



31 March 2026

ASX- Announcement

ASX Markets Announcement Office
ASX Limited
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Australia

BY ELECTRONIC LODGEMENT

Variation of the Audited Financial Statements to the Unaudited Preliminary Final Report (Appendix 4E)

Kina Securities Limited (ASX:KSL) (Kina or the Company) advises that in line with potential changes highlighted in the FY25 Result Announcement, released on 27 February 2026, there have been adjustments to the Company's final results, including its net profit after tax (NPAT). The adjusted NPAT remains within the range stated in that 27 February 2026 release and the underlying performance of the business remains unchanged.

Following discussions with the auditor regarding the capitalization treatment of two projects in relation to AML/CTF capability uplift and Enterprise Resource Planning, there was a re-classification of capitalized costs of intangible assets to operating expenses under IAS 38 interpretation guidelines, and a reduction in carrying value of financial assets at fair value through profit or loss. As a result, the total combined pre-tax adjustments to intangible assets and financial assets at fair value assets is K9.1m and income tax expense is reduced by PGK3.0m, resulting in a net PGK6.1 million reduction in NPAT.

These adjustments do not impact cash and there has been no material change to the trading profit or loss, or the net assets in the Preliminary Final Report.

The Board notes that these circumstances do not fall under ASX Listing Rule 4.3D and there is no impact on KSL's outlook for the 2026 year, which remains unchanged from that expressed at the time of our FY25 Result Announcement.

End

This announcement was authorised for release by Kina Securities Limited's Disclosure Committee.

For Further Information:

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