |
| Receipts from customers (inclusive of GST) | | 3,897,141 | 3,319,563 |
| Payments to suppliers and employees (inclusive of GST) | | (3,574,408) | (3,477,862) |
| Interest paid | | (12,384) | (22,091) |
| Income tax paid | | (13,574) | (11,018) |
| Receipt of government grants, JobKeeper & Cashflow Boost | | - | - |
| **Net cash received / (used) in operating activities** | 9 | 296,775 | (191,408) |
| **Cash flows from investing activities** | | | |
| Interest received | | 85,445 | 87,856 |
| Payments for plant and equipment | | (2,785) | (34,523) |
| Proceeds on sale of plant and equipment | | - | - |
| Payments for financial assets | | (755) | 750,000 |
| **Net cash flows used in investing activities** | | 81,905 | 803,333 |
| **Cash flows from financing activities** | | | |
| Proceeds from share issue (net of share issue costs) | | 27,800 | - |
| Payments for Share Buy-back | | - | - |
| Repayment of borrowings | | - | - |
| **Net cash provided by financing activities** | | 27,800 | - |
| **Net increase in cash and cash equivalents** | | 406,480 | 611,925 |
| Cash and cash equivalents at the beginning of the financial year | | 2,602,868 | 1,999,125 |
| Effects of exchange rate changes on cash and cash equivalents | | (141) | (8,182) |
| **Cash and cash equivalents at the end of the financial year** | 9 | 3,009,207 | 2,602,868 |

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

# Notes to the Financial Statements

for the year ended 30 June 2026

## 1 General Information

DataDot Technology Limited is a listed public company limited by shares, incorporated and domiciled in Australia. Its registered office and principal place of business is:

8 Ethel Ave, Brookvale, NSW, 2100, Australia

A description of the nature of DataDot's operations and its principal activities are included in the Directors' report, which is not part of the financial statements.

The financial statements were authorised for issue in accordance with a resolution of Directors on 27 August 2026.

Comparatives are consistent with prior years.

### Basis of preparation

These general purpose financial statements comprise the consolidated financial statements of DataDot Technology Limited and its controlled entities (hereafter referred to as 'DataDot', 'the consolidated entity', 'the Company' and 'the Group') as at and for the period ended 30 June each year. They have been prepared in accordance with Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board ('AASB'), and comply with other requirements of the law and the Corporations Act 2001 as appropriate for for-profit oriented entities.

These financial statements also comply with International Financial Reporting Standards ('IFRS') as issued by the International Accounting Standards Board ('IASB').

Material accounting policies applied are provided within these financial statements, where appropriate.

## 2 Segment Information

### Operating Segments

Segment descriptions

DataDot has identified its operating segments based on the internal reports that are reviewed and used by the executive management team (the chief operating decision makers) in assessing performance and in determining the allocation of resources.

Management has reviewed the segments and determined that the Group is organised into business units based on their products and services, and accordingly has three reportable segments. Discrete financial information about each of these operating businesses is reported to the executive management team on at least a monthly basis.

Products and services by segment

Three reportable segments have been identified as follows:

- DataDotDNA® & Corporate — the manufacture and wholesale supply of DataDotDNA® polymer and metallic microdots to manufacturers (OEMs) for application to their own products, and to authorised distributors and wholesale customers in overseas markets for on-sale under their own brands. Revenues in this segment include royalties and licensing fees associated with these distributorships. This segment also carries the Group's corporate and head office functions, as described below.
- DataTraceID® — a high speed, high security, machine readable system for authenticating materials, products, and assets.
- PropertyVAULT — asset protection, registration and recovery activities, comprising PropertyVAULT Asset Services, being the specialist asset identification, tracing and recovery services provided to insurers and other asset-intensive industries, and PropertyVAULT Products, being the Vault-branded security products, asset marking kits and related online, retail and dealer sales.

Corporate and head office functions

Corporate and head office functions comprise the costs of operating the listed parent entity, including audit fees, non-executive director fees, directors' and officers' insurance, ASX and share registry fees, corporate administration and professional costs, the Group's shared infrastructure, the remuneration of the Group's executive and company secretarial function, and net foreign exchange movements.

These costs are not allocated to the DataTraceID® or PropertyVAULT segments. They are not incurred in the delivery of any single segment's products or services and would not transfer with a segment on its disposal. The Group's corporate and head office functions developed with, and remain integrated into, the DataDot business - sharing common management, premises, systems and support functions - and the chief operating decision makers review them as part of that segment's result. They are accordingly reported within the DataDot & Corporate segment, and are not presented as a separate reportable segment or as a separate unallocated column.

The results reported for the DataTraceID® and PropertyVAULT segments are therefore contribution measures, stated before any allocation of corporate and head office costs, and are not a measure of the stand-alone profitability of those businesses.

Basis of measurement

The accounting policies applied in preparing the segment information are the same as those applied in preparing the consolidated financial statements. Intersegment sales are made on arm's length terms and are eliminated on consolidation. The measures of segment performance reviewed by the chief operating decision makers are segment revenue, gross profit, EBITDA and profit before income tax. Income tax is managed at Group level and is reported within the DataDot & Corporate segment as the segment containing the listed parent entity.

Changes to reportable segments and comparative information

The segment previously reported as 'OEMs and Distributors' was renamed 'DataDotDNA®', and the segment previously reported as 'Direct Business and Consumer Sales' is reported as 'PropertyVAULT', from 1 July 2025, as foreshadowed in the FY2025 Directors' Report.

For the year ended 30 June 2026 the segment reported in the prior year as 'DataDotDNA®' has been renamed 'DataDotDNA® & Corporate' in order to describe more accurately the activities and costs that it contains. The composition of the segment is unchanged - corporate and head office costs were reported within this segment in the prior year on the same basis - and accordingly comparative segment information has not been restated.

Accounting policies and intersegment transactions

The accounting policies used by DataDot in reporting segments internally are the same as those contained in the prior period. Intersegment pricing is determined on an arm's length basis. Intersegment transactions are eliminated on consolidation.

The following tables present the revenue and profit / (loss) after tax information regarding operating segments for years ended 30 June 2026 and 30 June 2025. Intersegment balances are eliminated in a separate column.

**Year ended 30 June 2026**

| Segment performance | DataDotDNA® & Corporate $ | DataTraceID® $ | PropertyVAULT $ | Inter-seg. eliminations $ | Total $ |
|---|---|---|---|---|---|
| Revenue from external customers | 2,852,203 | 301,185 | 696,498 | - | 3,849,886 |
| Intersegment sales | 199,252 | 31 | - | (199,283) | - |
| **Total revenue** | 3,051,455 | 301,216 | 696,498 | (199,283) | 3,849,886 |
| | | | | | |
| Gross profit | 1,561,994 | 274,655 | 663,929 | - | 2,500,578 |
| EBITDA | 203,017 | 237,304 | 160,291 | - | 600,611 |
| Depreciation and amortisation | (253,154) | (1,766) | (5,887) | - | (260,807) |
| Intangibles Impairment | - | - | - | - | - |
| Finance costs | (12,384) | - | - | - | (12,384) |
| **Profit / (Loss) before income tax** | (62,521) | 235,538 | 154,404 | - | 327,420 |
| Income tax expense / (benefit) | 157,670 | - | - | - | 157,670 |
| **Profit / (Loss) after income tax** | (220,191) | 235,538 | 154,404 | - | 169,750 |

# Notes to the Financial Statements

for the year ended 30 June 2026

**Year ended 30 June 2025**

| Segment performance | DataDotDNA® & Corporate $ | DataTraceID® $ | PropertyVAULT $ | Inter-seg. eliminations $ | Total $ |
|---|---|---|---|---|---|
| Revenue from external customers | 2,926,040 | 325,351 | 123,023 | - | 3,374,414 |
| Intersegment sales | 58,867 | - | - | (58,867) | - |
| **Total revenue** | 2,984,907 | 325,351 | 123,023 | (58,867) | 3,374,414 |
| | | | | | |
| Gross profit | 1,677,870 | 276,212 | 90,557 | - | 2,044,639 |
| EBITDA | 369,781 | 251,983 | (236,293) | - | 385,471 |
| Depreciation and amortisation | (249,180) | (1,821) | (345) | - | (251,346) |
| Intangibles Impairment | - | - | - | - | - |
| Finance costs | (22,091) | - | - | - | (22,091) |
| **Profit / (Loss) before income tax** | 98,510 | 250,162 | (236,638) | - | 112,034 |
| Income tax expense / (benefit) | (762) | - | - | - | (762) |
| **Profit / (Loss) after income tax** | 99,272 | 250,162 | (236,638) | - | 112,796 |

### Geographic segments

DataDot operates facilities in two geographical regions of Australasia and the United Kingdom. Each manufacturing facility distributes the DataDot asset identification system. The tables below show revenues earned in each geographic region.

