EUROSPORTS GLOBAL LIMITED

Company Registration Number: 201230284Z

Unaudited Condensed Interim Financial Statements
For the Second Quarter and Six Months Ended 30 September 2026

The Company is required under Catalist Rule 705(2) to report its financial statements quarterly.

*This announcement has been reviewed by the Company's sponsor, RHT Capital Pte. Ltd. (the "**Sponsor**"). It has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**Exchange**") and the Exchange assumes no responsibility for the contents of this document, including the correctness of any of the statements or opinions made or reports contained in this document.*

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A. CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	Notes	Group					
		3 months ended			6 months ended		
		Unaudited 30-Sep-26 S$'000	Unaudited 30-Sep-25 S$'000	Change %	Unaudited 30-Sep-26 S$'000	Unaudited 30-Sep-25 S$'000	Change %
Revenue		7,829	11,202	-30.1	15,098	19,280	-21.7
Cost of sales		(6,668)	(9,410)	-29.1	(12,800)	(15,854)	-19.3
Gross profit		**1,161**	**1,792**	-35.2	**2,298**	**3,426**	-32.9
Other income		100	447	-77.6	350	751	-53.4
Interest income		24	33	-27.3	31	19	63.2
Other gains		101	33	206.1	170	122	39.3
Marketing and distribution expenses		(177)	(498)	-64.4	(362)	(572)	-36.7
Administrative expenses		(1,852)	(2,146)	-13.7	(3,578)	(4,212)	-15.1
Other losses		(173)	14	n.m	(385)	(167)	130.5
Finance costs		(285)	(427)	-33.3	(669)	(822)	-18.6
Loss before income tax	5	**(1,101)**	**(752)**	46.4	**(2,145)**	**(1,455)**	47.4
Income tax expenses	6	(140)	-	n.m	(140)	-	n.m
Net loss		**(1,241)**	**(752)**	65.1	**(2,285)**	**(1,455)**	57.1
Other comprehensive loss:							
Item that may be reclassified subsequently to profit or loss:							
Foreign currency translation adjustment		-	(3)	-100.0	-	-	n.m
Total comprehensive loss		**(1,241)**	**(755)**	64.4	**(2,285)**	**(1,455)**	57.1
Net loss attributable to:							
Equity holders of the company		(1,212)	(783)	54.8	(2,185)	(1,463)	49.4
Non-controlling interests		(29)	31	n.m	(100)	8	n.m
Net loss		**(1,241)**	**(752)**	65.0	**(2,285)**	**(1,455)**	57.0
Total comprehensive loss attributable to:							
Equity holders of the company		(1,212)	(786)	54.2	(2,185)	(1,463)	49.4
Non-controlling interests		(29)	31	n.m	(100)	8	n.m
Total comprehensive loss		**(1,241)**	**(755)**	64.4	**(2,285)**	**(1,455)**	57.0
		Cents	**Cents**		**Cents**	**Cents**	
Earnings per share(loss):							
Basic and diluted	7	(0.42)	(0.31)	35.9	(0.77)	(0.59)	29.9

Note:
n.m. denotes not meaningful

B. CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

	Notes	Group As at Unaudited 30-Sep-26 S$'000	Group As at Audited 31-Mar-26 S$'000	Company As at Unaudited 30-Sep-26 S$'000	Company As at Audited 31-Mar-26 S$'000
ASSETS					
Non-current assets					
Plant and equipment	10	901	1,127	-	-
Right-of-use assets		-	1,538	-	1,461
Intangible assets	11	13,419	13,401	-	-
Investment in subsidiaries		-	-	14,469	14,469
Financial assets at FVTPL		139	139	139	139
Total non-current assets		14,459	16,205	14,608	16,069
Current assets					
Inventories		13,387	12,464	-	-
Right-of-use assets		590	-	474	-
Trade and other receivables		1,026	3,505	10,054	9,694
Other non-financial assets		9,144	6,910	532	573
Cash and cash equivalents	12	3,793	5,752	13	77
Total current assets		27,940	28,631	11,073	10,344
Total assets		42,399	44,836	25,681	26,413
EQUITY AND LIABILITIES					
Equity					
Share capital	13	20,169	18,181	20,169	18,181
Other reserves		780	576	225	225
Accumulated losses		(19,153)	(16,968)	(16,949)	(15,869)
Equity attributable to owners of the company		1,796	1,789	3,445	2,537
Non-controlling interests		2,040	2,140	-	-
Total equity		3,836	3,929	3,445	2,537
Non-current liabilities					
Other financial liabilities	14	4,084	5,729	3,624	4,929
Total non-current liabilities		4,084	5,729	3,624	4,929
Current liabilities					
Trade and other payables		5,073	5,621	7,344	7,585
Other financial liabilities	14	16,890	16,497	10,793	9,849
Lease liabilities		514	1,591	475	1,513
Other non-financial liabilities	15	11,886	11,436	-	-
Income tax payables		116	33	-	-
Total current liabilities		34,479	35,178	18,612	18,947
Total liabilities		38,563	40,907	22,236	23,876
Total equity and liabilities		42,399	44,836	25,681	26,413

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY

	Group					
	Share Capital S$'000	Other reserves S$'000	Accumulated losses S$'000	Attributable to equity holders of the company S$'000	Non-controlling interests S$'000	Total equity S$'000
Current year:						
Opening balance at 1 April 2026	18,181	576	(16,968)	1,789	2,140	3,929
Issue of new shares	1,988	-	-	1,988	-	1,988
Total comprehensive loss for the period	-	-	(2,185)	(2,185)	(100)	(2,285)
Share-based payment	-	204	-	204	-	204
Closing balance at 30 September 2026	20,169	780	(19,153)	1,796	2,040	3,836
Previous year:						
Opening balance at 1 April 2025	14,659	627	(14,854)	432	3,275	3,707
Total comprehensive loss for the period	-	-	(1,463)	(1,463)	8	(1,455)
Purchase of treasury shares	(84)	-	-	(84)	-	(84)
Disposal of treasury shares	1,803	-	-	1,803	-	1,803
Loss on disposal of treasury shares	-	-	(603)	(603)	-	(603)
Share-based payment	-	(304)	319	15	6	21
Closing balance at 30 September 2025	16,378	323	(16,601)	100	3,289	3,389

C. CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY (CONT'D)

	Company			
	Share capital S$'000	Other Reserve S$'000	Accumulated losses S$'000	Total equity S$'000
Current year:				
Opening balance at 1 April 2026	18,181	225	(15,869)	2,537
Total comprehensive loss for the period	-	-	(1,080)	(1,080)
Issue of new shares	1,988	-	-	1,988
Closing balance at 30 September 2026	20,169	225	(16,949)	3,445
Previous year:				
Opening balance at 1 April 2025	14,659	-	(14,307)	352
Total comprehensive loss for the period	-	-	(515)	(515)
Purchase of treasury shares	(84)	-	-	(84)
Disposal of treasury shares	1,803	-	-	1,803
Loss of disposal of treasury shares	-	-	(603)	(603)
Closing balance at 30 September 2025	16,378	-	(16,004)	374

D. CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

	Group	
	6 months ended	
	30-Sep-26	30-Sep-25
	S$'000	S$'000
Cash flows used in operating activities		
Loss before tax	(2,144)	(1,455)
Adjustments for:		
Depreciation of plant and equipment	127	156
Depreciation of right-of-use assets	1,003	1,094
Loss on disposal of plant and equipment	82	36
Interest income	(31)	(19)
Interest expense on financial liabilities	641	704
Interest expense on lease liabilities	28	118
Performance share expense	204	21
Gain from ROU lease termination	(170)	-
Operating cash flows before changes in working capital	(260)	655
Inventories	(922)	(3,866)
Trade and other receivables	2,479	(1,285)
Other non-financial assets	(2,233)	(2,253)
Other non-financial liabilities	450	159
Trade and other payables	(635)	1,687
Net cash flows used in operations	(1,121)	(4,903)
Income taxes paid	(57)	(50)
Net cash flows used in operating activities	**(1,178)**	**(4,953)**
Cash flows from/(used) investing activities		
Additions to intangible assets	(18)	(29)
Purchase of plant and equipment	-	(25)
Disposal of plant and equipment	17	12
Modification of ROU	116	-
Interest income received	31	19
Net cash flows from/(used) investing activities	**146**	**(23)**
Cash flows from financing activities		
Repayment of loans and borrowing	(1,167)	(1,997)
Increase in loans and borrowing	-	5,366
Decrease in security deposits for banking facilities	1,270	935
Purchase of treasury shares	-	(84)
Payment of lease liabilities	(1,076)	(1,053)
Proceeds from issue of new share placement	1,988	-
Sales of treasury shares	-	1,200
Interest expense paid	(669)	(704)
Net cash flows from financing activities	**346**	**3,663**
Net decrease in cash and cash equivalents	(686)	(1,313)
Cash and cash equivalents, statement of cash flows, beginning balance	922	1,533
Effect of currency translation	-	-
Cash and cash equivalents, statement of cash flows, ending balance (Note 12A)	**236**	**220**

E. NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1. CORPORATE INFORMATION

EuroSports Global Limited (the "**Company**" or "**ESG**") is incorporated in Singapore and its shares are publicly traded on the Catalist Board of Singapore Exchange Securities Trading Limited. These condensed interim consolidated financial statements as at and for the Second Quarter and Six Months Ended 30 September 2026 comprise the Company and its subsidiaries (collectively, the "**Group**"). The principal activities of the Company are those of an investment holding company and the provision of management services.

The principal activities of the Group are:

(a) Distribution and retailing of imported automobiles, import of parts and accessories and repairs and servicing of automobiles;
(b) Developing innovative new technologies, services and solutions for electric motorcycles;
(c) Distribution of automobiles, parts and accessories in Indonesia; and
(d) Trading and distribution of watches and related accessories.

2. BASIS OF PREPARATION

The condensed interim financial statements for the Second Quarter and Six Months Ended 30 September 2026 have been prepared in accordance with SFRS(I) 1-34 *Interim Financial Reporting* issued by the Accounting Standards Council Singapore. The condensed interim financial statements do not include all the information required for a complete set of financial statements. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Group's financial position and performance of the Group since the last annual financial statements for the year ended 31 March 2026.

The accounting policies adopted are consistent with those of the previous financial year which were prepared in accordance with Singapore Financial Reporting Standards (International) ("**SFRS(I)s**"), except for the adoption of new and amended standards as set out in Note 2.1.

The condensed interim financial statements are presented in Singapore dollar ("**S$**") which is the Company's functional currency and all values are rounded to the nearest thousand ("**S$'000**") except when otherwise indicated.

Going concern assumption

The Group incurred a net loss of S$2,285,000 and has net cash outflows used in operating activities of S$1,178,000 during the financial period ended 30 September 2026, and as of that date, the Group and the Company's current liabilities exceeded their current assets by S$6,539,000 and S$7,539,000 respectively. These circumstances represent a material uncertainty on the Group and Company's abilities to continue as going concerns.

Notwithstanding the negative working capital position, the management and the Board are of the view that the use of going concern basis in the preparation of these financial statements is appropriate, after taking into account the following matters:

- The Group remains confident in the ability of its automobiles distribution business to generate sufficient operating cash flow to support its operating expenses in the next 12 months from the date of approval of the financial statements;

- Subsequent to the financial year end and up to the date of approval of these financial statements, the Group has actively engaged in securing additional funding to support its operations for at least the next 12 months. Discussions with financial institutions and potential investors are ongoing, and the Group is optimistic about obtaining the necessary funding; and

- The Group is in the process of securing additional funding to support its operations for at least the next 12 months. The secured funding will be designated for the group's automobile distribution business, and the commercialisation of the sustainable mobility business. The Group remains committed to prudent financial management and will ensure that these funds are utilised in a disciplined and purpose-driven manner, in strict alignment with their intended use.

