

DIGILIFE TECHNOLOGIES LIMITED

(Incorporated in Singapore)

Condensed Interim Financial Statements
for the Six Months Period Ended
30 September 2026

DIGILIFE TECHNOLOGIES LIMITED
(Incorporated in Singapore)

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DIGILIFE TECHNOLOGIES LIMITED
(Incorporated in Singapore)

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

	6 months ended 30 September		%
	2026 (Unaudited)	2025 (Unaudited)	
	S$'000	S$'000	Change
Turnover	3	-	N.M.
Other income – operating	7	1	N.M.
Operating expenses (Note 5)	(948)	(1,409)	32.7%
Loss (before forex, interest, depreciation, amortization and taxation) from continuing operations	(938)	(1,408)	33.4%
Foreign exchange gain	-	168	-100%
Loss (before interest, depreciation, amortization and taxation) from continuing operations	(938)	(1,240)	24.34 %
Other income - non operating	24	-	N.M.
Other expenses - non operating	(2,503)	-	N.M.
Interest income from deposits	19	71	-73.2%
Finance costs	(232)	-	N.M.
Depreciation of property, plant and equipment	(687)	(15)	-4,480%
Loss before taxation from continuing operations	**(4,317)**	**(1,184)**	**N.M.**
Taxation	-	-	N.M.
Loss after tax for the period from continuing operations	**(4,317)**	**(1,184)**	**N.M.**
Loss after tax for the period from discontinued operations (Note 7)	-	(4,788)	N.M.
Loss after tax for the period	**(4,317)**	**(5,972)**	**N.M.**
Loss attributable to:	**(4,317)**	**(5,972)**	**N.M.**
Owners of the parent	(3,751)	(5,972)	N.M.
Non-controlling interest	(566)	-	N.M.
Total	**(4,317)**	**(5,972)**	**N.M.**

N.M. – Not meaningful

The accompanying notes form an integral part of the interim financial statements

DIGILIFE TECHNOLOGIES LIMITED
(Incorporated in Singapore)

CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONT'D)

	6 months ended 30 September		%
	2026	2025	
			Change
Loss for the period	**(4,317)**	**(5,972)**	**N.M.**
Other comprehensive (Loss)/ Income:			
Items that may be reclassified subsequently to profit and loss:			
Foreign currency translation	(26)	3,292	N.M.
Other comprehensive (loss)/income for the period	**(26)**	**3,292**	**N.M.**
Total comprehensive loss for the period	**(4,343)**	**(2,680)**	**N.M.**
Total comprehensive loss attributable to:			
Equity holders of the Company	(3,777)	(2,683)	N.M.
Non-controlling interest	(566)	**3**	**-**
Total	**(4,343)**	**(2,680)**	**N.M.**

N.M. – Not Meaningful

The accompanying notes form an integral part of the interim financial statements

DIGILIFE TECHNOLOGIES LIMITED
(Incorporated in Singapore)

CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION

	Group		Company	
	30 September 2026 (Unaudited)	31 March 2026 (Audited)	30 September 2026 (Unaudited)	31 March 2026 (Audited)
	S$'000	S$'000	S$'000	S$'000
Current Assets	**6,263**	**9,444**	**1,880**	**2,976**
Inventories (Note 10)	9	10	-	-
Trade receivables (Note 11)	172	333	48	48
Other receivables and deposits	4,412	5,487	51	471
Prepayments	33	16	25	6
Due from subsidiaries	-	-	397	242
Cash and cash equivalents (Note 12)	1,625	3,594	1,359	2,209
Tax recoverable	12	4	-	-
Non-current Assets	**18,844**	**20,480**	**14,010**	**14,010**
Property, plant and equipment (Note 13)	17,113	17,817	2	2
Investment properties (Note 14)	862	1,794	-	-
Intangible assets	393	393	-	-
Investments in subsidiaries	-	-	13,537	13,537
Long-term loans and advances to subsidiaries	-	-	471	471
Deferred tax assets	476	476	-	-
Total Assets	**25,107**	**29,924**	**15,890**	**16,986**
Current Liabilities	**3,206**	**2,775**	**4,999**	**5,323**
Trade creditors	234	271	47	47
Other creditors and accruals	1,228	1,277	896	1,039
Contract liabilities	5	2	-	-
Lease obligations	47	48	-	-
Loans and bank borrowings (Note 15)	1,692	1,177	-	-
Due to subsidiaries	-	-	4,056	4,237
Non-current Liabilities	**6,669**	**7,574**	**-**	-
Provision for employee benefits	5	5	-	-
Deferred tax liabilities	2,632	2,632	-	-
Loans and bank borrowings (Note 15)	4,032	4,937	-	-
Total Liabilities	**9,875**	**10,349**	**4,999**	**5,323**
Equity attributable to the owners of the parent				
Share capital (Note 16)	549,704	549,704	549,704	549,704
Treasury shares (Note 17)	(1,399)	(1,399)	(1,399)	(1,399)
Accumulated losses	(525,647)	(521,896)	(526114)	(525,342)
Other reserves	(6,530)	(6,530)	(11,300)	(11,300)
Translation reserve	(4,601)	(4,575)	-	-
Non-controlling interest	3,705	4,271	-	-
Total Equity	**15,232**	**19,575**	**10,891**	**11,663**
Total Liabilities and Equity	**25,107**	**29,924**	**15,890**	**16,986**

The accompanying notes form an integral part of the interim financial statements

DIGILIFE TECHNOLOGIES LIMITED
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CONDENSED INTERIM STATEMENTS OF CHANGES IN EQUITY

	Equity attributable to the owner of the parent						Non-controlling interest S$'000	Total Equity S$'000
	Share capital S$'000	Treasury Shares S$'000	Accumulate losses S$'000	Other reserves S$'000	Translation reserve S$'000	Total S$'000		
The Group								
Balance as at 1 Apr 2026	**549,704**	**(1,399)**	**(521,896)**	**(6,530)**	**(4,575)**	**15,304**	**4,271**	**19,575**
Total comprehensive loss for the period	-	-	(3,751)	-	(26)	**(3,777)**	(566)	**(4,343)**
Balance as at 30 September 2026	**549,704**	**(1,399)**	**(525,647)**	**(6,530)**	**(4,601)**	**11,527**	**3,705**	**15,232**
Balance as at 1 April 2025	**549,704**	**(1,399)**	**(513,933)**	**(6,530)**	**(5,868)**	**21,973**	**81**	**22,054**
Total comprehensive (loss)/income for the period	-	-	(5,972)	-	3,292	**(2,680)**	3	**(2,677)**
Balance as at 30 September 2025	**549,704**	**(1,399)**	**(519,905)**	**(6,530)**	**(2,576)**	**19,293**	**84**	**19,377**

	Share capital S$'000	Treasury Shares S$'000	Accumulate S$'000	Other reserves S$'000	Total S$'000
The Company					
Balance as at 1 April 2026	**549,704**	**(1,399)**	**(525,342)**	**(11,300)**	**11,663**
Total comprehensive loss for the period	-	-	(772)	-	**(772)**
Balance as at 30 September 2026	**549,704**	**(1,399)**	**(526,114)**	**(11,300)**	**10,891**
Balance as at 1 April 2025	**549,704**	**(1,399)**	**(519,768)**	**(11,300)**	**17,237**
Total comprehensive income for the period	-	-	332	-	**332**
Balance as at 30 September 2025	**549,704**	**(1,399)**	**(519,436)**	**(11,300)**	**17,569**

The accompanying notes form an integral part of the interim financial statements

DIGILIFE TECHNOLOGIES LIMITED
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CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

