22 September 2026

ASX Announcement

CIRCUMSTANCES AFFECTING PRELIMINARY FINANCIAL RESULT (APPENDIX 4E) MARKET RELEASE PURSUANT TO ASX LISTING RULE 4.3D

Jatcorp Limited (**ASX:JAT**) has released the final audited results for the financial year ended 30 June 2026 today, 22 September 2026. The Company previously released its preliminary unaudited financial report (Appendix 4E) to the ASX on 28 August 2026.

After the Appendix 4E was released, the final audit was completed where the following adjustment was identified:

An adjustment was required to reclassify certain employee costs and depreciation expenses attributable to manufacturing activities which were previously classified as employee benefits expense and depreciation and amortisation expense rather than as cost of goods sold.

Accordingly, the comparative information for the year ended 30 June 2025 was also restated.

There is no effect on Loss before income tax, Loss after income tax, Total comprehensive loss, Loss per share, Total assets, Total liabilities and Total equity for any of the periods presented.

The impact of this adjustment is shown below.

Impact on Statement of Profit or loss and other comprehensive income

	2026	Restated 2025
Cost of goods sold:	$	$
Appendix 4E	30,741,518	23,369,903
Reclassification from Depreciation and amortisation expenses	808,795	774,005
Reclassification from Employee benefits expenses	1,172,889	1,169,995
Cost of goods sold as reported in the Annual Report as at 30 June 2026	32,723,202	25,313,903

	2026	Restated 2025
Employee benefits expenses:	$	$
Appendix 4E	2,849,667	2,577,530
Reclassification to Cost of goods sold	(1,172,889)	(1,169,995)
Employee benefits expenses as reported in the Annual Report as at 30 June 2026	1,676,778	1,407,535

	2026	Restated 2025
Depreciation and amortisation expenses:	$	$
Appendix 4E	1,060,403	1,093,113
Reclassification to Cost of goods sold	(808,795)	(774,005)
Depreciation and amortisation expenses as reported in the Annual Report as at 30 June 2026	251,608	319,108

Jatcorp Limited | ABN 31 122 826 242
502/2 Bligh Street Sydney NSW 2000
Phone 02 8098 0232
admin@jatcorp.com | jatcorp.com

This announcement has been authorised by the Board.

ENDS

This announcement was authorised by the Board of Jatcorp Limited.

For further information, please contact:

Investors

Jatcorp Limited
ir@jatcorp.com

Howard Marks
Automic Markets for Jatcorp Limited
+61 402 438 019
howard.marks@automicgroup.com.au

About Jatcorp Limited

Jatcorp Limited (ASX: JAT) is an ASX-listed, Australian health and wellness consumer goods company recognised for its innovative and unique health and functional food products. Jatcorp's vision is to become a health and wellness consumer goods leader in the Asia Pacific region.