Accordingly, the Directors consider it appropriate that these condensed interim consolidated financial statements are prepared on a going concern basis.

2.1 NEW AND REVISED STANDARDS ADOPTED

The Group has fully adopted the new and revised SFRS(I)s and related Interpretations to SFRS(I) ("**SFRS(I) INT**") that are relevant to the Group and effective for the financial period beginning on or after 1 April 2026. The adoption of these new and revised SFRS(I)s and SFRS(I) INT did not result in any substantial change to the Group's accounting policies and has no material effect on the condensed interim financial statements.

2.2 USE OF JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

In preparing the condensed interim financial statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The significant judgements made by management in applying the Group's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the consolidated financial statements as at and for the year ended 31 March 2026.

3. SEASONAL OPERATIONS

The Group's businesses were not affected significantly by seasonal or cyclical factors during the Second Quarter and Six Months Ended 30 September 2026 ("**2QFY2027**" and "**6MFY2027**" respectively).

4. FINANCIAL INFORMATION BY OPERATING SEGMENTS

4.1 INFORMATION ABOUT REPORTABLE SEGMENT PROFIT OR LOSS, ASSETS AND LIABILITIES

Disclosure of information about operating segments, products and services, the geographical areas, and the major customers are made as required by SFRS(I) 8 Operating Segments. This disclosure standard has no impact on the reported financial performance or financial position of the Group.

For management purposes, the Group is organised into the following major strategic operating segments that offer different products and services: (1) automobiles distribution, (2) sustainable mobility and (3) other. Such a structural organisation is determined by the nature of risks and returns associated with each business segment and it defines the management structure as well as the internal reporting system.

It represents the basis on which the management reports the primary segment information that is available and that is evaluated regularly by the chief operating decision maker in deciding how to allocate resources and in assessing the performance. They are managed separately because each business requires different strategies.

The principal segments and type of products and services are as follows:

(i) Automobiles distribution business retails new luxury automobiles as well as pre-owned automobiles;
(ii) Sustainable mobility (electric motorcycles); and
(iii) Other includes sales of watches.

Inter-segment sales are measured on the basis that the entity actually used to price the transfers. Internal transfer pricing policies of the Group are as far as practicable based on market prices. The accounting policies of the operating segments are the same as those described in the significant accounting policies.

The management reporting system evaluates performances based on a number of factors. However, the primary profitability measurement to evaluate segment's operating results comprise mainly profit before taxation.

4. FINANCIAL INFORMATION BY OPERATING SEGMENTS (CONT'D)

4.2 GEOGRAPHICAL INFORMATION

The following table provides an analysis of the revenue by geographical market, based on customer's location, irrespective of the origin of the goods:

	Group			
	3 months ended		6 months ended	
	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000
Singapore	4,734	8,627	11,502	14,641
South East Asia[(a)]	3,095	2,575	3,596	4,639
	7,829	11,202	15,098	19,280

Note:
(a) South East Asia includes Malaysia and Indonesia

Revenue is attributed to countries on the basis of the customer's location irrespective of the origin of the goods.

4. FINANCIAL INFORMATION BY OPERATING SEGMENTS (CONT'D)

4.3 PROFIT OR LOSS FROM CONTINUING OPERATIONS AND RECONCILIATIONS

3 Months Ended	Automobiles distribution		Sustainable mobility		Other		Consolidated	
	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000
Total segment revenue	7,829	11,200	-	2	-	-	7,829	11,202
Revenue from external parties	7,829	11,200	-	2	-	-	7,829	11,202
- Sales of automobiles	*6,629*	*10,067*	*-*	*-*	*-*	*-*	*6,629*	*10,067*
- Sales of watches	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*-*
- Sales of merchandise, parts and servicing	*1,200*	*1,133*	*-*	*2*	*-*	*-*	*1,200*	*1,135*
Segment Profit/(Loss)	1,161	1,792	-	-	-	-	1,161	1,792
Other income	100	446	-	1	-	-	100	447
Interest income	24	33	-	-	-	-	24	33
Other gains	101	33	-	-	-	-	101	33
Marketing and distribution expenses	(177)	(493)	-	(5)	-	-	(177)	(498)
Administrative expenses	(1,791)	(2,023)	(59)	(120)	(2)	(3)	(1.852)	(2,146)
- Depreciation of plant and equipment	*(51)*	*(57)*	*(11)*	*(19)*	-	-	(62)	(76)
- Depreciation of right-of-use assets	*(427)*	*(458)*	*(83)*	*(83)*	-	-	(510)	(541)
Other losses	(174)	14	-	-	1	-	(173)	14
Finance costs	(288)	(427)	-	-	3	-	(285)	(427)
Loss before tax	**(1,044)**	**(625)**	(59)	(124)	-	(3)	**(1,101)**	**(752)**
Income tax expense	(140)	-	-	-	-	-	(140)	-
Loss, net of tax	**(1,184)**	**(625)**	(59)	(124)	-	(3)	**(1,241)**	**(752)**