### Major customers

DataDot has a number of customers to which it provides both products and services. In Australasia, one customer accounts for 15% of total revenue (2025 : 12%). In Europe one customer accounts for 54% of total revenue (2025 : 44%) while a second customer accounts for 27% of total revenue (2025: 21%). In the Americas one customer accounts for 9% of total revenue (2025 : 14%). In DataTraceID one customer accounts for 56% total revenue (2025 : 46%).

### Disaggregation of revenue

The Group has disaggregated revenue into various categories in the following table which is intended to:

- depict how the nature, amount, timing and uncertainty of revenue and cash flows are affected by economic date; and
- enable users to understand the relationship with revenue segment information provided in Note 2

**Consolidated – 2026**

| | DataDotDNA $ | DataTraceID $ | PropertyVAULT $ | Total $ |
|---|---|---|---|---|
| **Geographical regions** | | | | |
| Australia | 246,559 | 36,228 | 696,498 | 979,286 |
| Europe | 1,599,936 | 171,747 | - | 1,771,683 |
| Asia | 90,854 | 92,751 | - | 183,606 |
| Rest of the World | 914,854 | 458 | - | 915,312 |
| | 2,852,203 | 301,185 | 696,498 | 3,849,886 |
| | | | | |
| **Timing of revenue recognition** | | | | |
| Point in time | 2,852,203 | 301,185 | 696,498 | 3,849,886 |
| Over time | - | - | - | - |
| | 2,852,203 | 301,185 | 696,498 | 3,849,886 |

**Consolidated – 2025**

| | DataDotDNA $ | DataTraceID $ | PropertyVAULT $ | Total $ |
|---|---|---|---|---|
| **Geographical regions** | | | | |
| Australia | 361,639 | 5,030 | 123,023 | 489,692 |
| Europe | 1,285,826 | 244,185 | - | 1,530,011 |
| Asia | 142,907 | 56,808 | - | 199,715 |
| Rest of the World | 1,135,668 | 19,328 | - | 1,154,996 |
| | 2,926,040 | 325,351 | 123,023 | 3,374,414 |
| **Timing of revenue recognition** | | | | |
| Point in time | 2,926,040 | 325,351 | 123,023 | 3,374,414 |
| Over time | - | - | - | - |
| | 2,926,040 | 325,351 | 123,023 | 3,374,414 |

## 3 Other Income

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Interest revenue | | **85,445** | 87,856 |
| Sundry income | | **19,764** | 50,915 |
| | | **105,209** | 138,771 |

## 4 Expenses

The consolidated statement of profit and loss includes the following specific expenses:

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| **Cost of sales** | | | |
| Inventory | | **526,627** | 522,587 |
| Stock obsolescence | | **(6,147)** | 7,928 |
| **Administration expenses** | | | |
| Net loss / (gain) on foreign currency | | **100,031** | (59,333) |
| Employee benefits expenses | | **820,291** | 653,365 |
| Employee share based payment expenses | | **-** | - |
| Superannuation expenses | | **96,000** | 63,601 |
| Research & development expenses | | **-** | - |
| Bad debt expense | | **(490)** | (570) |
| Administrative expenses | | **857,419** | 920,890 |
| | | **1,873,251** | 1,577,953 |
| **Occupancy expenses** | | | |
| Minimum lease payments | | **-** | - |

# Notes to the Financial Statements

for the year ended 30 June 2026

## 5 Income Tax

### (a) Major components of tax expenses

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Current income tax expense | | - | - |
| Deferred Income Tax | | 144,074 | (11,753) |
| Withholding tax | | 13,596 | 10,991 |
| **Income tax expense** | | 157,670 | (762) |

### (b) The prima facie tax on loss before income tax is reconciled to the income tax expense as follows :

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Profit / (Loss) before income tax expense | | 327,420 | 112,034 |
| Net profit / (loss) before income tax expense at the statutory income tax rate of 25% (2025: 25%) | | 81,855 | 28,009 |
| Income not subject to tax | | 82 | (329) |
| Research and development expenditure added back | | - | - |
| Expenditure not allowable | | 9,964 | 1,204 |
| Other timing differences | | 16,907 | (32,234) |
| Tax losses deducted - Australian Group | | (76,959) | (10,514) |
| Foreign tax rate adjustment | | (4,367) | 3,821 |
| Tax losses and tax offsets not recognised as deferred tax assets | | (27,482) | 10,044 |
| Deferred Income Tax | | 144,074 | (11,754) |
| Withholding tax | | 13,596 | 10,991 |
| **Aggregate income tax expense** | | 157,670 | (762) |

### (c) Recognised deferred tax assets and liabilities

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Opening balance | | 5,351,876 | 5,340,123 |
| Tax losses used by Australian Group | | (76,959) | (10,514) |
| Under-provision of Tax Losses used by Australian Group | | (45,325) | 46,026 |
| Temporary difference brought into account (Australian Group) | | 32,041 | (44,707) |
| Deferred tax liability charged to income | | (53,831) | 20,948 |
| Deferred tax liability charged to equity | | - | - |
| **Closing balance** | | 5,207,802 | 5,351,876 |

## 5 Income Tax (continued)

### Deferred tax assets and liabilities

Deferred income tax at 30 June relates to the following :

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| **Deferred tax liabilities** | | | |
| Deposits & Unearned Income | | (9,738) | (13,985) |
| Plant and equipment | | (101,997) | (43,919) |

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Employee Share Reserve | | **(96,900)** | (96,900) |
| **Gross deferred tax liabilities** | | **(208,635)** | (154,804) |
| | | | |
| **Deferred tax assets** | | | |
| Carried Forward Losses | | **5,251,149** | 5,373,432 |
| Tax losses used by Australian Group | | **-** | - |
| Provisions | | **33,228** | 24,798 |
| Accruals | | **25,227** | 30,779 |
| Leases | | **60,349** | 16,819 |
| Doubtful debts and obsolescence | | **42,892** | 40,937 |
| Other timing differences | | **3,592** | 19,915 |
| **Gross deferred tax assets** | | **5,416,437** | 5,506,680 |
| | | | |
| Net deferred tax assets brought to account | | **(5,207,802)** | (5,351,876) |
| Net deferred tax assets not brought to account | | **-** | - |

## Accounting treatment

The potential deferred tax assets arising from unused tax losses and temporary differences have only been recognised where it is probable that the future taxable profit will be available against which tax losses can be utilised. Deferred tax assets currently recognised relates to DataDot Technology Limited, DataDot Technology (Australia) Limited and DataTraceID Pty Limited where future taxable profit is expected. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and losses can be utilised.

Current and deferred tax is recognised as income or an expense and included in profit or loss for the period except where the tax arises from a transaction which is recognised in other comprehensive income or equity, in which case the tax is recognised in other comprehensive income or equity respectively.

There is no deferred tax liabilities in other tax jurisdictions.

## Tax consolidation

DataDot Technology Limited and its wholly owned Australian controlled entities implemented the tax consolidated legislation as of 1 July 2003.

The head entity, DataDot Technology Limited and the controlled entities in the tax consolidated group continue to account for their own current and deferred tax amounts. As DataDot is in a cumulative tax loss position, DataDot has not applied the group allocation approach in determining the appropriate amount of current taxes and deferred taxes to allocate to members of the tax consolidated group.

