Talius Group

HALF-YEAR REPORT

30 JUNE 2026

Contents

The information contained in this document should be read in conjunction with Talius Group Limited's public announcements made in accordance with the continuous disclosure obligations arising from the Corporations Act 2001 and the ASX Listing Rules.

DIRECTORS' REPORT

Your Directors present their report on the Consolidated Entity consisting of Talius Group Limited ("Talius" or "Company"), and the entities it controlled (together referred to as the "Consolidated Entity" or "Group") at the end of, or during, the half year ended 30 June 2026.

DIRECTORS

The following persons were directors of Talius Group Limited during the whole of the financial period and up to the date of this report, unless otherwise stated:

Name	Position	Period of Directorship
Graham Russell	Managing Director	Appointed 3 December 2019 – ceased 16 February 2026
	Executive Director	From 16 February 2026
Ramsay Carter	Non-Executive Director	Appointed 16 June 2020
	Non-Executive Chairman	From 1 April 2025
Stephen Norris	Non-Executive Director	Appointed 1 April 2025
Gregory Kennish	Non-Executive Director	Appointed 1 April 2025
Pat Howard	Managing Director	Appointed 16 February 2026

PRINCIPAL ACTIVITIES

Talius provides a suite of technology enabled care solutions to the aged and disability sectors, across multiple verticals including retirement living, residential aged care, home, and community settings to improve the quality of life, later in life.

Talius' Software as a Service (SaaS) data analytics platform Talius Smart Care combines smart sensors with AI machine learning that delivers automated actions. Talius links awareness, analysis, and action through one platform allowing the care model to move from spot check care to sense-respond care. Talius helps protect and connect our elderly and people with disabilities with a scalable healthcare technology platform integrated with leading third-party providers to ensure end-to-end solutions for Connected Health.

ENVIRONMENTAL REGULATION AND PERFORMANCE

The Company's operations are not subject to any significant environmental regulation under Australian Commonwealth or State law.

BUSINESS RISKS

Talius is subject to a number of risks which may have a material adverse effect on operating and financial performance. Talius' Risk Management Policy can be found on its website. It is not possible to identify every risk that could affect the business or shareholders and the actions taken to mitigate these risks cannot provide absolute assurance that a risk will not materialise or have a material adverse effect on business strategies, assets or future performance of Talius. A non-exhaustive list (in no particular order) of material risks and relevant mitigation strategies implemented by the Company are set out below.

Risk	Description and potential impact	Strategies used to mitigate the risk
Product quality	The Company may experience product failure, or customer dissatisfaction with its hardware solutions or software platform.	The Company implements quality control processes and ensures appropriate testing and monitoring of products to ensure a high standard of safety and efficacy. The Company also maintains product liability insurance.
Funding	The Company may need to raise additional funds (debt or equity) to support its ongoing operations or implement its strategies. There can be no assurance that such funding will be available on satisfactory terms or at all at the relevant time. Inability to obtain sufficient funds may result in the delay or cancellation of certain activities which would likely adversely affect Talius' growth.	The Company actively manages its capital requirements and maintains close relationships with its existing investor base, as well as exploring both equity and debt new sources of capital should the need to raise additional funds arise.
Technology	The Company is reliant to a certain degree on third party developers, systems, and networks. Changes to the supply of platforms or hardware may impact operations and have a detrimental impact on financial performance.	The Company's supplier agreements include protections for continuation of service. The Company has a diverse product range to minimise third party reliance, as well as continually monitoring the market for alternative suppliers.
Data security	The Company may experience a data breach or failure, or be the target of a cyber-attack, which may affect its operations as well as reputation. There is a risk that the collection, usage management of customer data is not consistent with regulatory obligations.	The Company has strategies and protections in place to mitigate security breaches and to protect data. The Company also has Cyber security insurance to mitigate potential financial losses.
People	The Company may lose key executives. The Company operates in a competitive environment in relation to attracting software development and technical personnel. The loss of key staff or the inability to attract personnel may adversely affect the Company's operations. Inadequate workplace health and safety practices	Identification of key people and the implementation of appropriate staff training as well as succession plans. The Company offers incentives and career development opportunities for key executives and senior management. The Company will form an OH&S Committee to oversee all workplace health and safety practices.