4. FINANCIAL INFORMATION BY OPERATING SEGMENTS (CONT'D)

4.3 PROFIT OR LOSS FROM CONTINUING OPERATIONS AND RECONCILIATIONS (CONT'D)

6 months ended	Automobiles distribution		Sustainable mobility		Other		Consolidated	
	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000
Total segment revenue	15,098	19,278	-	2	-	-	15,098	19,280
Revenue from external parties	15,098	19,278	-	2	-	-	15,098	19,280
- Sales of automobiles	*12,563*	*17,205*	-	-	-	-	*12,563*	*17,205*
- Sales of watches	-	-	-	-	-	-	-	-
- Sales of merchandise, parts and servicing	*2,535*	*2,073*	-	*2*	-	-	*2,535*	*2,075*
Segment profit / (loss)	2,298	3,425	-	1	-	-	2,298	3,426
Other income	348	748	2	3	-	-	350	751
Interest income	31	19	-	-	-	-	31	19
Other gains	170	84	-	38	-	-	170	122
Marketing and distribution expenses	(351)	(566)	(11)	(6)	-	-	(362)	(572)
Administrative expenses	(3,451)	(3,569)	(122)	(637)	(5)	(6)	(3,578)	(4,212)
- Depreciation of plant and equipment	*(103)*	*(117)*	*(24)*	*(39)*	-	-	*(127)*	*(156)*
- Depreciation of right-of-use assets	*(838)*	*(929)*	*(165)*	*(165)*	-	-	*(1,003)*	*(1,094)*
Other losses	(385)	(167)	-	-	-	-	(385)	(167)
Finance costs	(669)	(822)	-	-	-	-	(669)	(822)
Loss before tax	**(2,009)**	**(848)**	**(131)**	**(601)**	**(5)**	**(6)**	**(2,145)**	**(1,455)**
Income tax expense	(140)	-	-	-	-	-	(140)	-
Loss, net of tax	**(2,149)**	**(848)**	**(131)**	**(601)**	**(5)**	**(6)**	**(2,285)**	**(1,455)**

4. FINANCIAL INFORMATION BY OPERATING SEGMENTS (CONT'D)

4.4 ASSETS, LIABILITIES AND RECONCILIATIONS

	Segment assets		Segment liabilities	
	As at		As at	
	30-Sep-26 S$'000	31-Mar-26 S$'000	30-Sep-26 S$'000	31-Mar-26 S$'000
Automobiles distribution	57,038	42,305	59,221	63,011
Sustainable mobility	17,375	17,658	12,861	12,921
Other	22	30	4,687	4,690
	74,435	59,993	76,769	80,622
Elimination of inter-segment	(32,036)	(15,157)	(38,206)	(39,715)
Total	42,399	44,836	38,563	40,907

5. LOSS BEFORE TAX

The following significant items have been included in arriving at loss before tax:

5.1 OTHER INCOME

	Group			
	3 months ended		6 months ended	
	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000
Commission income	15	86	55	173
Rental income	-	20	-	20
Storage income	6	49	38	99
Sales incentives from manufacturers	76	203	209	345
Others	3	89	48	114
	100	447	350	751

5.2 OTHER GAINS AND (OTHER LOSSES)

	Group			
	3 months ended		6 months ended	
	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000
Allowance for impairment on trade and other receivables	(166)	49	(283)	(131)
Foreign exchange gains, net	(7)	34	(30)	122
Loss on disposal of plant and equipment	-	(36)	(82)	(36)
Miscellaneous losses, net	101	-	170	-
Net	(72)	47	(215)	(45)

5. LOSS BEFORE TAX (CONT'D)

5.2 OTHER GAINS AND (OTHER LOSSES) (CONT'D)

	Group			
	3 months ended		6 months ended	
	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000
Presented in profit or loss as:				
Other gains	101	33	170	122
Other losses	(173)	14	(385)	(167)
Net	(72)	47	(215)	(45)

5.3 MARKETING AND DISTRIBUTION EXPENSES AND ADMINISTRATIVE EXPENSES

The major components include the following:

	Group			
	3 months ended		6 months ended	
	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000
Marketing and distribution expenses				
Advertising and promotions	117	363	148	350
Employee benefits expense	61	66	142	188
Entertainment	(2)	68	71	11
Administrative Expenses				
Depreciation of plant and equipment	62	76	127	156
Depreciation of right-of-use assets	510	541	1,003	1,094
Employee benefits expense	902	877	1,798	1,950

5.4 RELATED PARTY TRANSACTIONS

There are no material related party transactions apart from those disclosed elsewhere in the unaudited condensed quarterly financial statements for the six months period ended 30 September 2026.

6. INCOME TAX EXPENSES

The Group calculates the period income tax expense using the tax rate that would be applicable to the expected total annual earnings. The major components of income tax expense in the condensed interim consolidated statement of profit or loss are:

	Group			
	3 months ended		6 months ended	
	30-Sep-26 S$'000	30-Sep-25 S$'000	30-Sep-26 S$'000	30-Sep-25 S$'000
Current tax expense	-	-	-	-
Under provision for prior period	140	-	140	-
	140	-	140	-

7. LOSS PER SHARE

	Group			
	3 months ended		6 months ended	
	30-Sep-26	30-Sep-25	30-Sep-26	30-Sep-25
Net loss attributable to equity holders of the company (S$'000)	(1,212)	(786)	(2,185)	(1,463)
Weighted average number of ordinary shares ('000)	285,056	248,028	285,056	248,028
Loss per share – basic and diluted (cents)	(0.42)	(0.31)	(0.77)	(0.59)

Loss per share is computed based on loss, net of tax attributable to equity holders of the company, divided by the weighted average number of ordinary shares. For 6MFY2027, 2QFY2027, 6MFY2026 and 2QFY2026, the computation of diluted EPS does not assume the conversion of convertible bonds, as they are considered anti-dilutive. Other than the convertible bonds, no other potential dilutive ordinary shares exist for either period.

8. DIVIDENDS

No dividend has been paid for 6MFY2027 (6MFY2026: Nil).

9. NET ASSET VALUE

	Group		Company	
	As at		As at	
	30-Sep-26	31-Mar-26	30-Sep-26	31-Mar-26
Net asset value ("**NAV**") per ordinary shares (cents)	0.62	0.68	1.19	0.96
Equity attributable to equity holders of the company (S$'000)	1,797	1,789	3,445	2,537
Number of ordinary shares used in computation of NAV per ordinary shares ('000)	289,500	263,000	289,500	263,000

10. PLANT AND EQUIPMENT

During the 6MFY2027, the Group did not acquire any plant and equipment (6MFY2026: S$25,357) and disposed of plant and equipment amounting to S$17,000 (6MFY2026: S$11,859).