	6 months ended 30 September 2026	6 months ended 30 September 2025
	S$'000	S$'000
Cash flows from operating activities		
Loss before taxation from continuing operations	**(4,317)**	**(1,184)**
Loss before taxation from discontinued operations	**-**	**(4,788)**
Total Loss before taxation	**(4,317)**	**(5,972)**
Adjustments for:		
Depreciation and amortization	687	82
Interest income from deposits	(19)	(116)
Gain on disposal of property plant and equipment	(19)	-
Impairment loss on remeasurement of disposal group	-	1,944
Allowance for/ write off of doubtful trade debts & deposits	1,641	-
Loss on disposal a subsidiary (ICT)	-	2,916
Finance cost	232	4
Loss on revaluation of investment properties	862	-
Unrealized exchange differences	(33)	(173)
Others	73	(27)
Operating loss before working capital changes	**(893)**	**(1,342)**
Decrease / (Increase) in trade receivables	161	(10)
Increase in other receivables and deposits	(573)	(576)
(Increase) /Decrease in prepayments	(17)	23
Decrease in trade creditors	(37)	(2)
Decrease in other creditors and accruals	(49)	(251)
Increase in Contract Liability	3	2
Cash used in operating activities	**(1,405)**	**(2,156)**
Interest paid	(232)	-
Net cash used in operating activities	**(1,637)**	**(2,156)**
Cash flows from investing activities		
Interest income received from deposits	19	116
Proceeds from disposal of Telecom Segment	-	1,652
Proceeds from disposal of ICT Segment	-	295
Proceeds from disposal of property, plant and equipment	43	-
Net cash generated from investing activities	**62**	**2,063**
Cash flows from financing activities		
Repayment of loans and bank borrowings	(1,057)	(13)
Proceeds from loans and bank borrowings - Related parties	665	-
Repayment of lease obligations	(2)	(47)
Net cash used in financing activities	**(394)**	**(60)**
Net decrease in cash and cash equivalents	**(1,969)**	**(153)**
Cash and cash equivalents at beginning of the period	3,594	14,395
Cash and cash equivalents at end of the period	**1,625**	**14,242**

The accompanying notes form an integral part of the interim financial statements

DIGILIFE TECHNOLOGIES LIMITED
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NOTES TO THE CONDENSED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

1 General

Digilife Technologies Limited (the "**Company**") is a limited liability company, incorporated and domiciled in Singapore and is listed on the Singapore Exchange Securities Trading Limited ("**SGX-ST**"). On 26 February 2021, the Company transferred its listing from the Main Board to the Catalist of the SGX-ST.

These condensed interim consolidated financial statements as at and for the six months ended 30 September 2026 comprise the Company and its subsidiaries (collectively, the "**Group**").

The principal activity of the Company is investment holding. Recently, the Group expanded into the Architecture, Engineering and Construction ("**AEC**") sector through an Autoclaved Aerated Concrete ("**AAC**") manufacturing facility in India.

2 Basis of Preparation

The condensed interim consolidated financial statements for the six months year ended 30 September 2026 have been prepared in accordance with Singapore Financial Reporting Standards (International) ("**SFRS(I)**") 1-34 Interim Financial Reporting issued by the Accounting Standards Council Singapore. The condensed interim consolidated 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 the performance of the Group since the last condensed interim financial statements for the financial year ended 31 March 2026.

The accounting policies adopted are consistent with those of the previous financial period which were in accordance with SFRS(I)s.

The interim financial statements are presented in Singapore dollar which is the Company's functional currency.

2.1 New and amended standards adopted by the Group

A number of amendments to Standards have become applicable for the current reporting period. The Group did not have to change its accounting policies or make retrospective adjustments as a result of adopting those standards.

2.2 Uses of Estimates and Judgements

The preparation of the condensed interim financial statements in conformity with SFRS(I) 1-34 requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

2 Basis of Preparation (cont'd)

2.2 Uses of Estimates and Judgements (cont'd)

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment within the next reporting period are included in the following notes:

Note 10 *Inventories*
Note 11 *Trade Receivables*

3. Seasonal operations

The Group's businesses are not affected significantly by seasonal or cyclical factors during the financial year.