Product innovation and competition	Competitors may bring superior products or platforms to the market which may result in a loss of market share. Products and technologies developed by competitors may render the Company's product and platform obsolete or non-competitive.	The Company continuously monitors market developments and new products. Talius continues to invest in its platform development to improve its intellectual property and services.
Intellectual property infringement	The Talius Platform has been developed in-house and the Company is exposed to the risk of its proprietary know-how being misappropriated and Competitors using this information to disrupt the Company's market share.	In addition to network and product security measures, there are contractual protections included in our customer agreements, and where necessary confidentiality agreements are in place with parties with access to our know-how.
Interruption to product supply	The Company imports a range of hardware products from overseas markets, and these suppliers may suffer materials shortages which may cause disruption and delays to the Company's operations and revenue generation. While all care is taken to contract with third parties that have appropriate expertise and experience, there are no guarantees that those third parties will perform as expected or required.	The Company works closely with customers and suppliers to identify supply requirements. The Company maintains an appropriate level of inventory as a buffer for supply chain interruptions. The Company keeps abreast of alternative suppliers for its hardware, should the need to change supplier arise.

EVENTS AFTER REPORTING DATE

There have been no events since 30 June 2026 that impact upon the financial report.

DIVIDENDS

No dividends were paid or declared during the financial period.

ROUNDING

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

AUDITOR'S INDEPENDENCE DECLARATION

The Auditor's Independence Declaration forms part of the Directors' Report.

Signed in accordance with a resolution of the board of directors of Talius Group Limited.

Patrick Howard
Managing Director
28 August 2026

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DECLARATION OF INDEPENDENCE BY T R MANN TO THE DIRECTORS OF TALIUS GROUP LIMITED

As lead auditor for the review of Talius Group Limited for the half-year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the review; and
2. No contraventions of any applicable code of professional conduct in relation to the review.

This declaration is in respect of Talius Group Limited and the entities it controlled during the period.

T R Mann
Director

BDO Audit Pty Ltd

Brisbane, 28 August 2026

Consolidated Statement of Comprehensive Income
For the half-year ended 30 June 2026

	Note	6 months ending June 2026 $	6 months ending June 2025 $
Revenue	3	3,409,796	4,212,553
Other income	4	281,159	615,278
Cost of sales		(1,671,375)	(2,727,708)
Amortisation and depreciation expense		(147,289)	(195,885)
Consulting fees		(477,281)	(364,995)
Employee benefits expenses		(1,338,123)	(1,410,725)
Corporate and insurance expenses		(170,134)	(244,936)
Travel and marketing expenses		(101,086)	(86,124)
Property expenses		(24,245)	(9,420)
Finance costs		(15,245)	(8,586)
Share based payments		(60,114)	(44,279)
Impairment of receivables		(247)	(11,430)
Impairment of inventories	5	(314,637)	-
Other expenses		(244,935)	(349,907)
Loss before income tax		**(873,756)**	**(626,164)**
Income tax		-	-
Loss after income tax		**(873,756)**	**(626,164)**
Other comprehensive income, net of tax		-	-
Total comprehensive income		**(873,756)**	**(626,164)**

Loss per share	Cents	Cents
Basic and diluted loss per share	(0.26)	(0.01)*

* 10:1 Share consolidation

The Consolidated Statement of Comprehensive Income should be read in conjunction with the Notes to the Financial Statements.