In addition to its own current and deferred tax amounts, DataDot Technology Limited also recognises the current tax liabilities (or assets) and the deferred tax assets arising from unused tax losses and unused tax credits assumed from controlled entities in the tax consolidated group when it is probable that future taxable profit will allow the deferred tax asset to be recovered.

DataDot Technology Limited has not entered into any tax funding agreements with the tax consolidated entities.

## 6 Auditors' Remuneration

The auditor of DataDot Technology Limited is AMW (Audit) Pty Limited (2025: AMW (Audit) Pty Limited)

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| **Amounts paid or payable for audit services by AMW (Audit) Pty Limited (2025: AMW (Audit) Pty Limited):** | | | |
| An audit or review of the financial statements | | **75,000** | 75,000 |
| | | **75,000** | 75,000 |

## 7 Dividends

No dividends declared or paid during the year. No franking credits are available.

## 8 Earnings Per Share

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Basic earnings / (loss) per share (cents per share) | | **0.014** | 0.009 |
| Diluted earnings / (loss) per share (cents per share) | | **0.014** | 0.009 |
| Net profit / (loss) after income tax expense used in calculating profit / (loss) per share | | **169,750** | 112,796 |

| **Weighted average number of shares :** | No | No |
|---|---|---|
| Weighted average number of shares used in calculating basic and diluted earnings per share | **1,213,133,122** | 1,210,952,783 |
| Adjustments for calculation of diluted earnings per share | **-** | - |
| Adjusted weighted average number of shares | **1,213,133,122** | 1,210,952,783 |

Shares and share rights issued subsequent to end of the year : 842,104 ordinary shares issued under the Employee Share Scheme on 1 and 15 July 2026.

### Diluted earnings per share

Share rights and options issued to shareholders and related parties are considered to be potential ordinary shares and have been considered in determination of diluted earnings per share. The calculation of diluted earnings per share assumes conversion, exercise or other issue of potential ordinary shares that would have a dilutive effect on earnings per share.

## 9 Cash and Cash Equivalents

### Reconciliation of cash

Cash at the end of the financial year shown in the consolidated statement of cash flows is reconciled as follows :

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Cash at bank and on hand | | **3,009,207** | 2,602,868 |
| | | **3,009,207** | 2,602,868 |

## Cash Flow Information

Reconciliation of profit after tax to net cash from operations :

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Profit / (Loss) after income tax expense for the year | | 169,750 | 112,796 |
| **Add/(less) items classified as investing/financing activities:** | | | |
| Interest received | | (85,445) | (87,856) |
| Increase / Decrease in Shares Issued | | 3,472 | - |
| **Add/(less) non-cash items:** | | | |
| Depreciation, amortisation and impairment | | 260,807 | 251,346 |
| Gain on disposal of plant and equipment | | - | - |
| Revaluation of investment | | - | (2,047) |
| Non-cash recognition of right-of-use asset and lease liability | | (411,478) | - |
| **Changes in assets and liabilities :** | | | |
| (Increase)/ Decrease in trade and other receivables | | 133,046 | (61,567) |
| (Increase) / Decrease in deferred tax | | 144,074 | (11,753) |
| (Increase) / Decrease in inventories | | (508,866) | 47,794 |
| (Increase) / Decrease in grant receivable | | - | - |
| Increase / (Decrease) in trade and other payables | | 353,813 | (310,410) |
| Increase / (Decrease) in current tax liabilities | | - | (25) |
| Increase / (Decrease) in other liabilities | | 238,074 | (75,091) |
| Increase / (Decrease) in employee benefits | | 23 | (54,596) |
| Share issue costs recognised directly in equity | | (494) | |
| **Net cash earned / (used) in operating activities** | | 296,775 | (191,409) |

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments with original maturities of three months or less which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

## 10 Financial Assets

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Term Deposits | | 500,000 | 500,000 |

## 11 Trade and Other Receivables

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Trade receivables | | 598,885 | 855,891 |
| Provision for impairment | | (6,203) | (205,174) |
| | | 592,682 | 650,717 |
| Prepayments | | 27,948 | 116,386 |
| Other receivables | | - | - |
| | | 620,630 | 767,103 |

## Impairment of receivables

The Group applies the simplified approach to providing for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision for all trade receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due. The loss allowance provision as at 30 June 2026 is determined as follows, the expected credit losses incorporate forward looking information.

| 30 June 2026 | Current | < 30 days overdue | < 60 days overdue | < 90 days overdue | > 90 days overdue | Total |
|---|---|---|---|---|---|---|
| Expected loss rate (%) | 0.0% | 0.9% | 0.0% | 0.0% | 94.2% | 1.0% |
| Gross carrying amount ($) | 349,510 | 221,890 | 22,537 | 507 | 4,442 | 598,885 |
| ECL provision | - | 2,020 | - | - | 4,183 | 6,203 |

| 30 June 2025 | Current | < 30 days overdue | < 60 days overdue | < 90 days overdue | > 90 days overdue | Total |
|---|---|---|---|---|---|---|
| Expected loss rate (%) | 0.0% | 0.0% | 0.0% | 0.0% | 99.1% | 24.0% |
| Gross carrying amount ($) | 397,278 | 140,171 | 50,380 | 61,005 | 207,057 | 855,891 |
| ECL provision | - | - | - | - | 205,174 | 205,174 |

Reconciliation of changes in the provision for impairment of receivables is as follows:

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Balance at beginning of the year (calculated in accordance with AASB 139) | | **205,174** | 187,653 |
| Amount restated through opening retained earnings on adoption of AASB 9 | | **-** | - |
| Opening impairment allowance calculated under AASB 9 | | **205,174** | 187,653 |
| Additional impairment loss recognised | | **-** | - |
| Amounts written off as uncollectible | | **(198,480)** | - |
| Movement through provision | | **(490)** | 17,521 |
| **Balance at end of the year** | | **6,203** | 205,174 |

During the year a long-outstanding receivable of $198,480, which had been fully provided for in prior periods, was written off against the provision for impairment in accordance with the Group's write-off policy. The write-off had no effect on the current year result. The reduction in the expected loss rate on receivables more than 90 days overdue reflects the removal of that single fully-provided balance rather than any change in the Group's estimation techniques or assumptions.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime expected credit loss (ECL). The ECL on trade receivables are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtors, general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of conditions at the reporting date.

There has been no change in the estimation techniques or significant assumptions made during the current reporting period.

The Group writes off a trade receivable when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the debtor has been placed under liquidation or has entered into bankruptcy proceedings or when the trade receivables are over 2 years past due, whichever occurs first.

## 12 Inventories

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Raw materials | | **749,030** | 204,817 |
| Finished goods | | **186,929** | 226,058 |
| Goods in transit | | **3,781** | - |
| **Inventory** | | **939,741** | 430,875 |

### Accounting treatment

Inventories including raw materials and finished goods are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows :

- Raw materials – purchase cost on either the weighted average cost or on first-in, first-out basis; and
- Finished goods – cost of direct materials and labour and a proportion of variable and fixed manufacturing overheads based on normal operating capacity. Costs are assigned on the basis of weighted average costs.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Inventory is written down through an obsolescence provision if necessary.