11. INTANGIBLE ASSETS

	Group Development cost S$'000
At 31 March 2026	
Cost	13,401
Accumulated amortisation and impairment	-
Carrying value	13,401
6 months ended 30 September 2026	
Additions	18
Carrying value at 30 September 2026	13,419
At 30 September 2026	
Cost	13,419
Accumulated amortisation and impairment	-
Carrying value	13,419

Development cost relates to sustainable mobility in developing the electric motorcycles. The amortisation of the development cost begins when the development is complete and the asset is available for use.

All research costs and development costs not eligible for capitalisation have been expensed and are recognised in profit or loss.

The intangible assets were tested for impairment at the end of the reporting period. An impairment loss is the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount. The recoverable amount of an asset or a cash-generating unit ("**CGU**") is the higher of its fair value less costs of disposal or its value in use. The recoverable amounts of cash-generating units have been measured based on the fair value less costs of disposal method or the value in use method as appropriate for the separate CGUs.

The value in use was measured by management. The value in use is a recurring fair value measurement (Level 3). The quantitative information about the value in use measurement using significant unobservable inputs for the cash generating unit are consistent with those used for the measurement last performed and is analysed as follows:

The value in use is prepared on the assumption that the electric motorcycles are expected to generate revenue from financial year 2027 onwards.

Valuation technique and unobservable inputs	**Range (weighted average)**	
Discounted cash flow method:	**30-Sep-26**	**31-Mar-26**
Estimated discount rates using pre-tax rates that reflect current market assessments at the risks specific to the intangible assets.	22.1%	22.1%
Terminal growth rate	5.2%	5.2%
Cash flow forecasts derived from the most recent financial budgets and plans approved by management.	6 years	6 years

Actual outcomes could vary from these estimates. There is no impairment to the carrying value of the intangible assets:

a) If the estimated discount rate applied to the discounted cash flows has been 2.5 % less favourable than management's estimate; or
b) If the estimated terminal growth rate applied to the discounted cash flows had been 2.5% less favourable than management's estimates.

12. CASH AND CASH EQUIVALENTS

	Group	
	As at	
	30-Sep-26 S$'000	31-Mar-26 S$'000
Not restricted in use	236	220
Security deposits for bank facilities	3,557	4,830
Total	3,793	5,050

	Company	
	As at	
	30-Sep-26 S$'000	31-Mar-26 S$'000
Not restricted in use	13	77

12A. CASH AND CASH EQUIVALENTS IN THE STATEMENT OF CASH FLOWS:

	Group	
	As at	
	30-Sep-26 S$'000	30-Sep-25 S$'000
Amount as shown on statement of financial position	3,793	5,050
Security deposits for bank facilities	(3,557)	(4,830)
Cash and cash equivalents for statement of cash flows purposes, ending balance	236	220

During 6MFY2027, the security deposits for bank facilities bear interest at rates ranging from 0.05% to 1.5% (6MFY2026: 0.35% to 2.39%) per annum for the Group. As at 30 September 2026, the security deposits for bank facilities of S$3,557,000 (30 September 2025: S$4,835,000) of the Group have been pledged to banks.

13. SHARE CAPITAL

	The Group and the Company			
	30-Sep-26		31-Mar-26	
	Number of shares '000	Amount S$'000	Number of shares '000	Amount S$'000
Beginning of interim period	263,000	18,181	243,611	14,659
Purchase of treasury shares	-	-	(611)	(84)
Disposal of treasury shares	-	-	20,000	3,606
Issue of new shares	26,500	1,988	-	-
End of interim period	289,500	20,169	263,000	18,181

The ordinary shares, with no par value are fully paid, carry one vote each and have no right to fixed income.

As at 30 September 2026 and 31 March 2026, the convertible bonds of the Company are convertible up to 7,333,333 ordinary shares of the Company pursuant to the terms of the convertible agreement. Please also refer to Note 14C for more information.

13. SHARE CAPITAL (CONT'D)

Treasury shares:

Movement in the Company's treasury shares were as follows:

	30-Sep-26		31-Mar-26	
	Number of treasury shares	Amount	Number of treasury shares	Amount
	'000	S$'000	'000	S$'000
Beginning of interim period	2,000	288	21,389	3,810
Purchase during the year	-	-	611	84
Sales during the year	-	-	(20,000)	(3,606)
End of interim period	2,000	288	2,000	288

As at 30 September 2026, the Company held 2,000,000 treasury shares which represented approximately 0.69% of the 289,500,000 total issued shares (excluding treasury shares and subsidiary holdings). As at 31 March 2026, the Company held 2,000,000 treasury shares which represented approximately 0.76% of the 263,000,000 total issued shares (excluding treasury shares and subsidiary holdings).

There were no holdings in the Company by any subsidiary as at the end of the reporting period and as at the end of the corresponding period of the immediately preceding financial year.

14. OTHER FINANCIAL LIABILITIES

	Group		Company	
	As at		As at	
	30-Sep-26 S$'000	31-Mar-26 S$'000	30-Sep-26 S$'000	31-Mar-26 S$'000
Non-current:				
Long term loans	4,084	5,729	3,624	4,929
Non-current, total	4,084	5,729	3,624	4,929
Current:				
Short term loans	13,904	13,959	8,791	7,979
Convertible bonds	2,002	1,870	2,002	1,870
Trust receipts and bills payables (secured)	984	668	-	-
Current, total	16,890	16,497	10,793	9,849
Total	20,974	22,226	14,417	14,778
The non-current portion is repayable as follow:				
Due within 2 to 5 years	4,084	5,729	3,624	4,929

14. OTHER FINANCIAL LIABILITIES (CONT'D)

14A. Long term and short term loans

Long term loans amounting to $4,084,000 (31 March 2026: 5,729,000) bear fixed interest between 0% to 12.0% (31 March 2026: 0% to 12.0%) per annum. As at 30 September 2026, a $3,000,000 loan was guaranteed by an executive director.

Short term loans amounting to S$13,903,000 (31 March 2026: S$13,959,000) bear fixed interest between 0% to 12% (2025: 0% to 12%) per annum.