Consolidated Statement of Financial Position
As at 30 June 2026

	Note	June 2026 $	December 2025 $
CURRENT ASSETS			
Cash and cash equivalents		4,519,425	4,917,638
Trade and other receivables		1,093,167	673,117
Inventories	5	1,152,317	1,382,594
Other current assets		286,184	342,624
TOTAL CURRENT ASSETS		7,051,093	7,315,973
NON-CURRENT ASSETS			
Plant and equipment		59,843	73,429
Intangible assets	6	225,123	303,950
Right-of-use assets		232,574	279,591
TOTAL NON-CURRENT ASSETS		517,540	656,970
TOTAL ASSETS		**7,568,633**	**7,972,943**
CURRENT LIABILITIES			
Trade and other payables	7	893,110	717,826
Contract liabilities		92,739	42,127
Borrowings		84,016	83,545
Short-term provisions		108,578	24,401
Lease liabilities		136,299	128,439
TOTAL CURRENT LIABILITIES		1,314,742	996,338
NON-CURRENT LIABILITIES			
Long-term provisions		24,602	22,710
Lease liabilities		108,660	171,600
TOTAL NON-CURRENT LIABILITIES		133,262	194,310
TOTAL LIABILITIES		**1,448,004**	**1,190,648**
NET ASSETS		**6,120,629**	**6,782,295**
EQUITY			
Contributed capital	8	27,015,283	26,863,306
Reserves	9	300,306	248,657
Accumulated losses		(21,194,960)	(20,329,668)
TOTAL EQUITY		**6,120,629**	**6,782,295**

The Consolidated Statement of Financial Position should be read in conjunction with the Notes to the Financial Statements.

Consolidated Statement of Changes in Equity
For the half year ended 30 June 2026

	Contributed Capital $	Accumulated Losses $	Share Based Payment Reserve $	Total $
Balance at 1 January 2025	22,881,242	(18,865,386)	371,712	4,387,568
Transactions with owners in their capacity as owners				
Share based payments	-	-	44,279	44,279
Capital raising costs	(12,667)	-	-	(12,667)
Conversion of performance rights	61,625	-	(61,625)	-
Share buy-back	-	-	-	-
Total	48,958	-	(17,346)	31,612
Comprehensive income				
Loss after income tax	-	(626,164)	-	(626,164)
Total comprehensive income	-	(626,164)	-	(626,164)
Balance at 30 June 2025	**22,930,200**	**(19,491,550)**	**354,366**	**3,793,016**
Balance at 1 January 2026	26,863,306	(20,329,669)	248,657	6,782,294
Transactions with owners in their capacity as owners				
Issue of share capital	154,000	-	-	154,000
Capital raising costs	(2,023)	-	-	(2,023)
Conversion of performance rights	-	-	-	-
Shared based payments	-	-	60,114	60,114
Share buy-back	-	-	-	-
Transfer of expired options and performance rights	-	8,465	(8,465)	-
Total	151,977	8,465	51,649	212,091
Comprehensive income				
Loss after income tax	-	(873,756)	-	(873,756)
Total comprehensive income	-	**(873,756)**	-	**(873,756)**
Balance at 30 June 2026	**27,015,283**	**(21,194,960)**	**300,306**	**6,120,629**

The Consolidated Statement of Changes in Equity should be read in conjunction with the Notes to the Financial Statements.

Consolidated Statement of Cash Flows
For the half-year ended 30 June 2026

	6 months ending June 2026 $	6 months ending June 2025 $
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers (inclusive of GST)	3,413,058	4,174,657
Payments to suppliers and employees (inclusive of GST)	(3,728,595)	(5,968,526)
Interest received	55,104	2,814
Finance costs	(15,245)	(8,586)
Net cash used in operating activities	(275,678)	(1,799,641)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for plant & equipment	(12,517)	(36,201)
Payments for intangible assets	-	(136,500)
Net cash used in investing activities	(12,517)	(172,701)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cost associated with the issue of shares	(2,023)	(12,667)
Repayment of borrowings (insurance financing)	(44,711)	(50,102)
Lease principal payments	(63,284)	(43,519)
Net cash provided by/(used in) financing activities	(110,018)	(106,288)
Net increase/(decrease) in cash and cash equivalents held	(398,213)	(2,078,630)
Cash and cash equivalents at the beginning of the financial period	4,917,638	4,146,742
Cash and cash equivalents at the end of the financial period	**4,519,425**	**2,068,112**

The Consolidated Statement of Cash Flows should be read in conjunction with the Notes to the Financial Statements.

NOTE 1 SUMMARY OF MATERIAL ACCOUNTING POLICIES

(a) Reporting Entity

Talius Group Limited (the "Company") is a company domiciled in Australia. The consolidated interim financial report of the Company as at and for the six months ended 30 June 2026 comprises the Company and its controlled entities (together referred to as the "Consolidated Entity").