4 Segment Reporting

For management purposes, the Group is organised into operating segments based on their products and services which are independently managed by the respective segment managers responsible for the performance of the respective segments under their charge. The segment managers report directly to the management of the Company who regularly review the segment results in order to allocate resources to the segments and to assess the segment performance. For financial statements presentation purposes, these individual operating segments have been aggregated into a single operating segment taking into account the following factors:

I. the nature of the products;
II. the type or class of customer for their products and services; and
III. methods used to distribute their products to the customers or provide their services.

i. Operating Segments

The main operating segments of the Group are:

a. Architecture, Engineering and Construction ("**AEC**"), comprising:
1. Manufacturing of Autoclaved Aerated Concrete ("**AAC**") blocks and panels
2. Trading of AAC blocks, panels and other building construction materials
3. Ancillary services related to the above activities

On 20 November 2025, the Company completed the acquisition of 51% interest in Modi Hebel India LLP (formerly known as Brimax AAC Products LLP ("**Brimax**")), which owns an AAC manufacturing plant in Vadodara, India. Brimax became a subsidiary of the Company. Following the acquisition, commercial manufacturing of AAC blocks commenced at the manufacturing facility, marked the Group's entry into the AEC manufacturing business.

On 13 May 2026, the Company announced that Brimax had changed its name to Modi Hebel India LLP ("**Modi Hebel**") following approval of the statutory authorities in India. It also announced that the manufacturing operations at Modi Hebel have been temporarily suspended tentatively until October 2026. The suspension was to allow installation of upgraded machinery for the transition from AAC block to AAC panel manufacturing. The upgrade has an estimated capital expenditure of approximately INR 38 crore (equivalent to approximately S$5.1 million), of which approximately INR 14 crore (equivalent to approximately S$1.9 million) had been incurred. The S$ equivalents have been calculated using an approximate exchange rate of INR 75.18 to S$1 as on 30 September 2026.

4 Segment Reporting (cont'd)

Operating Segments (cont'd)

On 2 September 2026, the Company announced that a further six to eight months is expected to be required to secure funding and recommence manufacturing operations at Modi Hebel, extending the earlier October 2026 timeline. As the AAC facility is the Group's only operating business, the Company will remain non-operational until operations recommence, while maintaining essential corporate, regulatory and compliance functions.

Particulars	2026 6 months ended 30 September Discontinued Operation	Operating AEC	Inoperative companies	Group total (S$'000)
Turnover	-	3	-	**3**
Loss before taxation (excluding depreciation, amortization, HQ costs) and other non-operating items	-	(146)	(246)	**(392)**
Depreciation and amortization	-	(644)	(43)	**(687)**
Non-operating items (net)	-	(1,435)	(1,031)	**(2,466)**
Taxation	-		-	
Loss after taxation	**-**	**(2,225)**	**(1,320)**	**(3,545)**
Unallocated HQ costs - Group (Net) including loss on remeasurement of disposal group	-		-	**(772)**
Net Loss for the period	**-**	**(2,225)**	**(1,320)**	**(4,317)**

	2026 (Unaudited) 6 months ended 30 September Operating AEC	Inoperative	HO (Unallocated)	Group total (S$'000)
Segment assets	16,559	7,063	1,485	**25,107**
Segment liabilities	(7,737)	(1,195)	(943)	**(9,875)**
Capital expenditure	-	540	-	**540**

4 Segment Reporting (cont'd)

Operating Segments (cont'd)

Particulars	2025 6 months ended 30 September			
	Discontinued Operation	**Operating AEC**	**Inoperative companies**	**Group total (S$'000)**
Turnover	2,863	-	-	**2,863**
Profit/ (Loss) before taxation (excluding depreciation, amortization, HQ costs) and other non-operating items	162	-	(257)	**(95)**
Depreciation and amortization	(67)	-	(15)	**(82)**
Non-operating items (net)	(4,858)	-	-	**(4,858)**
Taxation	(25)	-	-	**(25)**
Loss after taxation	**(4,788)**	**-**	**(272)**	**(5,060)**
Unallocated HQ costs - Group (Net) including loss on remeasurement of disposal group	-	-	-	**(912)**
Net Loss for the period	**(4,788)**	**-**	**(272)**	**(5,972)**

