

30 September 2026
ASX Release
Notification under ASX Listing Rule 4.3D

Streamplay Studio Limited (ASX: SP8), ("Streamplay" or the "Company"), has released its final audited results for the financial year ended 30 June 2026 today, Wednesday 30 September 2026. The Company previously released its preliminary unaudited financial report (Appendix 4E) to the ASX on 31 August 2026. After the Appendix 4E was released, the final audit was completed where the following adjustments were identified:

Impact on Statement of Profit or Loss and Other Comprehensive Income

The principal differences between the Appendix 4E and the audited Statement of Profit or Loss and Other Comprehensive Income arose from the finalisation of Noodlecake's financial accounts and the completion of the audit process subsequent to the release of the Appendix 4E.

Following completion of Noodlecake's financial close, revenue transactions that had not been recognised at the time the Appendix 4E was prepared were recorded in the audited financial statements. Corresponding expenses associated with these transactions were also recognised as part of the finalisation process.

In addition, an incorrect CAD-to-AUD foreign exchange rate was applied in translating Noodlecake's financial information for the purposes of the Appendix 4E. The audited financial statements reflect the appropriate foreign currency translation rates. The main variance is an increase in the Company's 'Revenue from operating activities' of \$519,659 leading to an improved Profit/(Loss) after income tax for the year of \$319,622 i.e. from a ~\$2.3M loss to a ~\$2M loss.

The completion of the Group's tax review also resulted in adjustments to income tax expense and deferred tax balances that had not been fully assessed at the time the Appendix 4E was prepared. These matters are reflected in the reconciliation between the Appendix 4E and the audited Statement of Profit or Loss and Other Comprehensive Income set out below.

	Annual report	Appendix 4E	Variance
	\$	\$	\$
Continuing Operations			
Revenue from operating activities	13,803,733	13,284,330	519,403
Other income	361,624	361,368	256
Total Income	14,165,357	13,645,698	519,659
Cost of goods sold	(8,604,642)	(8,304,535)	(300,107)
Other operating expenses	(7,070,863)	(6,877,534)	(193,329)
Total Operating Expenses	(15,675,505)	(15,182,069)	(493,436)
Profit/(Loss) before income tax from continuing operations	(1,510,148)	(1,536,371)	26,223
Income tax benefit/ (expenses)	(537,413)	(830,812)	293,399
Profit/(Loss) after income tax for the year	(2,047,561)	(2,367,183)	319,622



**Items that may be reclassified
subsequently to Profit or loss**

Other comprehensive loss, net of income tax	(415,219)	29,368	(444,587)
Total comprehensive loss for the year	(2,462,780)	(2,337,815)	(124,965)

Impact on Statement of Financial Position

The principal differences between the Appendix 4E and the audited Statement of Financial Position relate to the finalisation of Noodlecake's financial accounts, foreign currency translation adjustments, and the completion of the Group's tax review.

The variance in cash and cash equivalents primarily reflects the correction of the CAD-to-AUD foreign exchange rate applied in the Appendix 4E. The foreign currency translation adjustment also affected certain trade and other receivable and payable balances relating to Noodlecake.

In addition, the carrying value of Noodlecake's intangible assets had not been finalised when the Appendix 4E was prepared. The audited financial statements incorporate the completed assessment and recognition of these assets.

The Group's deferred tax position was also finalised as part of the year-end tax review process, resulting in adjustments to deferred tax balances that were not reflected in the Appendix 4E.

These matters are reflected in the reconciliation between the Appendix 4E and the audited Statement of Financial Position set out below.

	Annual report	Appendix 4E	Variance
	\$	\$	\$
Current Assets			
Other current assets	6,432,161	6,597,451	(165,290)
Current tax assets	224,348	20,539	203,809
Total Current Assets	6,656,509	6,617,990	38,519
Non-current Assets			
Other non-current assets	4,092,142	4,129,677	(37,535)
Intangible assets	5,162,222	5,537,050	(374,828)
Total Non-current Assets	9,254,364	9,666,727	(412,363)
Total Assets	15,910,873	16,284,717	(373,844)
Current Liabilities			
Trade and other payables	1,039,683	1,086,007	(46,324)
Other current liabilities	1,612,238	1,616,797	(4,559)
Total Current Liabilities	2,651,921	2,702,804	(50,883)



Non-current Liabilities

Other non-current liabilities	4,381	4,707	(326)
Deferred tax liability	1,142,623	1,340,293	(197,670)
Total Non-current Liabilities	1,147,004	1,345,000	(197,996)

Total Liabilities	3,798,925	4,047,804	(248,879)
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Net Assets	12,111,948	12,236,913	(124,965)
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Equity

Issued capital	73,870,355	73,870,355	-
Reserves	427,728	872,315	(444,587)
Accumulated losses	(62,186,135)	(62,505,757)	319,622
Total equity	12,111,948	12,236,913	(124,965)

Impact on Statement of Cash Flows

The differences between the Appendix 4E and the audited Statement of Cash Flows primarily relate to the final classification and presentation of certain cash flow items following completion of the audit.

The purchase of plant and equipment, which was previously included within other investing cash flows in the Appendix 4E, has been separately presented in the audited financial statements.

In addition, lease payments have been reclassified from operating activities to financing activities in the audited Statement of Cash Flows to align with the final presentation adopted in the Annual Report.

These matters are reflected in the reconciliation between the Appendix 4E and the audited Statement of Cash Flows set out below.

	Annual report	Appendix 4E	Variance
	\$	\$	\$
Cash flows from operating activities			
Other operating cashflows	9,760,286	9,760,285	4,741
Payments to suppliers and employees	(7,431,869)	(7,632,327)	(200,458)
Income tax refund	(174,210)	158,547	(332,298)
Net cash used in operating activities	2,154,207	2,286,505	(132,298)
Cash flows from investing activities			
Other investing cashflows	(1,816,476)	(1,791,214)	(25,262)
Acquisition of intangible assets	(2,311,640)	(2,404,199)	92,559
Deferred consideration payment	(1,791,214)	(1,791,214)	-
Net cash (used in) / provided by investing activities	(4,128,116)	(4,195,413)	67,297



Cash flows from financing activities

Lease payment	(69,620)	-	(69,620)
Net cash (used in) / provided by financing activities	(69,620)	-	(69,620)

Net increase/(decrease) in cash and cash equivalents

	(2,043,529)	(1,908,908)	(134,621)
Cash and cash equivalents at the beginning of the year	7,729,356	7,729,356	-
Effects of exchange rate changes	(33,804)	(48,947)	15,143
Cash and cash equivalents at the end of the year	5,652,023	5,771,501	(119,478)

This announcement has been authorised by the Board.

For further information

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About Streamplay Studio

Streamplay Studio Limited (ASX:SP8) is the owner of North America-based Noodlecake Studios, an award-winning indie studio recognised for its innovative original IPs and global publishing partnerships. With over 60 published titles and more than 270 million downloads worldwide, Noodlecake continues to lead in premium mobile and indie gaming. Streamplay's operations span game development and publishing, esports, streaming, and telco-aligned services across North America, Australia, MEA, and the Pacific Islands.

More information: www.streamplay.studio
www.noodlecake.com

ASX release authorised by the Board of Directors of Streamplay Studio Limited

