MARKET RELEASE – Thursday, 12 November 2026

Response to open letter regarding FY26 financial statements

Spark notes that on Wednesday 11 November a letter was published publicly raising a technical accounting matter regarding Spark's FY26 Financial Statements. This letter noted that the gain on sale on Spark's data centre transaction should have been classified within net earnings from discontinued operation rather than operating revenues and other gains.

Spark acknowledges the classification matter raised and does not consider there to be a material impact to the FY26 Financial Statements as a result. We confirm this matter has no effect on Deloitte's unmodified audit opinion. Spark has provided full transparency on the financial impact of the data centre transaction in its FY26 financial statements. The classification matter raised has no impact on total net earnings, total comprehensive income, adjusted total EBITDAI, adjusted total net earnings, free cashflow, the payment of dividends, or the achievement of Spark's FY26 guidance.

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