	2026 (Unaudited) Year ended 31 March 2026			
	Operating AEC	**Inoperative**	**HO (Unallocated)**	**Group total (S$'000)**
Segment assets	1,7664	8,854	3,406	29,924
Segment liabilities	(8,512)	(585)	(1,252)	(10,349)
Capital expenditure	-	1,347	-	1,347

ii. Geographical Information

The Group has organised geographical segments according to the region in which the reporting Company is incorporated in. Assets and capital expenditure are based on the location of the assets.

	Turnover		**Assets**		**Capital Expenditure**	
	6 months ended 30 September 2026	**6 months ended 30 September 2025**	**30 September 2026**	**31 March 2026**	**6 months ended 30 September 2026**	**Year ended 31 Mar 2026**
	S$'000	**S$'000**	**S$'000**	**S$'000**	**S$'000**	**S$'000**
South Asia	3	-	16,559	17,664	-	1,347
Southeast Asia	-	-	8,548	12,260	540	-
Total from continuing operations	**3**	**-**	**25,107**	**29,924**	**-**	**1,347**

DIGILIFE TECHNOLOGIES LIMITED
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OTHER INFORMATION REQUIRED BY APPENDIX 7C OF THE CATALIST RULES

5 Operating Expenses – continuing operations

	6 months ended 30 September	
	2026 (Unaudited)	**2025 (Unaudited)**
	S$'000	**S$'000**
Personnel costs	(170)	(408)
Infrastructure costs	(42)	(14)
Other expenses - operating (Note 6)	(736)	(987)
Total operating overheads	**(948)**	**(1,409)**

6 Other Expenses – Operating – continuing operations

	6 months ended 30 September		%
	2026	2025	
	S$'000	S$'000	Change
Bank charges	(8)	(3)	166.67%
Equipment rental	(22)	(15)	47%
Printing & stationery	(4)	-	N.M.
Professional fees	(448)	(747)	-40.03%
Telecommunication expenses	(7)	(3)	133%
Travelling & entertainment expenses	(42)	(51)	-18%
Insurance	(39)	(23)	70%
Others	(166)	(145)	14%
Total other expenses – operating	**(736)**	**(987)**	**-25.43%**

7 Discontinued Operations

Disposal of Technology (ICT) Business

On 7 April 2025, the Company entered into a non-binding agreement with a prospective buyer for the proposed disposal of its Technology ("**ICT**") business. Subsequently, on 1 July 2025, the Company executed a Share Purchase Agreement (SPA) with the buyer, and the transaction was formally announced on the Singapore Exchange (SGX).

In accordance with the SFRS(I) 5 and other relevant accounting standards, the revenue, expenses, and pre-tax profit or loss of the ICT segment for the period from 1 April 2025 to 30 September 2025 have been classified under **discontinued operations** in the Group's financial statements ("**Accounting Treatment for ICT Disposal**").

The results of the discontinued operations included in the consolidated statement of comprehensive income are set out below. The comparative statement of comprehensive income has been re-presented to include those operations classified as discontinued in the current period. The disposal has completed on 21 January 2026.