## 13 Plant and Equipment

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Plant and equipment - at cost | | **2,111,814** | 2,128,678 |
| Accumulated depreciation | | **(1,913,066)** | (1,875,343) |
| Total owned plant and equipment | | **198,748** | 253,335 |
| | | | |
| Plant and equipment under lease | | **173,729** | 173,729 |
| Accumulated depreciation | | **(173,260)** | (173,122) |
| Total plant and equipment under lease | | **470** | 607 |
| | | | |
| Leasehold improvements - at cost | | **576,791** | 616,324 |
| Accumulated depreciation | | **(245,233)** | (492,946) |
| Total leasehold improvements | | **331,558** | 123,378 |
| | | **530,776** | 377,320 |

### Movements in carrying amounts

| | Owned Plant and Equipment $ | Plant and Equipment under lease $ | Leasehold Improvements $ | Totals $ |
|---|---|---|---|---|
| Balance at 30 June 2024 | 273,875 | 3,364 | 317,473 | 594,712 |
| Additions | 32,963 | - | 1,560 | 34,523 |
| Disposals | - | - | - | - |
| Depreciation expense for the year | (54,617) | (2,698) | (194,031) | (251,346) |
| Exchange adjustments | 1,114 | (59) | (1,624) | (569) |
| Balance at 30 June 2025 | 253,335 | 607 | 123,378 | 377,320 |
| Additions | 2,785 | - | - | 2,785 |
| Recognition of right-of-use assets | - | - | 411,478 | 411,478 |
| Disposals, write-offs and derecognition | (5,030) | - | (2,831) | (7,861) |
| Depreciation and amortisation expense for the year | (58,699) | - | (202,108) | (260,807) |
| Exchange adjustments | 6,357 | (137) | 1,641 | 7,861 |
| Balance at 30 June 2026 | 198,748 | 470 | 331,558 | 530,776 |

### Accounting treatment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

**Depreciation**

Depreciation is calculated over the useful life of the asset using a combination of straight-line basis and diminishing value method. The estimated useful lives of office equipment is over 4 years, plant and equipment over 10 years and leasehold improvements over 10 years.

The assets' residual values, useful lives and amortisation methods are reviewed, and adjusted if appropriate, at each financial year end.

**Derecognition**

An item of plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognised.

## 14 Trade and Other Payables

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| Trade payables | | **529,258** | 122,362 |
| Sundry creditors and accruals | | **176,518** | 217,532 |
| Other taxes payable | | **-** | - |
| | | **705,776** | 339,894 |

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

### Accounting treatment

The Group measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Group comprise trade payables.

**Goods and services tax (GST)**

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Cash flows in the Statement of financial position are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

## 15 Employee Benefits

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| **Current** | | | |
| Employee benefits | | **111,197** | 89,664 |
| | | | |
| **Non Current** | | | |

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Employee benefits | | **14,610** | 2,424 |

## Employee benefits

Aggregate employee benefits provision :-

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Balance at beginning of the year | | **92,088** | 146,684 |
| Additional provisions | | **59,804** | 36,451 |
| Amount used/paid out | | **(26,086)** | (91,047) |
| **Balance at end of the year** | | **125,807** | 92,088 |

## Accounting treatment

**Short-term and other long-term employee benefits**

A liability is recognised for benefits accruing to employees in respect of wages and salaries and annual leave in the period in which the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Liabilities recognised in respect of short term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

The current provision for all employee benefits includes all unconditional entitlements where employees have completed the required period of service. The amount is presented as current since the consolidated entity does not have unconditional right to defer settlement. However based on past experience, the consolidated entity does not expect all employees to take the full amount of accrued annual and long service leave within the next twelve months.

(i) Wages, salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits and annual leave expected to be settled within 12 months of the reporting date are recognised in provisions in respect of employees' service up to the reporting date. They are measured at the amounts expected to be paid when the liabilities are settled.

(ii) Long service leave

The liability for long service leave is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the reporting date on high quality Australian corporate bonds with terms to maturity and currencies that match, as closely as possible, the estimated future cash outflows.

# 16 Provisions

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| **Current** | | | |
| Other provisions | | **7,105** | 7,105 |
| | | **7,105** | 7,105 |

## Other provisions

A provision of $7,105 (2025 : $7,105) estimating potential amounts payable under an agreement with an Australian motor vehicle distributor where DataDot has agreed to remit the theft excess (to a maximum of $800) payable by

automobile owners in the event that vehicles are stolen and remain unrecovered (subject to conditions) is included in Other Provisions.

### Accounting treatment

Provisions are recognised when DataDot has a present obligation (legal or constructive) when, as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

## 17 Other Liabilities

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| **Current** | | | |
| Deferred income | | **31,027** | 40,602 |
| Revenue received in advance | | **7,924** | 15,337 |
| Other Current Liabilities | | **208,583** | 115,579 |
| | | **247,534** | 171,518 |
| **Non-Current** | | | |
| Other liabilities | | **-** | - |
| Property and Equipment Leases | | **116,328** | - |
| | | **116,328** | - |

## 18 Issued capital

| | 2026<br>No | 2026<br>$ | 2025<br>No | 2025<br>$ |
|---|---|---|---|---|
| Issued capital at beginning of financial period | 1,210,952,783 | 41,415,295 | 1,210,952,783 | 41,415,295 |
| Less Shares Cancelled during the year: | | | | |
| Unmarketable Parcel Share Buy-back | - | - | - | - |
| Shares issued or under issue during the year : | | | | |
| Share placement | - | - | - | - |
| Shares under the Rights Issue | - | - | - | - |
| Share issue costs | - | (494) | - | - |
| Shares issued under the employee share scheme | 7,659,150 | 31,272 | - | - |
| Issued capital at the end of the financial period | 1,218,611,933 | 41,446,073 | 1,210,952,783 | 41,415,295 |

There is no current on-market share buy-back.

### Ordinary shares

Ordinary shares entitle the holder to participate in dividends and the proceeds on the winding up of the company in proportion to the number of and amounts paid on the shares held. The fully paid ordinary shares have no par value and the company does not have a limited amount of authorised capital. On a show of hands every member present at a meeting in person or by proxy shall have one vote and upon a poll each share shall have one vote.

### Capital Management

When managing capital, management's objective is to ensure the entity continues as a going concern as well as to maintain optimal returns to shareholders and benefits for other stakeholders. Management also aims to maintain a capital structure that ensures the lowest cost of capital available to the entity. The capital risk management policy remains unchanged from 30 June 2025 Annual Report.

### Issued capital

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.

## 19 Reserves

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| Foreign currency translation reserve | | **(22,775)** | (22,729) |

The foreign currency translation reserve is used to record exchange differences arising from the translation of the financial statements of foreign subsidiaries.

### Employee equity benefits reserve

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| Balance at beginning of financial year | | **290,698** | 290,698 |
| Movement in share-based payments | | **-** | - |
| Deferred Tax Liability on Employee Share Reserve | | **-** | - |
| **Employee equity benefits reserve** | | **290,698** | 290,698 |

The employee equity benefits reserve is used to record the value of share based payments provided to employees, including KMP, as part of their remuneration. Refer to Note 23.

### Other Reserves

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| Balance at beginning of financial year | | **-** | - |
| Rounding | | **(1)** | - |
| Transfer to Accumulated Losses | | **-** | - |
| | | **(1)** | - |

This reserve is used to record the differences which may arise as a result of transactions with non-controlling interests that do not result in a loss of control. This reserve has been reallocated to accumulated losses in a reserve simplification process during the year.

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| **Total Reserves** | | **267,922** | 267,969 |

## 20 Commitments

### Operating lease commitments

Committed at the reporting date and recognised as liabilities, payable:

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| Within one year | | **208,837** | 115,855 |

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| One to five years | | **116,328** | - |
| | | **325,165** | 115,855 |

Refer to note 26 for information on leases for 2026.

### Remuneration commitments

Commitments for the payment of salaries and other remuneration under long term employment contracts in existence at the reporting date but not recognised as liabilities.

Minimum remuneration payments payable:

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Within one year | | **94,833** | 57,500 |

## 21 Contingent Liabilities

### Guarantees

DataDot has issued bank guarantees of $48,762 (2025: $35,057). No liability was recognised by DataDot in relation to the bank guarantee as the fair value of the guarantee is immaterial.

### Insurance company initiative

Under a sales agreement with an insurance company, DataDot has agreed to remit the insurance policy excess on behalf of insurance policy holders who have applied dots to their vehicles and whose vehicles have been stolen. A provision has been made (refer Note 16 Provisions). The estimate is based on the probability of claims being made. Should these estimates prove incorrect then an adjustment may have to be made to either increase or decrease the amount due and payable.