(b) Statement of Compliance

The consolidated interim financial report is a general-purpose financial report which has been prepared in accordance with AASB 134 Interim Financial Reporting and the Corporations Act 2001. The Company is a for-profit entity for the purpose of preparing the interim financial report. The consolidated interim financial report does not include all of the information required for a full annual financial report, and should be read in conjunction with the consolidated annual financial report of the Consolidated Entity as at and for the year ended 31 December 2025 and any public announcements made by the Company during the interim reporting period in accordance with the continuous disclosure requirements of the Corporations Act 2001.

(c) Going Concern

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

As presented in the financial statements, the entity incurred a loss before comprehensive income of $873,756 for the half-year ended 30 June 2026 and had cash outflows from operations of $275,678.

The ability of the Consolidated Entity to continue as a going concern is dependent upon one or more of the following:

- The successful conversion of future customer opportunities to positive operating cashflows;
- Effective cash flow management
- Further subsequent capital raises where required.

These conditions give rise to a material uncertainty which may cast significant doubt over the Consolidated Entity's ability to continue as a going concern.

The directors believe that the going concern basis of preparation is appropriate due to the following reasons:

- To date the Consolidated Entity has received a number of large first purchase orders from key customers which will be converted to operating cash inflows;
- The level of existing cash reserves and current assets; and
- The directors believe there is sufficient cash available for the Consolidated Entity to continue operating based on its cash flow forecast.

Should the Consolidated Entity be unable to continue as a going concern, it may be required to realise its assets and extinguish its liabilities other than in the ordinary course of business, and at amounts that differ from those stated in the financial statements.

This financial report does not include any adjustments relating to the recoverability and classification of recorded asset amounts or the amounts or classification of liabilities and appropriate disclosures that may be necessary should the Consolidated Entity be unable to continue as a going concern.

New Accounting Standards

The accounting policies adopted are consistent with those of the previous financial year. Several other amendments and interpretations applied for the first time during the year, but these changes did not have an impact on the Consolidated Entity's financial statements and hence, have not been disclosed. The Consolidated Entity has not early adopted any standards, interpretations or amendments that have been issued but are not yet effective.

New Standards and Interpretations Not Yet Adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the Consolidated Entity for the interim reporting period ended 30 June 2026. The Consolidated Entity has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

NOTE 2 SEGMENT REPORTING

Reportable Segments

The Consolidated Entity has identified its operating segment based on internal reports that are reviewed and used by the executive team in assessing performance and determining the allocation of resources.

Management currently identifies the Consolidated Entity as having only one reportable segment, providing technology enabled care solutions to the aged and disability sectors in Australia. The financial results from this segment are equivalent to the financial statements of the consolidated entity. All assets are located in Australia.

NOTE 3 REVENUES

	6 months ending June 2026 $	6 months ending June 2025 $
Software revenue	1,608,668	1,544,442
Hardware sales	1,734,460	2,629,470
Service revenue	11,564	35,827
Interest revenue	55,104	2,814
Total revenue	**3,409,796**	**4,212,553**

Although revenue had decreased compared to the prior corresponding period, trade receivables have increased at the reporting date due to the completion of major project milestone/progress claims during June 2026.

Disaggregation of Revenue

	June 2026 $	June 2025 $
Goods transferred at a point in time	1,734,460	2,629,470
Services transferred over time	1,620,232	1,580,269
Total	**3,354,692**	**4,209,739**

NOTE 4 OTHER INCOME

	6 Months ending June 2026 $	6 Months ending June 2025 $
Government grants	276,650	322,481
Gain on reversal of financial liability	-	222,087
Other	4,509	70,710
Total other income	**281,159**	**615,278**

Government grants recognised during the period relate to the Group's refundable research and development claim. The grant was recognised during the period as there is reasonable assurance that the grant will be received and all attached conditions complied with.

Gain on reversal of financial liability recognised during the period relate to the Group's previous rental accrual for leased property in Sydney dating back to 2021. The amount was reversed as it has been deemed that the probability of a claim being made against these amounts is remote.