Amount of S$2,112,000 (31 March 2026: S$3,540,000) included in short term loans are secured by pledge over the inventories of the Group.

14B. Trust receipt and bills payables

The credit facilities for trust receipts and bills payables provide among other matters for the following:

(a) A fixed and floating charge over security deposits, inventories and accounts receivables;
(b) Corporate guarantee by the Company;
(c) Joint guarantee by executive directors for certain facilities; and
(d) Compliance with certain covenants.

The period of financing under trust receipts was 90-120 days inclusive of suppliers' credit.

The interest rate applicable is 3.44% to 3.79% (31 March 2026: 3.44% - 3.79%) per annum as determined by the bank on the day of transaction or at such other rate at the sole discretion of the bank.

14C. Convertible bonds

On 3 August 2023, the Company issued 4.00% convertible bonds denominated in Singapore dollars with an aggregate principal amount of S$3,300,000. The convertible bonds originally had a maturity period of 36 months and carried a coupon rate of 4.00% per annum, payable annually in arrears. The Company is in the process of extending the maturity date of the convertible bonds from 3 August 2026 to 3 February 2027, with no interest payable during the proposed extension period. The extension is subject to the completion and execution of the relevant documentation.

Bondholders have the option to convert the convertible bonds into ordinary shares of the Company ("ESG") or exchange them for ordinary shares of Scorpio Electric Pte. Ltd. ("SEC") at conversion prices of S$0.225 per ESG share (the "ESG Conversion Price") and S$74.72 per SEC share (the "SEC Conversion Price"), respectively, at any time commencing from the date of issuance.

Bondholders may opt to redeem up to 50% of the subscription amount in cash at maturity. Under specified conditions, including SEC entering into a business combination agreement with a listed special purpose acquisition company ("SPAC") through a de-SPAC transaction, an initial public offering of SEC, a trade sale of SEC, or the volume-weighted average price of the Company's shares reaching or exceeding S$0.60 for seven consecutive market days, bondholders may convert the convertible bonds into ESG shares at the ESG Conversion Price, exchange them for SEC shares at the SEC Conversion Price, or exercise a combination of the aforementioned options, subject to the terms and conditions of the convertible bonds.

The convertible bonds were designated upon initial recognition as financial liabilities measured at fair value through profit or loss ("FVTPL") in accordance with SFRS(I) 9 Financial Instruments. The fair value of the convertible bonds at the reporting date was determined using a binomial valuation model. The valuation incorporated significant unobservable inputs, including the issuer's credit rating, share price, conversion price, trigger price, expected volatility, risk-free interest rate and credit spread. Accordingly, the fair value measurement is classified within Level 3 of the fair value hierarchy.

As at 31 March 2026, the fair value of the convertible bonds amounted to S$1,870,000 (2025: S$3,300,000). During the financial year ended 31 March 2026, a fair value gain of S$1,460,000 arising from the remeasurement of the convertible bonds was recognised in profit or loss.

15. OTHER NON-FINANCIAL LIABILITIES

	Group	
	As at	
	30-Sep-26 S$'000	31-Mar-26 S$'000
Warranty provision	238	250
Deposits from customers (Note 15A)	11,648	11,186
Total	11,886	11,436

15A. Deposits from customers

Deposits from customers are not refundable and will be utilised upon purchases of automobiles by customers. These are expected to be recognised as revenue within a year.

16. CATEGORIES FINANCIAL ASSETS AND LIABILITIES

The following table categorises the carrying amount of financial assets and liabilities recorded as at 30 September 2026 and 31 March 2026:

	Group		Company	
	As at		As at	
	30-Sep-26 S$'000	31-Mar-26 S$'000	30-Sep-26 S$'000	31-Mar-26 S$'000
Financial assets:				
Financial assets at amortised cost	4,835	9,257	9,551	9,771
Financial assets at FVTPL	139	139	139	139
	4,974	9,396	9,690	9,910
Financial liabilities:				
Financial liabilities at amortised cost	24,555	27,543	20,234	21,918
Financial liabilities at FVTPL	2,002	1,870	2,002	1,870
	26,557	29,438	22,236	23,876

17. SUBSEQUENT EVENTS

On 2 October 2026, the Company allotted and issued an aggregate of 14,005,414 new ordinary shares pursuant to the vesting of awards under the Company's Performance Share Plan ("PSP"). The new shares were credited to the respective participants' securities accounts on 5 October 2026 and admitted to the Official List of the Singapore Exchange Securities Trading Limited on 6 October 2026.

Following the allotment and issuance, the Company's total number of issued shares increased to 303,505,414 shares, excluding treasury shares.

F. OTHER INFORMATION REQUIRED BY APPENDIX 7C OF THE CATALIST RULES

1. Whether the figures have been audited or reviewed and in accordance with which auditing standard or practice.

The condensed interim financial statements of EuroSports Global Limited (the "**Company**", together with its subsidiaries, the "**Group**") for the six months ended 30 September 2026 have not been audited or reviewed by the Company's auditors.

1a. Where the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion:

(a) Update on the efforts taken to resolve each outstanding audit issue.

(b) Confirmation from the Board the impact of all outstanding audit issues on the financial statements have been adequately disclosed.

This is not required for any audit issue that is a material uncertainty relating to going concern.

The Company's auditors, RSM SG Assurance LLP, issued a disclaimer of opinion on the financial statements for the year ended 31 March 2026 in respect of the following matters:

(i) Going concern – The Group recorded a net loss of S$746,000 for the financial year ended 31 March 2026, with current liabilities exceeding current assets by S$6,547,000 for the Group and S$8,603,000 for the Company.

(ii) Impairment of intangible assets and prepayments – The auditors were unable to determine the recoverability of the Group's intangible assets of S$13,401,000 and prepayments of S$3,333,000. The Group continues to pursue funding and commercialisation plans for its electric motorcycle and will continue to assess the recoverability of these assets and provide the auditors with the necessary supporting information.