### Theft deterrent system rebate contingencies

Under an agreement with an Australian motor vehicle distributor, DataDot has agreed to remit the theft excess (to a maximum of $800) payable by automobile owners in the event that vehicles are stolen and remain unrecovered (subject to certain conditions). A provision has been made (refer Note 16 Provisions). The estimate is based on the probability of vehicles being stolen and unrecovered and claims being made. Should these estimates prove incorrect then an adjustment may have to be made to either increase or decrease the amount due and payable.

### Tax related contingencies - transfer pricing

DataDot has offshore operations in the United Kingdom and has closed its operations in United States but retains the business which it services out of Australia. There are intra Group transactions, which include DataDot and its subsidiaries. These transactions are on an arm's length basis and are conducted at normal market prices and on normal commercial terms.

## 22 Subsidiaries and Associated Entities

| | Principal place of business / Country of Incorporation | Ownership interest % 2026 | Ownership interest % 2025 |
|---|---|---|---|
| Ultimate parent entity | | | |
| DataDot Technology Limited | Australia | | |
| Wholly-owned subsidiaries | | | |
| DataDot Technology (Australia) Pty Limited | Australia | 100 | 100 |
| DataDot Technology USA Inc. | USA | 100 | 100 |
| DataTraceID (USA) Inc | USA | 100 | 100 |
| DataDot Technology (UK) Limited | UK | 100 | 100 |

| | Principal place of business / Country of Incorporation | Ownership interest % 2026 | Ownership interest % 2025 |
|---|---|---|---|
| DataTraceID Europe Limited | UK | 100 | 100 |
| DataTraceID Pty Limited | Australia | 100 | 100 |

## 23 Key Management Personnel Disclosures

### Compensation

The aggregate compensation made to directors and other members of key management personnel of the consolidated entity is set out below:

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| **Remuneration of key management personnel :** | | | |
| Short term employee benefits | | **542,752** | 470,215 |
| Post employment benefits | | **99,885** | 67,304 |
| Share-based payments | | **1,915** | - |
| | | **644,552** | 537,519 |

## 24 Related Party Transactions

### Parent entity

DataDot Technology Limited is the parent entity.

### Subsidiaries

Interests in subsidiaries are set out in Note 22.

### Associated entities

Nil

### Key management personnel

Disclosures relating to remuneration for key management personnel are set out in Note 23 and the remuneration report in the directors' report.

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| **Other transactions during the year are:** | | | |
| Reimbursement of expenses incurred in the normal course of business | | **91,211** | 85,491 |
| Payment by the Group of Vault Licence Fees | | **-** | - |
| Amounts owing from / (to) Directors and Director Related entities at balance date: (since received) | | **-** | - |
| Amounts owing to Property Vault International Pty Ltd (since paid) | | **-** | - |

The Company holds an exclusive licence from Property Vault International Pty Ltd (PropertyVAULT) covering the PropertyVAULT website, VAULT-branded locks, asset-marking products and the digital infrastructure supporting PropertyVAULT Asset Services. PropertyVAULT was founded and is controlled by Mr Brad Kellas, the Company's Managing Director. Under this arrangement, the Company also earns commissions from insurance services.

The licence commenced on 1 July 2019 for an initial term of 10 years and includes an option to extend the licence for a further 10 years. As disclosed in the Rescue Plan referred to in the Notice of General Meeting 13 May 2019 Shareholders' Meeting the licence fee payable by the Company to PropertyVAULT comprises:

- 50% of the gross profit derived from PropertyVAULT product sales and insurance commissions; and
- 90% of the net margin derived from insurance recovery services.

Under the licence agreement as currently in effect, the licence fee that would otherwise be payable is waived for so long as Mr Kellas remains Managing Director of the Company. Accordingly, no licence fee expense was recognised and no licence fees were paid during the reporting period, and no licence fee liability is outstanding at the reporting date.

## 25 Financial Risk Management

DataDot's principal financial instruments comprise finance leases and cash and short-term deposits. The main purpose of these financial instruments is to raise finance for DataDot's operations. DataDot has various other financial assets and liabilities such as trade receivables and trade payables, which arise directly from its operations. It is, and has been throughout the period under review, DataDot's policy that no trading in financial instruments shall be undertaken. The main risks arising from DataDot's financial instruments are cash flow interest rate risk, liquidity risk, foreign currency risk and credit risk. The Board reviews and agrees policies for managing each of these risks and they are summarised below.

### Risk Exposures and Responses

The main risks DataDot is exposed to through its financial instruments are credit risk, liquidity risk and market risk consisting of interest rate risk and foreign currency risk.

### Interest Rate Risk

The group is not subject to any interest rate risk. Convertible notes previously issued at a fixed interest rate have been redeemed.

### Foreign exchange risk

As a result of significant investment in wholly-owned controlled entities in the United States and the United Kingdom, DataDot's statement of financial position can be affected significantly by movements in the exchange rates. DataDot does not seek to hedge this exposure.

DataDot also has transactional currency exposures. Such exposure arises from sales or purchases by an operating unit in currencies other than the unit's functional currency. As each of the individual entities within the Group primarily transact in their own respective currency, foreign currency risk is deemed to be minimal.

DataDot does require its operating units to use forward currency contracts to eliminate the currency exposures on any individual transactions in excess of $100,000 for which payment is anticipated more than one month after DataDot has entered into a firm commitment for a sale or purchase. There has been no such transaction during the year. It is DataDot's policy not to enter into forward contracts until a firm commitment is in place and to negotiate the terms of the hedge derivatives to exactly match the terms of the hedged item to maximise hedge effectiveness.

The effect of volatility of foreign exchange rates within expected reasonable possible movements would not be material.

### Price risk

DataDot's exposure to commodity price risk is minimal.

## 25 Financial Risk Management (continued)

### Credit risk

DataDot trades only with recognised, creditworthy third parties, and as such collateral is not requested nor is it DataDot's policy to securitise its trade and other receivables.

It is DataDot's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis with the result that DataDot's exposure to bad debts is not significant. There has been no change to credit risk since initial recognition.

### Liquidity risk

Liquidity risk arises from the financial liabilities of DataDot and DataDot's subsequent ability to meet their obligations to repay their financial liabilities as and when they fall due.

DataDot's objective is to maintain a balance between continuity of funding and flexibility through the use of loans, convertible notes, finance leases and hire purchase contracts. DataDot manages liquidity risk by monitoring cash flow and maturity profiles of financial assets and liabilities.

### Maturity analysis of financial assets and liabilities based on management's expectations

The risk implied from the values shown in the tables below, reflects a balanced view of cash inflows and outflows. Leasing obligations, trade payables and other financial liabilities mainly originate from the financing of assets used in our ongoing operations such as plant and equipment and investments in working capital (e.g. inventories and trade receivables). These assets are considered in DataDot's overall liquidity risk.

| Consolidated entity 30 June 2026 | Within 1 Year<br>$ |
|---|---|
| Financial Assets | |
| Cash and cash equivalents | 3,009,207 |
| Trade and other receivables | 592,682 |
| Grant and term deposit interest receivables | 29,223 |
| | 3,631,112 |
| Financial Liabilities | |
| Trade and other payables | 705,776 |
| Net maturity | 2,925,336 |

| Consolidated entity 30 June 2025 | Within 1 Year<br>$ |
|---|---|
| Financial Assets | |
| Cash and cash equivalents | 2,602,868 |
| Trade and other receivables | 650,717 |
| Grant and term deposit interest receivables | 15,666 |
| | 3,269,252 |
| Financial Liabilities | |
| Trade and other payables | 339,894 |
| Net maturity | 2,929,358 |

## 25 Financial Risk Management (continued)

### Remaining contractual maturities

The tables detail the Group's remaining contractual maturity for its financial instrument liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the financial liabilities are required to be paid. The tables include both interest and principal cash flows disclosed as remaining contractual maturities and therefore these totals may differ from their carrying amount in the statement of financial position.

| Consolidated - 2026 | Weighted average interest rate<br>% | 1 year or less<br>$ | Between 1 and 2 years<br>$ | Remaining contractual maturities<br>$ |
|---|---|---|---|---|
| Non-derivatives | | | | |
| Non-interest bearing | | | | |
| Trade and other payables | - | 705,776 | - | 705,776 |

| Consolidated - 2026 | Weighted average interest rate % | 1 year or less $ | Between 1 and 2 years $ | Remaining contractual maturities $ |
|---|---|---|---|---|
| Interest-bearing - fixed rate | | | | |
| Convertible notes payable | - | - | - | - |
| Total non-derivatives | - | 705,776 | - | 705,776 |

| Consolidated - 2025 | Weighted average interest rate % | 1 year or less $ | Between 1 and 2 years $ | Remaining contractual maturities $ |
|---|---|---|---|---|
| Non-derivatives | | | | |
| Non-interest bearing | | | | |
| Trade and other payables | - | 339,894 | - | 339,894 |
| Interest-bearing - fixed rate | | | | |
| Convertible notes payable | - | - | - | - |
| Total non-derivatives | - | 339,894 | - | 339,894 |

### Fair value of financial instruments

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair values.