NOTE 5 INVENTORIES

	June 2026 $	December 2025 $
Aged care specialist sensors	1,766,579	1,682,218
Provision for diminution [1]	(614,262)	(299,624)
Total inventories	**1,152,317**	**1,382,594**

[1] Following a comprehensive review of inventory holdings. The Company provided for obsolete and slow-moving inventory that is no longer expected to be utilised ensuring the carrying value of inventory appropriately reflects future recoverability. This resulted in an expense being recognised in the Consolidated Statement of Comprehensive income for $314,637.

NOTE 6 INTANGIBLE ASSETS

	June 2026 $	December 2025 $
Software at cost	554,823	554,823
Accumulated amortisation	(351,857)	(295,853)
	202,966	258,970
Other intangibles at cost	146,600	146,600
Accumulated amortisation	(124,443)	(101,620)
	22,157	44,980
Total intangible assets	**225,123**	**303,950**

Movements during the period

Half Year Ending 30 June 2026	Software	Other	Total
Balance at 1 January 2026	258,970	44,980	303,950
Additions	-	-	-
Amortisation	(99,190)	(22,823)	(122,013)
Refundable R&D offset against capitalised costs	43,186	-	43,186
Balance at 30 June 2026	**202,966**	**22,157**	**225,123**

NOTE 7 TRADE AND OTHER PAYABLES

	June 2026 $	December 2025 $
Trade payables	666,818	422,951
Other payables and accrued expenses	226,292	294,875
	893,110	**717,826**

NOTE 8 CONTRIBUTED CAPITAL

	June 2026 $	December 2025 $
342,902,016 fully paid ordinary shares (December 2025: 340,839,922) [1]	27,015,283	26,863,306

Ordinary Shares

	June 2026 $	December 2025 $	June 2026 #	December 2025 #
At the beginning of the year	**26,863,306**	**22,881,242**	**340,839,922**	**2,860,486,470**
Conversion of Performance Rights [1]	-	61,625	-	7,000,000
Conversion of Performance Rights [1]	-	175,551	-	3,800,000
Conversion of Performance Rights [1]	-	26,200	-	291,111
Share placement [2]		4,000,000		50,000,000
Share consolidation [3]		-		(2,580,737,659)
Share issued [4]	77,000	-	1,031,047	-
Share issued [4]	77,000	-	1,031,047	-
Share issue costs	(2,023)	(281,312)	-	-
At reporting date	**27,015,283**	**26,863,306**	**342,902,016**	**340,839,922**

Notes

1. Conversion of performance rights to ordinary shares
2. Share placement of 50,000,000 ordinary share at $0.08 per share conducted November 2025
3. 10:1 Share consolidation at 30 June 2025
4. Issue of 1,031,047 fully paid ordinary shares to Director on 11 June 2026 following shareholder approval at the Annual General Meeting held on 28 May 2026

Ordinary shares participate in dividends and the proceeds on winding up of the Company in proportion to the number of shares held. At shareholders meetings each ordinary share is entitled to one vote when a poll is called, otherwise each shareholder has one vote on a show of hands. Ordinary shares do not have a par value.

Issued and paid-up capital is recognised at the fair value of the consideration received by the Consolidated Entity. Any transaction costs arising on the issue of ordinary shares are recognised directly in equity as a reduction of the share proceeds received.

NOTE 9 RESERVES

	June 2026 $	December 2025 $
Share based payment reserve	300,306	248,657

The share-based payments reserve is used to record the value of share-based payments provided to employees as part of their remuneration and to consultants for services provided.

NOTE 10 SHARE BASED PAYMENTS

Performance Rights

The Company has granted performance rights to directors, employees and consultants. Each equity-settled performance right which vests and is exercised converts to an ordinary share in the Company at nil exercise price. The performance rights are not quoted on the ASX. Performance rights granted carry no dividend or voting rights.