7. Discontinued Operations (cont'd)

Disposal of Technology (ICT) Business (cont'd)

	6 months ended 30 September		%
	2026 (Unaudited)	2025 (Unaudited)	
	S$'000	S$'000	Change
Turnover	-	2,863	**N.M.**
Purchases and changes in inventories and direct service fees incurred	-	(1,272)	**N.M.**
Commission and other selling expenses	-	(22)	**N.M.**
Operating expenses	-	(1,455)	N.M.
Earnings (before forex, interest, depreciation, amortization and taxation)	**-**	**114**	**N.M.**
Foreign exchange gains	-	5	N.M.
Earnings (before interest, depreciation, amortization and taxation)	**-**	**119**	**N.M.**
Other income - non operating	-	2	N.M.
Interest income from deposits	-	46	N.M
Impairment loss on Remeasurement of Disposal group	-	(4,860)	N.M.
Finance costs	-	(3)	N.M.
Depreciation of property, plant and equipment	-	(67)	N.M.
Loss before taxation	**-**	**(4,763)**	N.M.
Taxation	-	(25)	N.M.
Net Loss after tax for the period	**-**	**(4,788)**	**N.M.**

8 Loss per Share

	Group	
	Half year ended 30 September	
	2026	2025
Earnings per ordinary share from continuing and discontinued operations for the period after deducting any provision for preference dividends:		
i) Based on weighted average number of ordinary share in issue (in cents)	(28.02)	(44.61)
ii) On a fully diluted basis (in cents)	(28.02)	(44.61)
Net (Loss)/profit attributable to ordinary shareholders for computing basic and diluted earnings per share (S$'000)	(3,751)	(5,972)
Weighted average number of ordinary shares ('000 shares)	13,388	13,388

Notes:
Fully diluted (LPS) of the Group for the financial period ended 30 September 2026 and financial year ended 31 March 2026 is the same as the basic (LPS) because the potential ordinary shares to be converted under any convertible securities are anti-dilutive.

DIGILIFE TECHNOLOGIES LIMITED
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OTHER INFORMATION REQUIRED BY APPENDIX 7C OF THE CATALIST RULES

9 Net Asset Value per Share

	Group		Company	
	30 September 2026 (Unaudited)	31 March 2026 (Audited)	30 September 2026 (Unaudited)	31 March 2026 (Audited)
Net asset value per ordinary share (in SGD)	1.24	1.57	0.92	0.98

Net asset value per ordinary share is calculated based on 13,387,513 (31 March 2026: 13,387,513) ordinary shares (excluding treasury shares) in issue at the end of the period under review and of the immediate preceding financial year.

10. Inventories

	Group		Company	
	30 September 2026 (Unaudited)	31 March 2026 (Audited)	30 September 2026 (Unaudited)	31 March 2026 (Audited)
	S$'000	S$'000	S$'000	S$'000
Inventories	**9**	**10**	**-**	**-**

11. Trade Receivables

	Group		Company	
	30 September 2026 (Unaudited)	31 March 2026 (Audited)	30 September 2026 (Unaudited)	31 March 2026 (Audited)
	S$'000	S$'000	S$'000	S$'000
Trade receivables	403	860	465	465
Less: Allowance for impairment	(231)	(527)	(417)	(417)
Net trade receivables	**172**	**333**	**48**	**48**

12. Cash and Cash Equivalents

Cash and cash equivalents comprise the following:

	Group		Company	
	30 September 2026 (Unaudited)	31 March 2026 (Audited)	30 September 2026 (Unaudited)	31 March 2026 (Audited)
	S$'000	S$'000	S$'000	S$'000
Fixed deposits	30	30	-	30
Cash and bank balances	1,595	3,564	1,359	2,179
Per statement of cash flows	**1,625**	**3,594**	**1,359**	**2,209**

Cash and cash equivalents that are neither past due nor impaired are placed with or entered into with reputable financial institutions.

For the purpose of presentation in the consolidated statement of cash flows, cash and cash equivalents are presented net of pledged fixed deposits.

13. Property, Plant and Equipment

During the reporting period, the Group did not acquire any property, plant and equipment or other non-current assets.