## 26 Leases

### Company as a lessee

The Group have leases over a range of assets including land and buildings and equipment.

Information relating to the leases in place and associated balances and transactions are provided below.

### Terms and conditions of leases

The initial term of the building lease for the corporate office, factory and warehouse in Brookvale expired in December 2025. A new two year lease over the same premises commenced on 8 December 2025 and expires on 7 December 2027, with an option to extend for a further two years to 6 December 2029 at the discretion of the Group. The rentals are subject to a fixed increase of 3% in the second year of the initial term.

The term on the UK office, factory and warehouse lease commenced in June 2023 and expires in June 2028. The lease contained an option to break at the end of three years in June 2026. The Group did not exercise the break option and the lease continues to its full term.

The rentals are fixed and there is no option in the lease to extend beyond June 2028.

### Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

| 2026 | < 1 year $ | 1 - 5 years $ | > 5 years $ | Total undiscounted lease liabilities $ | Lease liabilities included in the Statement Of Financial Position $ |
|---|---|---|---|---|---|
| Lease liabilities | 223,646 | 109,346 | - | 332,992 | 325,165 |

### Extension options

A number of the building leases contain extension options which allow the Group to extend the lease term by up to twice the original non-cancellable period of the lease.

The Group includes options in the leases to provide flexibility and certainty to the Group operations and reduce costs of moving premises and the extension options are at the Group's discretion.

At commencement date and each subsequent reporting date, the Group assesses whether it is reasonably certain that the extension options will be exercised.

## 26 Leases (continued)

### Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to leases where the Group is a lessee are shown below:

| | Notes | 2026<br>$ |
|---|---|---|
| Interest expense on lease liabilities | | 12,384 |
| Expenses relating to leases of low-value assets | | - |
| Amortisation of right-of-use assets | | 202,108 |
| | | 214,492 |

### Statement of Cash Flows

| | Notes | 2026<br>$ |
|---|---|---|
| Total cash outflow for leases | | 214,553 |

### Accounting treatment

**For current year**

At inception of a contract, the Group assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Group has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Group has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

**Lessee Accounting**

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

At the lease commencement, the Group recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Group believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Group's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Group's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

**Exceptions to lease accounting**

The Group elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Group recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

## 27 Parent Entity Information

The following information has been extracted from the books and records of the parent, DataDot Technology Limited and has been prepared in accordance with Accounting Standards.

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| **Statement of financial position** | | | |
| Current assets | | **3,309,471** | 2,964,261 |
| Non-current assets | | **4,484,293** | 4,877,124 |
| **Total assets** | | **7,793,764** | 7,841,385 |
| | | | |
| Current liabilities | | **713,356** | 552,410 |
| Non-current liabilities | | **2,701,428** | 3,800,598 |
| **Total liabilities** | | **3,414,784** | 4,353,008 |
| | | | |
| **Equity** | | | |
| Issued capital | | **41,446,073** | 41,415,295 |
| Accumulated losses | | **(37,208,993)** | (38,068,819) |
| Reserves | | **141,901** | 141,901 |
| **Total equity** | | **4,378,981** | 3,488,377 |
| | | | |
| **Statement of profit or loss and other comprehensive income** | | | |
| Profit / (Loss) after income tax | | **859,826** | (633,151) |
| Total comprehensive income | | **859,826** | (633,151) |

### Parent Entity Commitments and Guarantees

DataDot has issued a bank guarantee of $48,762 (2025: $35,057). No liability was recognised by DataDot in relation to the bank guarantee as the fair value of the guarantee is immaterial.

### Remuneration commitments

Commitments for the payment of salaries and other remuneration under long term employment contracts in existence at the reporting date but not recognised as liabilities.

| | Notes | 2026<br>$ | 2025<br>$ |
|---|---|---|---|
| **Minimum remuneration payments payable:** | | | |

| | Notes | 2026 $ | 2025 $ |
|---|---|---|---|
| Within one year | | **94,833** | 57,500 |

### Contingent liabilities

The parent entity had no contingent liabilities as at 30 June 2026 and 30 June 2025.

### Capital commitments

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

### Significant accounting policies

The accounting policies of the parent entity are consistent with those of the consolidated entity as disclosed throughout the report.

## 28 Events after the reporting period

Other than the item mentioned below, no matter or circumstance has arisen since 30 June 2026 and up to the date the financial statements were authorised for issue on 27 August 2026 that has significantly affected, or may significantly affect the operations of the Group, the results of its operations or the state of affairs in future financial years.

1. The issue of 842,104 fully paid ordinary shares under the Employee Share Scheme on 1 July 2026 and 15 July 2026, following which, the Scheme was indefinitely suspended by a resolution of the Directors in accordance with the Rules of the ESS.

## 29 Summary of other material accounting policies

### (a) Parent entity information

In accordance with the Corporations Act 2001, these financial statements present the results of the consolidated entity only. Supplementary information about the parent entity is disclosed in Note 27.

### (b) Principles of consolidation

Interests in associates and joint ventures are equity accounted and are not part of the Consolidated Group.

Subsidiaries are all those entities over which the consolidated entity has control. The consolidated entity controls an entity when the consolidated entity 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.

The financial statements of the subsidiaries are prepared for the same reporting period as the parent company, using consistent accounting policies. In preparing the consolidated financial statements, all intercompany balances and transactions, income and expenses and profit and losses resulting from intra-group transactions have been eliminated in full.

Subsidiaries are fully consolidated from the date on which control is obtained by DataDot and cease to be consolidated from the date on which control is transferred from DataDot.

Profits / Losses are attributed to the non-controlling interest even if that results in a deficit balance.

The acquisition of subsidiaries is accounted for using the acquisition method of accounting. A change in ownership interest results in an adjustment between the carrying amounts of the controlling interest and non-controlling interests to reflect their relative interests in the subsidiary. Any difference between the amount of the adjustment to non-controlling interests and the consideration paid or received is recognised as a separate reserve within equity attributable to owners of DataDot Technology Limited.

Where the consolidated entity loses control over a subsidiary, it derecognises the assets including goodwill, liabilities and non-controlling interest in the subsidiary together with any cumulative translation differences recognised in equity. The consolidated entity recognises the fair value of the consideration received and the fair value of any investment retained together with any gain or loss in profit or loss.

## (c) Foreign currency translation

### Functional and presentation currency

Both the functional and presentation currency of DataDot Technology Limited and its Australian subsidiaries is Australian dollars ($). Each entity in DataDot determines its own functional currency and items included in the financial statements of each entity are measured using that functional currency.

The functional currencies of the overseas subsidiaries are:

| Name of overseas subsidiaries | Functional currency |
|---|---|
| DataDot Technology USA Inc | United States Dollar (US$) |
| DataDot Technology (UK) Ltd | Great Britain Pound (£) |

### Transactions and balances

Transactions in foreign currencies are initially recorded in the functional currency by applying the exchange rates ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at balance date.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate as at the date of the initial transaction. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

### Translation of Group Companies functional currency to presentation currency

The results of the overseas subsidiaries are translated into Australian dollars (presentation currency) as at the date of each transaction. Assets and liabilities are translated at exchange rates prevailing at reporting date.

