

Results disclosed in Unaudited Appendix 4E Preliminary Final Report compared with the 2026 Annual Report

Delorean Corporation Limited (ASX: DEL) (“Delorean” or “the Company”) refers to the Company’s unaudited preliminary financial statements lodged with the ASX on 31st August 2026 (Appendix 4E) and the Company’s 2026 Annual Report lodged with the ASX today (Annual report). The purpose of this announcement is to provide an explanation for the material differences between the results disclosed in the Appendix 4E Preliminary Final Report and those disclosed in the final Annual Report.

Upon finalisation of the audited accounting for the year ended 30 June 2026, the following adjustments have been reflected in the Annual Report:

Consolidated Statement of Profit or Loss and Other Comprehensive Income:

- Increase in Revenue of \$0.8 million from \$8.5 million to \$9.3 million due to the recognition of an approved variation claim for costs incurred up to 30 June 2026. The adjustment was recognised as accrued income at year end as it related to services performed and costs incurred prior to 30 June 2026.

Consolidated Statement of Financial Position:

- Increase in Deferred tax assets and Deferred tax liabilities of \$0.2 million from \$0.1 million to \$0.3 million, respectively, due to presentation and classification adjustments made during the preparation of the 2026 Annual Report. The changes related to the reclassification of opening deferred tax balances, right-of-use asset temporary differences and trade debtor deferred tax balances. The adjustments affected the gross presentation of deferred tax balances only and had no impact on the Consolidated Entity’s net deferred tax position, profit or loss, net assets or equity.
- Increase in Trade and other receivables of \$0.8 million from \$2.7 million to \$3.6 million due to the recognition of accrued income associated with an approved variation claim for costs incurred up to 30 June 2026.



Consolidated Statement of Cash Flows:

- Subsequent to the release of the Appendix 4E, the Company reclassified a \$4,180,000 government grant receipt from operating activities within the statement of cash flows. The grant was received to fund SA1 project and was credited directly against property, plant and equipment. The reclassification was made to align the cash inflow with the relating investing activity and associated balance sheet movement. This change affected the presentation of cash flows only and had no impact on net cash flows of the Consolidated Entity's financial position or results.

Authorised on behalf of the Delorean Corporation Board of Directors by Hamish Jolly, Executive Chair.

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About Delorean Corporation Limited

Delorean Corporation (ASX: DEL) is a leading Australian bioenergy company specialising in the design, construction, ownership, and operation of bioenergy infrastructure.

Through its Engineering, Infrastructure, and Energy Retail divisions, Delorean delivers projects across the full lifecycle — from conception to operation — processing and diverting organic waste from landfill, generating renewable energy, and monetising multiple revenue streams including electricity, heat, gas, carbon credits, and waste processing fees.

For more Company information and to engage with management by asking questions about Delorean's latest announcements and updates, visit
<https://investorhub.deloreancorporation.com.au/>