(iii) Recoverability of investment in and receivables from Scorpio Electric Pte. Ltd. – The auditors were unable to determine the recoverability of the Company's investment in Scorpio Electric Pte. Ltd. of S$4,236,000 and receivables due from Scorpio Electric Pte. Ltd. of S$9,389,000. The Company continues to monitor SEC's funding and commercialisation plans and assess the recoverability of these balances.

Notwithstanding the above, the Board has carefully reviewed the Group's financial position, cash flow forecasts and short-term funding requirements and is of the view that the Group will be able to meet its obligations as and when they fall due, taking into consideration the Group's projected operating cash flows, ongoing discussions with lenders and convertible bondholders regarding the extension and/or refinancing of borrowings, as well as the Group's ongoing funding initiatives and cost management measures. Accordingly, the Board remains satisfied that it is appropriate for the Group to prepare its financial statements on a going concern basis.

2. A review of the performance of the Group, to the extent necessary for a reasonable understanding of the Group's business. It must include a discussion of the following:

(a) any significant factors that affected the turnover, costs, and earnings of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors; and

(b) any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on.

Review of the Group's performance

Revenue

Overall, the Group's revenue decreased by S$4.18 million or 21.7%, from S$19.28 million in 6MFY2026 to S$15.10 million in 6MFY2027. The automobiles distribution segment remained the primary revenue contributor of the Group. Overall, the Group's revenue decreased by S$4.18 million or 21.7%, from S$19.28 million in 6MFY2026 to S$15.10 million in 6MFY2027. The decrease was mainly attributable to lower sales of automobiles, with revenue from the automobiles distribution segment decreasing by S$4.64 million or 26.98%, from S$17.20 million in 6MFY2026 to S$12.56 million in 6MFY2027..

Revenue from sales of merchandise, parts and provision servicing increased by S$0.45 million or 22.11%, from S$2.08 million in 6MFY2026 to S$2.53 million in 6MFY2027.

Review of the Group's performance (Cont'd)

Cost of Sales

Cost of sales of the Group decreased by S$3.05 million or 19.3%, to S$12.80 million in 6MFY2027 from S$15.85 million in 6MFY2026. This is in tandem with the decrease in revenue.

Gross Profit and Gross Profit Margin

Gross profit decreased by S$1.13 million, or 32.9%, from S$3.43 million in 6MFY2026 to S$2.30 million in 6MFY2027. The Group's gross profit margin also decreased by 2.6 percentage points, from 17.8% in 6MFY2026 to 15.2% in 6MFY2027, mainly due to the sale of automobiles with lower profit margins.

Other Income

Other income of the Group decreased by S$0.40 million, or 53.4%, from S$0.75 million in 6MFY2026 to S$0.35 million in 6MFY2027. The decrease was mainly attributable to lower sales incentives received from manufacturers, reflecting the change in the mix of automobile models sold during 6MFY2027, with a higher proportion of lower-priced models sold compared to 6MFY2026.

Other Gains / (Other losses), Net

Other losses, net increased by S$0.17 million, or 425%, from S$0.04 million in 6MFY2026 to S$0.21 million in 6MFY2027. The increase was mainly attributable to higher foreign exchange losses arising from exchange rate fluctuations during the period and higher impairment losses on doubtful debts.

Marketing and Distribution Expenses

Marketing and distribution expenses of the Group decreased by S$0.21 million, or 36.9%, from S$0.57 million in 6MFY2026 to S$0.36 million in 6MFY2027. The decrease was mainly attributable to the absence of Temerario launch-related expenses incurred in 2QFY2026.

Administrative Expenses

Administrative expenses of the Group decreased by S$0.63 million, or 15.1%, from S$4.21 million in 6MFY2026 to S$3.58 million in 6MFY2027. The decrease was mainly attributable to lower staff costs at Scorpio Electric Pte. Ltd., as well as the Group's management of operating expenses, including consultancy, travel and accommodation, and transport costs. The Group maintained a stable workforce during the period.

Finance Costs

Finance costs of the Group decreased by S$0.15 million or 18.6%, from S$0.82 million in 6MFY2026 to S$0.67 million in 6MFY2027. It was mainly due to the settlement of certain short-term loans during the period, partially offset by the higher interest expense incurred on the remaining short-term borrowings.

Review of Group's Financial Position

Non-Current Assets

Non-current assets of the Group decreased by S$1.75 million, from S$16.20 million as at 31 March 2026 to S$14.46 million as at 30 September 2026. This is mainly due to decrease in net book value of plant and equipment and right-of-use assets by S$1.76 million, partially offset by increase in intangible assets by S$0.01 million, which relates to development costs of electric motorcycle.

Current Assets

Current assets of the Group decreased by S$0.69 million, from S$28.63 million as at 31 March 2026 to S$27.94 million as at 30 September 2026. This was mainly attributable to decreases in (i) trade and other receivables of S$2.47 million and (ii) cash and cash equivalents of S$1.96 million, partially offset by increases in (i) other non-financial assets of S$2.23 million, (ii) inventories of S$0.92 million and (iii) right-of-use assets of S$0.59 million. The increase in other non-financial assets was mainly attributable to deposits paid for vehicles ordered from the factory.

Review of the Group's performance (Cont'd)

Equity

Equity comprises share capital, other reserves, capital reserve, accumulated losses and non-controlling interest decreased by S$0.09 million from 31 March 2026, mainly due to the new placement of shares, which raised approximately S$1.99 million and was completed in 1QFY2027.

Non-Current Liabilities

Non-current liabilities of the Group decreased by S$1.65 million, from S$5.73 million as at 31 March 2026 to S$4.08 million as at 30 September 2026. This was mainly attributable to the reclassification of long-term borrowings to current liabilities as the loans are due for repayment within the next 12 months.

Current Liabilities

Current liabilities of the Group decreased by S$0.69 million, from S$35.18 million as at 31 March 2026 to S$34.49 million as at 30 September 2026. This was mainly attributable to decreases in (i) lease liabilities of S$1.08 million and (ii) trade payables of S$0.55 million, partially offset by increases in (i) other financial liabilities of S$0.39 million, (ii) income tax payable of S$0.10 million and (iii) other non-financial liabilities of S$0.45 million. The decrease in lease liabilities was mainly due to lease arrangements nearing expiry in January 2027.

