



ENERGY WORLD CORPORATION LTD.

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30 September 2025

The Manager
ASX Company Announcements
ASX Limited

Total no. of page(s): 2

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

Energy World Corporation Ltd (ASX: EWC)

Energy World Corporation Ltd released the final audited results for the financial year ended 30 June 2025 today, 30 September 2025. The Company previously released its preliminary unaudited financial report (Appendix 4E) to the ASX on 29 August 2025.

After the Appendix 4E was released, the final audit was completed where the following 2 adjustments were identified:

Adjustment 1

An adjustment was required to reclassify the DRIA Slipform and EWI loan as equity under AASB 132 based on a subscription agreement entered into with the conversion option meeting the "fixed-for-fixed" criterion with a set price of \$0.88 per share and no variability clause. This conversion requires shareholder approval which is within the Company's control and therefore presented as equity.

As a consequence, in the Statement of Financial Position, Borrowings (Liabilities) have decreased, with a corresponding increase in Capital (Equity). The impact of this adjustment is shown below.

Impact on Statement of Financial Position

<i>Current liabilities:</i>	<u>\$'000</u>
Borrowings (Appendix 4E)	18,622
Adjustment for conversion of DRIA Slipform and EWI loan to Equity (decrease in Borrowings)	(18,822)
Borrowings as reported in the Annual Report as at 30 June 2025	-
<i>Non-current liabilities:</i>	<u>\$'000</u>
Borrowings (Appendix 4E)	419,315
Adjustment for conversion of DRIA Slipform and EWI loan to Equity (decrease in Borrowings)	(419,315)
Borrowings as reported in the Annual Report as at 30 June 2025	-
<i>Equity:</i>	<u>\$'000</u>
Capital (Appendix 4E)	555,670
Adjustment for conversion of DRIA Slipform and EWI loan to Equity (increase in Equity)	437,937
Capital as reported in the Annual Report as at 30 June 2025	993,607

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Adjustment 2

The Company reclassified the Director fees payable from non-current to current.

As a result, in the Statement of Financial Position, Trade and other payables (Liabilities) have increased, with a corresponding decrease in Trade and other payables (Liabilities). The impact of this adjustment is shown below.

Impact on Statement of Financial Position

<i>Current liabilities:</i>	<u>\$'000</u>
Trade and other payables (Appendix 4E)	13,906
Adjustment for reclassification (increase in Trade and other payables)	2,237
Trade and other payables as reported in the Annual Report as at 30 June 2025	<u>16,143</u>

<i>Non-current liabilities:</i>	<u>\$'000</u>
Trade and other payables (Appendix 4E)	10,287
Adjustment for reclassification (decrease in Trade and other payables)	(2,237)
Trade and other payables as reported in the Annual Report as at 30 June 2025	<u>8,050</u>

This announcement has been authorised by the Board.

Further information

For further information, please visit <http://www.energyworldcorp.com/index.php>

Energy World Corporation Ltd investor relations contact:

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