As at the reporting date the assets and liabilities of these subsidiaries are translated into the presentation currency of DataDot Technology Limited at the rate of exchange ruling at the statement of financial position date and their statements of comprehensive income are translated at the average exchange rate for the year.

Exchange variations resulting from the translation are recognised in the foreign currency translation reserve in equity. These variations are recognised in the statement of comprehensive income in the period.

## (d) Revenue recognition

The Group accounts for revenue in accordance with AASB 15 "Revenue from contracts with customers". The core principle of the standard is that the Group will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

### Determining the transaction price

The Group's revenue is derived from fixed price agreements and therefore the amount of revenues to be earned from each agreement is determined by reference to those fixed prices. There is no variable consideration with these agreements.

### Allocation of amounts to performance obligations

For most agreements, there is only one performance obligation and a fixed unit price for the good or service provided. As such, there is no judgement involved in the allocation of amounts specific performance obligations. In those instances where there is more than one performance obligation, the unit price is clearly defined and is allocated against the specific performance obligation. Some goods sold by the Group include warranties which require the Group to either replace or mend a defective product during the warranty period if the goods fail to comply with agreed-upon specifications. In accordance with AASB 15, such warranties are not accounted for as separate obligations and hence no revenue is allocated to them.

(i) Sale of goods

Sale of goods revenue is recognised at a point in time when the Group have met all of their performance obligations including delivery. There is limited judgement in identifying the point control passes; once the goods have left the

warehouse or are delivered, depending on the type of good. The group will have a present right to payment and retains none of the significant risk and rewards of the goods.

## 29 Summary of other material accounting policies (continued)

(ii) Rendering of services

Revenue from the rendering of a service is recognised on an over time basis based on stage of completion of the contract.

(iii) Royalties

Revenue is recognised at a point in time when the underlying goods are sold. Fixed rate manufacturing royalties are recognised over the period of the underlying agreement.

(iv) Licence fee

Licence fees are recognised over time in line with the invoice period. Performance obligations are satisfied over time. This is a faithful depiction of the transfer of services, as customers simultaneously receive and consume services provided over the invoiced period.

(v) Interest income

Revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

### (e) Financial instruments

**Recognition and derecognition**

Financial assets and financial liabilities are recognised when the Group becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred.

A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

**Classification and initial measurement of financial assets**

Financial assets, other than those designated and effective as hedging instruments, are classified into one of the following categories:

- amortised cost
- fair value through profit or loss (FVTPL), or
- fair value through other comprehensive income (FVOCI).

In the periods presented the Group does not have any financial assets categorised as FVOCI.

The classification is determined by both:

- the entity's business model for managing the financial asset, and
- the contractual cash flow characteristics of the financial asset.

All revenue and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs, finance income or other financial items, except for impairment of trade receivables which is presented within other expenses.

**Subsequent measurement of financial assets**

Financial assets at amortised cost

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows, and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial.

The Group's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

**Impairment of financial assets**

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for financial assets measured at amortised cost.

Credit losses are measured as the present value of the difference between the cash flows due to the Company in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

## 29 Summary of other material accounting policies (continued)

**Trade receivables**

Impairment of trade receivables and contract assets have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Group have determined the probability of non-payment of the receivable and contract asset and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Group renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

**Other financial assets measured at amortised cost**

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

**Financial liabilities**

The Group measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Group comprise trade payables.

### (f) Adoption of new accounting standards

The consolidated entity 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.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

### (g) Critical accounting estimates and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements and estimates on historical experience and on other various factors it believes to be reasonable under the circumstances, the result of which form the basis of the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates under different assumptions and conditions.

**Impairment of non-financial assets**

DataDot assesses impairment of all assets at each reporting date by evaluating conditions specific to DataDot and to the particular asset that may lead to impairment. These include product and manufacturing performance, technology, economic and political environments and future product expectations. If an impairment trigger exists the recoverable amount of the asset is determined. Given the current uncertain economic environment management considered that the indicators of impairment were significant enough and as such these assets have been tested for impairment in this financial period.

**Capitalised development costs**

Development costs are only capitalised by DataDot when it can be demonstrated that the technical feasibility of completing the intangible asset is valid so that the asset will be available for use or sale.

**Taxation**

DataDot's accounting policy for taxation requires management's judgement as to the types of arrangements considered to be a tax on income in contrast to an operating cost. Judgement is also required in assessing whether deferred tax assets and certain deferred tax liabilities are recognised on the statement of financial position. Deferred tax assets, including those arising from unrecouped tax losses, capital losses and temporary differences, are recognised only where it is considered more likely than not that they will be recovered, which is dependent on the generation of sufficient future taxable profits.

Assumptions about the generation of future taxable profits and repatriation of retained earnings depend on management's estimates of future cash flows. These depend on estimates of future production and sales volumes, operating costs, restoration costs, capital expenditure, dividends and other capital management transactions. Judgements are also required about the application of income tax legislation. These judgements and assumptions are subject to risk and uncertainty, hence there is a possibility that changes in circumstances will alter expectations, which may impact the amount of deferred tax assets and deferred tax liabilities recognised on the statement of financial position and the amount of other tax losses and temporary differences not yet recognised. In such circumstances, some or all of the carrying amounts of recognised deferred tax assets and liabilities may require adjustment, resulting in a corresponding credit or charge to the statement of profit or loss.

## 29 Summary of other material accounting policies (continued)

**Share-based payment transactions**

DataDot measures the cost of equity-settled transactions with employees by reference to the fair value of the equity instruments at the date at which they are granted. The accounting estimates and assumptions relating to equity-settled share-based payments would have no impact on the carrying amounts of assets and liabilities within the next annual reporting period but may impact expenses and equity.

**Estimation of useful lives of assets**

The estimation of the useful lives of property, plant and equipment and finite intangible assets has been based on historical experience as well as lease terms (for leased equipment). In addition, the condition of the assets is assessed at least once per year and considered against the remaining useful life. Adjustments to useful life are made when considered necessary.

**Employee benefits provision**

As discussed in Note 15, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimate of attrition rates and pay increases through promotion and inflation have been taken into account.

# Consolidated Entity Disclosure Statement

for the year ended 30 June 2026

| Entity Name | Entity Type | Place formed or country of incorporation | Ownership Interest % | Tax Residency |
|---|---|---|---|---|
| DataDot Technology (Australia) Pty Limited | Body Corporate | Australia | 100 | Australia* |
| DataTraceID Pty Limited | Body Corporate | Australia | 100 | Australia* |
| DataDot Technology USA Inc. | Body Corporate | USA | 100 | USA |
| DataTraceID (USA) Inc. | Body Corporate | USA | 100 | USA |
| DataDot Technology (UK) Limited | Body Corporate | United Kingdom | 100 | United Kingdom |
| DataTraceID Europe Limited | Body Corporate | United Kingdom | 100 | United Kingdom |

** DataDot Technology Limited (the 'head entity') and its wholly-owned Australian subsidiaries have formed an income tax consolidated group under the tax consolidation regime.*

# Directors' Declaration

for the year ended 30 June 2026

In accordance with a resolution of the directors of DataDot Technology Limited, the directors declare that:

1. In the directors' opinion:

(a) the financial statements and notes are in accordance with the Corporations Act 2001, including:

(i) complying with Australian Accounting Standards and the Corporations Regulations 2001; and

(ii) giving a true and fair view of the financial position of the consolidated entity as at 30 June 2026 and of its financial performance for the year ended on that date;

(b) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable; and

(c) the consolidated entity disclosure statement is true and correct.

2. The financial statements and notes also comply with International Financial Reporting Standards as disclosed in the notes to the financial statements.

3. The directors have been given the declarations required by section 295A of the Corporations Act 2001.

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

**Brad Kellas**
Managing Director & Chief Executive Officer
27 August 2026

amw AUDIT

**Independent Auditor's Report to the Members of DataDot Technology Limited**

**Opinion**

We have audited the financial report of DataDot Technology 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 financial statements, including a summary of material accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of DataDot Technology Limited, is in accordance with the Corporations Act 2001, including:

(a) giving a true and fair view of the company's financial position as at 30 June 2026 and of its financial performance for the year then ended; 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 are independent of the Company in accordance with the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

**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. We have determined the matter described below to be the key audit matter to be communicated in our report.