Review of Group's Cash Flows

Net cash used in operating activities amounted to S$1.18 million in 6MFY2027. This was mainly due to negative operating cash flows before changes in working capital of S$0.26 million and net working capital outflow of S$1.12 million.

Net cash from investing activities amounted to S$0.15 million in 6MFY2027. This was mainly due to disposal of plant and equipment of S$0.02 million and modification on right-of-use of S$0.12 million offset by addition to intangible assets of S$0.02 million.

Net cash from financing activities amounted to S$0.35 million in 6MFY2027. This was mainly due to proceeds from the issue of new placement shares of S$1.99 million and (ii) a decrease in security deposit of S$ 1.27 million offset by (i) repayment on loans of S$ 1.17 million, (ii) payment of lease liabilities of S$1.08 million and (iii) payment on loan interest of S$ 0.66 million.

3. Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

No forecast or prospect statement has been previously disclosed to shareholders.

4. A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the Group operates and any known factors or events that may affect the Group in the next reporting period and the next 12 months.

Ultra-luxury Automobile Distribution and Aftersales

The luxury automotive industry continues to face an uncertain operating environment amid macroeconomic and geopolitical developments, which may affect consumer sentiment and purchasing decisions. Demand for premium and ultra-luxury vehicles may also be affected by elevated automotive taxes and ownership costs.

Notwithstanding these challenges, the Group continues to benefit from an expanding product line-up, particularly within the Lamborghini Urus SE range. Deliveries of the recently unveiled Urus SE Tettonero Capsule and Urus SE Performante variants are currently expected to commence in Q3 FY2027, subject to production and delivery schedules. During FY2027, the Group's principal, Automobili Lamborghini, is also expected to introduce a new variant of the Temerario, alongside the recently launched Revuelto SV. These product introductions may support customer interest and future order intake.

4. A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the Group operates and any known factors or events that may affect the Group in the next reporting period and the next 12 months. (Cont'd)

Ultra-luxury Automobile Distribution and Aftersales (Cont'd)

The Group will continue to monitor market developments and manage its operations prudently. While the existing order pipeline and anticipated new model introductions provide some support to the business, the Group's performance over the next reporting period and the subsequent 12 months will remain subject to prevailing market conditions and other industry-related uncertainties.

Sustainable Mobility – Singapore's First Electric Motorcycle Manufacturer

Our subsidiary, SEC, has achieved considerable progress in research and development, and is preparing for mass production of the Lambda Scorpii.

A throwback to 2025 - our Lambda Scorpii achieved European Whole Vehicle Type Approval, the first clean sheet designed electric motorcycle from Singapore to receive European Whole Vehicle Type Approval certification, meeting all the required European Union safety, environmental, and technical standards under Regulation (EU) No. 168/2013.

On 12 June 2026, our Lambda Scorpii secured Singapore's Land Transport Authority Vehicle Type Approval. Subsequently, on 13 July 2026, we have successfully registered the first Lambda Scorpii on Singapore roads, a historical milestone for SEC in Singapore.

While SEC continues to seek external funding sources to commence mass production, SEC is in the midst of establishing new distribution and aftersales channels in the Asia Pacific and European regions. We plan to grow our distributor and dealer network in over 10 to 15 cities across the Asia Pacific and European regions. We are also in discussions with potential strategic automotive partners, who will unlock operational synergistic value for future growth. The Group anticipates top line growth when we commence mass production and deliveries in 2028.

Outlook

Looking ahead, while macroeconomic and regulatory uncertainties are expected to persist, the Group remains confident in its strategic direction and operational agility. Supported by a diversified and increasingly electrified product portfolio, sustained brand desirability, and disciplined cost and capital management, the Group believes it is well placed to navigate market conditions. Over the next 12 months, the Group will remain focused on balancing prudent execution with selective growth opportunities to deliver sustainable, long-term value for shareholders.

5. Dividend information

5a. Current financial period reported on

Any dividend declared for the current financial period reported on?

No.

5b. Corresponding period of the immediate preceding financial year

Any dividend declared for the corresponding period of the immediately preceding financial year?

No.

5. Dividend information (Cont'd)

5c. Date payable

Not applicable.

5d. Books closure date

Not applicable.

6. If no dividend has been declared (recommended), a statement to that effect and the reason(s) for the decision.

No dividend has been declared for the financial period ended 30 September 2026 as the Group is conserving cash for its business operations.

7. If the Group has obtained a general mandate from shareholders for interested person transactions, the aggregate value of such transactions as required under Rule 920(1)(a)(ii) of the Listing Manual of Singapore Exchange Securities Trading Limited. If no interested person transactions mandate has been obtained, a statement to that effect.

The Group has not obtained a general mandate from shareholders of the Company for interested person transactions. There were no interested person transactions of S$100,000 or more for 6MFY2027.

8. Confirmation that the issuer has procured undertakings from all its directors and executive officers (in the format set out in Appendix 7H) under Rule 720(1).

The Company has procured undertakings from all its directors and executive officers (in the format as set out in Appendix 7H of the Catalist Rules) in accordance with Rule 720(1) of the Catalist Rules.

9. Disclosure required pursuant to Rule 706A of the Catalist Rules

None, as there is no acquisition or disposal transaction this quarter.

10. Confirmation pursuant to the Rule 705(5) of the Catalist Rules

The Board of Directors of the Company hereby confirm, to the best of their knowledge, nothing has come to its attention which may render financial results for the Second Quarter and Six Months Ended 30 September 2026 to be false or misleading in any material aspect.

On Behalf of the Board
EuroSports Global Limited

Goh Kim Hup
Executive Chairman
and Chief Executive Officer

Goh Yi Shun, Joshua
Executive Director
and Deputy Chief Executive Officer

12 November 2026