Details of performance rights issued, exercised and expired during the half-year are set out below:

				Movements					
Grant Date	Vesting Date	Expiry Date	Exercise Price	1-Jan-25	Share Consolidation	Issued	Exercised	Lapsed	Report Date
15-Dec-22	31-Dec-23	31-Dec-26	$0.00	100,000	-	-	-	-	100,000
15-Dec-22	31-Dec-24	31-Dec-27	$0.00	100,000	-	-	-	-	100,000
1-Apr-25	31-Mar-26	31-Mar-28	Nil	444,442	-	-	-	(111,111)	333,331
1-Apr-25	31-Mar-27	31-Mar-28	Nil	444,448	-	-	-	(166,667)	277,781
1-Apr-25	1-Jun-26	31-Mar-28	Nil	111,111	-	-	-	-	111,111
1-Apr-25	1-Jun-27	31-Mar-28	Nil	111,111	-	-	-	-	111,111
7-Nov-25	31-Dec-25	31-Mar-26	Nil	444,440	-	-	-	-	444,440
7-Nov-25	31-Jul-26	31-Jul-28	Nil	111,111	-	-	-	-	111,111
7-Nov-25	31-Jul-27	31-Jul-28	Nil	111,111	-	-	-	-	111,111
7-Nov-25	31-Jul-28	31-Jul-28	Nil	111,111	-	-	-	-	111,111
31-Mar-26	16-Feb-27	16-Feb-27	Nil	-	120,614[1]	-	-	-	120,614
31-Mar-26	16-Feb-28	16-Feb-28	Nil	-	120,614[1]	-	-	-	120,614
31-Mar-26	16-Feb-29	16-Feb-29	Nil	-	120,614[1]	-	-	-	120,614
31-Mar-26	16-Feb-27	16-Feb-27	Nil	-	120,614[1]	-	-	-	120,614
31-Mar-26	16-Feb-28	16-Feb-28	Nil	-	120,614[1]	-	-	-	120,614
31-Mar-26	16-Feb-29	16-Feb-29	Nil	-	120,614[1]	-	-	-	120,614
31-Mar-26	16-Feb-27	16-Feb-27	Nil	-	120,614[1]	-	-	-	120,614
31-Mar-26	16-Feb-28	16-Feb-28	Nil	-	120,614[1]	-	-	-	120,614
31-Mar-26	16-Feb-29	16-Feb-29	Nil	-	120,614[1]	-	-	-	120,614
31-Mar-26	31-Dec-27	31-Dec-27	Nil	-	515,625[1]	-	-	-	515,625
31-Mar-26	31-Dec-27	31-Dec-27	Nil	-	27,138[1]	-	-	-	27,138
31-Mar-26	16-Feb-28	16-Feb-28	Nil	-	1,496,709[2]	-	-	-	1,496,709

				Movements					
Grant Date	Vesting Date	Expiry Date	Exercise Price	1-Jan-25	Share Consolidation	Issued	Exercised	Lapsed	Report Date
31-Mar-26	16-Feb-27	16-Feb-27	Nil	-	166,301[2]	-	-	-	166,301
31-Mar-26	16-Feb-28	16-Feb-28	Nil	-	166,301[2]	-	-	-	166,301
31-Mar-26	16-Feb-29	16-Feb-29	Nil	-	166,301[2]	-	-	-	166,301
31-Mar-26	16-Feb-27	16-Feb-27	Nil	-	166,301[2]	-	-	-	166,301
31-Mar-26	16-Feb-28	16-Feb-28	Nil	-	166,301[2]	-	-	-	166,301
31-Mar-26	16-Feb-29	16-Feb-29	Nil	-	166,301[2]	-	-	-	166,301
31-Mar-26	16-Feb-27	16-Feb-27	Nil	-	166,301[2]	-	-	-	166,301
31-Mar-26	16-Feb-28	16-Feb-28	Nil	-	166,301[2]	-	-	-	166,301
31-Mar-26	16-Feb-29	16-Feb-29	Nil	-	166,301[2]	-	-	-	166,301
31-Mar-26	31-Dec-27	31-Dec-27	Nil	-	1,225,000[2]	-	-	-	1,225,000
31-Mar-26	31-Dec-27	31-Dec-27	Nil	-	64,474[2]	-	-	-	64,474
18-Jun-26	30-Jun-26	31-Mar-28	Nil	-	65,789[1]	-	-	-	65,789
18-Jun-26	30-Jun-27	31-Mar-28	Nil	-	65,789[1]	-	-	-	65,789
				2,088,885	6,042,759	0	0	(277,778)	7,853,866

