



DISA Limited  
(Company Registration No. 197501110N)  
(Incorporated in the Republic of Singapore)  
("Company" and together with its subsidiaries, the "Group")

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## MATERIAL VARIANCES BETWEEN UNAUDITED FINANCIAL STATEMENTS AND AUDITED FINANCIAL STATEMENTS

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The board of directors (the "Board") of the Company refers to its full year financial results announcement for the financial year ended 30 June 2023 ("FY2023") made on 25 August 2023 via SGXNET ("Unaudited Financial Statements").

Pursuant to Rule 704(5) of the Listing Manual (Section B: Rules of Catalyst) of the Singapore Exchange Securities Trading Limited ("SGX-ST"), the Company wishes to announce that subsequent to the release of the Unaudited Financial Statements for FY2023, the external auditor has proposed certain adjustments and reclassifications following the finalisation of the audit which the Company has adjusted for accordingly.

The details and explanation of the material variances between the audited financial statements and the Unaudited Financial Statements for FY2023 are set out below:

### Material adjustments to Consolidated Statement of Financial Position and Consolidated Statement of Comprehensive Income as follows:

<b>Consolidated Statement of Comprehensive Income</b>					
	<b>Audited Financial Statements</b>	<b>Unaudited Financial Statements</b>	<b>Variance</b>	<b>Change</b>	<b>Note</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>%</b>	
Other income - Others	308	905	(597)	(66.0)	(i)
<b>Consolidated Statement of Financial Position</b>					
<b>Assets</b>					
Investment in an associated company	413	1,010	(597)	(59.1)	(i)
<b>Equity</b>					
Accumulated losses	(62,067)	(61,470)	597	1.0	(i)
<b>Note:</b>					
(i) The adjustment was due to an error in the determination of the date of change of ownership interest in Digital Life Line Pte Ltd ("DLL") arising from the Group's \$1 million loan to DLL in FY2022 which was converted to ordinary shares of DLL in July 2022. The correct date of change of the Group's ownership interest in DLL arising from the \$1 million loan was determined to be in July 2022. Consequently, the Group reassessed its computation of the gain on dilution of interest in DLL and determined the gain on dilution of interest in DLL arising from the changes in ownership interest in DLL during FY2023 to be \$225,000. The error has now been addressed.					

Shareholders are advised to read this announcement in conjunction with the Independent Auditors' Report and the audited financial statements that will form part of the annual report of the Company for FY2023 which is released in a separate announcement on SGXNet on 11 October 2023.



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**BY ORDER OF THE BOARD**

Chng Weng Wah  
Managing Director and Chief Executive Officer  
11 October 2023

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

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