**Revenue Recognition**

| Key audit matter | How the matter was addressed in our audit |
|---|---|
| Refer to Note 2 of the financial report and Note 29 (d) for accounting policy.<br>Revenue is a key driver to the Group for the year ended 30 June 2026 the Group recognised $3,849,886 (2025: $3,374,414).<br><br>The Group's management focuses on revenue as a key driver by which the performance of the Group is measured.<br><br>This is a key audit matter due to the differing revenue streams and total balance of the revenue. | Our audit procedures included, amongst others;<br>• Assessing the Group's accounting policy for revenue to ensure it has been correctly formulated in accordance with the Australian Accounting Standards, with particular focus on the adoption of AASB 15;<br><br>• Performing analytical procedures to understand movements and trends in revenue for comparisons against expectations;<br><br>• Checking a sample of revenue transactions to evaluate whether they were appropriately recorded as revenue ensuring the amounts recorded agreed to supporting evidence; and<br><br>• Performing cut-off testing to ensure that revenue transactions around year end have been recorded in the correct reporting period. |

**Other information**

The directors are responsible for the other information. The other information comprises the information contained in the Group's Financial Report for the year ended 30 June 2026, but does not include the financial report and our auditor's report thereon, which we obtained prior to the date of this auditor's report, and the Annual Report, which is expected to be made available to us after that date.

Our opinion on the financial report does not cover the other information and 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 identified above 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.



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If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, 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.

When we read the Annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the directors and will request that it is corrected. If it is not corrected, we will seek to have the matter appropriately brought to the attention of users for whom our report is prepared.

**Responsibilities of the Directors for the Financial Report**

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intends to liquidate the Company 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 (www.auasb.gov.au/Home.aspx) at:

http://www.auasb.gov.au/auditors_responsibilities/ar1.pdf

This description forms part of our auditor's report.

**Report on the Remuneration Report**

**Opinion on the Remuneration Report**

We have audited the Remuneration Report included in the directors' report for the year ended 30 June 2026.

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



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**Responsibilities**

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.

AMW Audit

**AMW AUDIT**

Chartered Accountants

**BILLY-JOE THOMAS**

Director

Dated at Perth, Western Australia this 28 August 2026



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# Shareholder Information

as at 16 October 2026

## ASX Additional Information

Additional information required by ASX Listing Rule 4.10 and not disclosed elsewhere in this report is set out below. This information is current as at 16 October 2026.

## Corporate Governance Statement

The Company's Corporate Governance Statement is available on the Company's website at: www.datadotdna.com/au/investors/corporate_governance

## Statement of Issued Shares

There are 1,219,454,037 fully paid ordinary shares on issue, held by 849 shareholders. All issued shares are quoted on the Australian Securities Exchange. The twenty largest shareholders hold 73.80% of issued capital.

## Substantial Shareholders

The substantial shareholders in the Company, and the number of shares in which each substantial shareholder and its associates have a relevant interest, as disclosed in the most recent substantial holding notices given to the Company, are set out below:

| Shareholder | Number of shares |
|---|---|
| Brad Kellas | 258,870,541 |
| Appwam Pty Ltd | 150,000,001 |
| DMX Asset Management Limited | 130,505,043 |
| Patrix Holdings Pty Ltd | 110,681,663 |

## Voting Rights

***Ordinary shares*** – On a show of hands, every member present at a meeting in person or by proxy, attorney or representative has one vote and, upon a poll, each fully paid share has one vote.

## On-Market Buy-Back

There is no current on-market buy-back.

## Distribution of Equity Security Holders

*Fully paid ordinary shares*

| Holding | Holders | Shares | % of issued capital |
|---|---|---|---|
| 1 – 1,000 | 22 | 2,029 | 0.00% |
| 1,001 – 5,000 | 19 | 52,775 | 0.00% |
| 5,001 – 10,000 | 14 | 117,609 | 0.01% |
| 10,001 – 100,000 | 284 | 21,487,187 | 1.76% |
| 100,001 and over | 510 | 1,197,794,437 | 98.22% |
| **Total** | **849** | **1,219,454,037** | **100.00%** |

## Unmarketable Parcels

Based on the closing price of $0.004 on 16 October 2026, a marketable parcel is 125,000 shares. There are 384 shareholders holding less than a marketable parcel, together holding 26,618,521 shares.

## Securities Exchange

The Company's shares are quoted on the Australian Securities Exchange (ASX code: DDT). The Company's securities are not quoted on any other stock exchange.

## Unquoted Equity Securities

There are no unquoted equity securities on issue.

## Restricted Securities and Voluntary Escrow

There are no restricted securities or securities subject to voluntary escrow on issue.

# Shareholder Information

as at 16 October 2026

## Twenty Largest Shareholders

Fully paid ordinary shares. Holdings registered in the same name have been aggregated.

| Shareholder | Number held | % of issued shares |
|---|---|---|
| Mr Bradley Charles Kellas | 197,475,982 | 16.194% |
| Appwam Pty Ltd | 150,000,001 | 12.301% |
| DMX Capital Partners Limited | 130,505,043 | 10.702% |
| Patrix Holdings Pty Ltd | 100,000,000 | 8.200% |
| Kellas Investments Pty Ltd <Kellas SF A/C> | 68,806,137 | 5.642% |
| Hamish Edward Elliot Brown | 53,549,561 | 4.391% |
| HSBC Custody Nominees (Australia) Limited | 33,047,035 | 2.710% |
| Mr Collin Hwang | 31,544,716 | 2.587% |
| Mr Norman Colburn Mayne <N C Mayne Family Fund A/C> | 16,000,000 | 1.312% |
| Mr Santo Carlini & Mrs Isabella Carlini | 16,000,000 | 1.312% |
| Mr David Roger Lloyd | 14,912,116 | 1.223% |
| Henta Pty Ltd <McDonogh Family A/C> | 12,261,811 | 1.006% |
| Mr Gerald Leo Bashford | 12,180,683 | 0.999% |
| SI Equities Pty Ltd | 11,093,299 | 0.910% |
| PJ & DL Burgess Pty Ltd <Burgess Super Fund A/C> | 11,000,001 | 0.902% |
| Citicorp Nominees Pty Limited | 10,539,227 | 0.864% |
| GCQ SFCT Pty Ltd <GCQ Superannuation Fund A/C> | 9,300,000 | 0.763% |
| Mr Tom Kokalis | 8,720,793 | 0.715% |
| James McCallum | 6,666,666 | 0.547% |
| Damnn Investments Pty Ltd | 6,300,161 | 0.517% |
| **Total securities of top 20 holdings** | **899,903,232** | **73.796%** |
| **Total securities on issue** | **1,219,454,037** | **100.000%** |

# Corporate Information

## Offices

*Registered office and principal administrative office*

8 Ethel Avenue, Brookvale NSW 2100, Australia
Phone: +61 2 8977 4900
Email: info@datadotdna.com

*United Kingdom*

Unit 4, Twickenham Road
Union Park Industrial Estate
Norwich, Norfolk NR6 6NG, United Kingdom
Phone: +44 1603 407171

## Directors and Officers

Mr David Lloyd – Independent Non-Executive Director
Mr Patrick Raper – Independent Non-Executive Director
Mr Brad Kellas – Managing Director
Mr Andrew Hunt – Company Secretary

## Auditors

AMW Audit Group
Level 26, 44 Market Street
Sydney NSW 2000

## Bankers

Commonwealth Bank of Australia
Ground Floor, Tower 1, 201 Sussex Street
Sydney NSW 2000

## Share Register

Boardroom Pty Limited
Level 8, 210 George Street, Sydney NSW 2000
Phone: +61 2 9290 9600

## Website

www.datadotdna.com

DataDot® TECHNOLOGY LTD

Providing world leading asset identification, authentication and digital protection solutions

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