AUTAGCO LTD.
(Company Registration No. 200311348E)
(Incorporated in the Republic of Singapore)

MATERIAL VARIANCES BETWEEN THE AUDITED FINANCIAL STATEMENTS AND UNAUDITED FINANCIAL RESULTS ANNOUNCEMENT FOR THE FINANCIAL YEAR ENDED 31 JULY 2026

The Board of Directors (the "**Board**") of Autagco Ltd. (the "**Company**", and together with its subsidiaries, the "**Group**") refers to the unaudited consolidated financial results announcement for the financial year ended 31 July 2026 ("**FY2026**") made on 25 September 2026 ("**Unaudited Results**").

Pursuant to Rule 704(5) of the Listing Manual Section B: Rules of Catalist of the Singapore Exchange Securities Trading Limited ("**SGX-ST**"), the Board wishes to announce the material variances between the audited financial statements of the Group for FY2026 ("**Audited Results**") and the Unaudited Results following the finalisation of audit by the Company's Independent Auditors, Messrs Grant Thornton Audit LLP.

The details and clarifications of the material variances are as follows:

1) Statements of Financial Position

	The Group				
	FY2026 Unaudited Results (S$'000) (A)	**FY2026 Audited Results (S$'000) (B)**	**Variance**		**Note**
			(S$'000) (B) - (A)	**%**	
Non-current assets					
Property, plant and equipment	630	457	(173)	(27)	N1
Other receivables	69	47	(22)	(32)	N2
Current assets					
Trade and other receivables	87	109	22	25	N2
Non-current liabilities					
Lease liabilities	312	270	(42)	(13)	N3
Current liabilities					
Lease liabilities	285	212	(73)	(26)	N4

2) Consolidated Statement of Profit or Loss and Other Comprehensive Income

	The Group				
	FY2026 Unaudited Results (S$'000) (A)	FY2026 Audited Results (S$'000) (B)	Variance (S$'000) (B) - (A)	%	Note
Other operating income	933	641	(292)	(31)	N5
Impairment of property, plant and equipment and intangible assets	-	(94)	(94)	N.M.	N1(i)
Loss on deconsolidation of subsidiaries	(714)	(422)	292	(41)	N5

3) Consolidated Statement of Cash Flow

	The Group				
	FY2026 Unaudited Results (S$'000) (A)	FY2026 Audited Results (S$'000) (B)	Variance (S$'000) (B) - (A)	%	Note
Cash flows from operating activities					
Adjustments for:					
(Gain)/loss on deconsolidation of subsidiaries	(290)	422	712	N.M.	N6
Impairment on property, plant and equipment and intangible assets	-	94	94	N.M.	N1(i)
Loss on derecognition of non-controlling interest upon deconsolidation of subsidiaries	714	-	(714)	N.M.	N6

N.M. – Not meaningful

Explanatory notes:

N1 The variance is due to impairment of property, plant and equipment of S$0.09 million and decrease in the right-of-use of assets of S$0.08 million for non-renewal of leases at Zedge facility.

		S$'000
(i)	impairment of property, plant and equipment	(94)
(ii)	reassessment for non-renewal of lease	(80)
(iii)	rounding	1
		(173)

N2 The variance in "Other receivables" under non-current assets is due to the reclassifications of S$22,000 to "Trade and other receivables" under current assets relating to the lease facility deposits for terminated leases that were utilised after the financial year end.

N3 The variance is due to reclassification of lease liabilities due within a year from non-current liabilities to current liabilities.

N4 The variance in "Lease liabilities" under current liabilities is due to the following:

		S$'000
(i)	reclassification of lease liabilities due within a year from non-current liabilities to current liabilities (N3)	42
(ii)	reassessment of lease liabilities of S$0.08 million for non-renewal of leases at Zedge facility (N1(ii))	(80)
(iii)	reclassification of lease liabilities to "Trade and other payables" for non-payments	(34)
(iv)	rounding	(1)
		(73)

N5 The variance in "Other operating income" is due to reclassification of S$292,000 for the gain on deconsolidation of Superfood Kitchen Pte. Ltd. and The Green Bar Pte. Ltd. to "Loss on derecognition of non-controlling interest upon deconsolidation of subsidiaries".

N6 The variance in "(Gain)/loss on deconsolidation of subsidiaries" is due mainly to:

		S$'000
(i)	reclassification to "Loss on derecognition of non-controlling interest upon deconsolidation of subsidiaries"	(712)
(ii)	rounding	(2)
		(714)

BY ORDER OF THE BOARD

Stanley Li
Executive Chairman and Chief Executive Officer
11 November 2026

This announcement has been reviewed by the Company's sponsor, SAC Capital Private Limited (the "**Sponsor**"). This announcement has not been examined or approved by the Singapore Exchange Securities Trading Limited (the "**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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