[1] Executive Director and KMP - Graham Russell
[2] Managing Director and KMP - Patrick Howard

NOTE 9 SHARE BASED PAYMENTS (continued)

The following performance rights Tranches have vested at 30 June 2026:

Tranche	Number of vested
Staff FY25 (Tranche 3) - 1	55,556
Staff FY25 (Tranche 3) - 1	55,556
Staff FY25 (Tranche 3) - 1	27,778
Staff FY25 (Tranche 3) - 1	27,778
Staff FY25 (Tranche 3) - 1	27,778
Andrew Ritter Cosec fees	444,440
CEO/FD - Tranche 13	65,789
	704,675

All other tranches vest upon continuing service by the recipient until the vesting date noted in the above table.

NOTE 11 CONTINGENT LIABILITIES

The Group did not have any contingent liabilities as at 30 June 2026 (December 2025: $Nil).

NOTE 12 EVENTS AFTER REPORTING DATE

There have been no events since 30 June 2026 that impact upon the financial report.

DIRECTORS' DECLARATION

In the Directors' opinion:

- the attached financial statements and notes thereto comply with the Corporations Act 2001, Australian Accounting Standard AASB 134 'Interim Financial Reporting', the Corporations Regulations 2001 and other mandatory professional reporting requirements;

- the attached financial statements and notes thereto give a true and fair view of the consolidated entity's financial position as at 30 June 2026 and of its performance for the financial half-year ended on that date; and

- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of Directors made pursuant to section 303(5) of the Corporations Act 2001.

On behalf of the Directors

Patrick Howard
Managing Director
28 August 2026

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INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of Talius Group Limited

Report on the Half-Year Financial Report

Conclusion

We have reviewed the half-year financial report of Talius Group 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 half-year ended on that date, material accounting policy information and other explanatory information, and the directors' declaration.

Based on our review, which is not an audit, we have not become aware of any matter that makes us believe that the accompanying half-year financial report of the Group does not comply with the *Corporations Act 2001* including:

i. Giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the half-year ended on that date; and
ii. Complying with Accounting Standard AASB *134 Interim Financial Reporting and the Corporations Regulations 2001*.

Basis for conclusion

We conducted our review in accordance with ASRE 2410 *Review of a Financial Report Performed by the Independent Auditor of the Entity*. Our responsibilities are further described in the *Auditor's Responsibilities for the Review of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of 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 (including Independence Standards)* (the Code) that are relevant to the audit of the annual 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 the same terms if given to the directors as at the time of this auditor's review report.

Material uncertainty relating to going concern

We draw attention to Note 1 in the financial report which describes the events and/or conditions which give rise to the existence of a material uncertainty that may cast significant doubt about the Group's ability to continue as a going concern and therefore the Group may be unable to realise its assets and discharge its liabilities in the normal course of business. Our conclusion is not modified in respect of this matter.

Responsibility of the directors for the financial report

The directors of the company are responsible for the preparation of the half-year 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 half-year financial report that is true and fair and is free from material misstatement, whether due to fraud or error.

Auditor's responsibility for the review of the financial report

Our responsibility is to express a conclusion on the half-year financial report based on our review. ASRE 2410 requires us to conclude whether we have become aware of any matter that makes us believe that the half-year financial report is not in accordance with the Corporations Act 2001 including giving a true and fair view of the Group's financial position as at 30 June 2026 and its performance for the half-year ended on that date, and complying with Accounting Standard AASB 134 *Interim Financial Reporting and the Corporations Regulations 2001*.

A review of a half-year financial report consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

BDO Audit Pty Ltd

BDO

TMann

T R Mann
Director

Brisbane, 28 August 2026

TALIUS GROUP LIMITED CORPORATE INFORMATION

DIRECTORS
Ramsay Carter (Non-Executive Chairman)
Patrick Howard (Managing Director)
Graham Russell (Executive Director)
Stephen Norris (Non-Executive Director)
Gregory Kennish (Non-Executive Director)

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Andrew Ritter

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