14. Investment Properties

Investment Properties	**Group**	
	30 September 2026 (Unaudited)	**31 March 2026 (Audited)**
	S$'000	**S$'000**
At Fair Value		
Balance at the beginning of financial year/period	1,794	2,267
Loss from fair value adjustments	(862)	(224)
Translation reserve	(70)	(249)
Balance at the end of financial period/year	**862**	**1,794**

As at 30 September 2026, management has assessed the fair value of the investment properties at S$0.86 million (31 March 2026: S$1.79 million), a decrease of S$0.86 million, which has been recognised as a fair value loss in profit or loss. The properties are not generating rental income, and the shops in Indonesia are not in operation. Management's view is that the Group has not been able to sell these properties in the market, and the fair value has been adjusted to reflect the price at which a sale could realistically be achieved. The fair value as at 30 September 2026 is based on management's assessment and has not been independently valued at that date.

15. Loans and Bank Borrowings

	Group		**Company**	
	30 September 2026 (Unaudited)	**31 March 2026 (Audited)**	**30 September 2026 (Unaudited)**	**31 March 2026(Audited)**
	S$'000	**S$'000**	**S$'000**	**S$'000**
Loans and bank borrowings – current	1,692	1,177	-	-
Loans and bank borrowings - non current	4,032	4,937	-	-
Total	**5,724**	**6,114**	**-**	**-**

The current loans of the Group bear interest rates of between 8% and 12% (31 March 2026: between 8% and 11%) per annum and are repayable within the next 12 months.

The non-current loan of the Group for the current financial year bears interest rate of 8% (31 March 2026: 8%) per annum and is repayable within the next 3 years.

OTHER INFORMATION REQUIRED BY APPENDIX 7C OF THE CATALIST RULES

	30 September 2026 (Unaudited)		31 March 2026 (Audited)	
	Secured	Unsecured	Secured	Unsecured
	S$'000	S$'000	S$'000	S$'000
Amount repayable in one year or less, or on demand	**1,004**	**688**	**1,177**	**-**
Amount repayable after one year	**4,004**	**28**	**4,679**	**258**

As on 30 September 2026, the loans were secured by the corporate guarantees provided by the Company.

16. Share Capital

	No. of Shares	
	30 September 2026 (Unaudited)	31 March 2026 (Audited)
Issued shares at the beginning and end of the period/year	13,880,384	13,880,384

There were no outstanding options, convertibles or subsidiary holdings as at 30 September 2026 and 31 March 2026.

17. Treasury Shares

	No. of Shares	
	30 September 2026 (Unaudited)	31 Mrach 2026 (Audited)
Treasury shares at the beginning and end of the period /year	492,871	492,871

Treasury shares relate to ordinary shares of the Company that are held by the Company presented as a component within shareholders' equity.

Percentage (%) of number of treasury shares against total number of shares as at 30 September 2026 were 3.55% (31 March 2026: 3.55%).

18. Related Party Transactions

In addition to the related party information disclosed elsewhere in the financial statements, the following significant transactions between the Group and related parties who are not members of the Group took place at terms agreed between the parties during the financial period:

	30 September 2026 (Unaudited)	30 September 2025 (Audited)
Interest Expenses	8	-
Loan Outstanding from Related Party	665	-

19. Financial Assets and Financial Liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group as at 30 September 2026 and 31 March 2026:

	Group		Company	
	30 September 2026 (Unaudited)	31 March 2026 (Audited)	30 September 2026 (Unaudited)	31 March 2026 (Audited)
	S$'000	S$'000	S$'000	S$'000
Financial assets				
Trade receivables	172	333	48	48
Other receivables and deposits	4,412	5,487	51	471
Due from subsidiaries	-	-	397	242
Cash and cash equivalents	1,625	3,594	1,359	2,209
Tax recoverable	12	4	-	-
Long-term loans and advances to subsidiaries	-	-	471	471
Total Financial Assets	**6,221**	**9,418**	**2,326**	**3,441**
Financial liabilities				
Trade creditors	234	271	47	47
Other creditors and accruals	1,228	1,227	896	1,039
Lease obligations	47	48	-	-
Loans and bank borrowings	5,724	6,114	-	-
Due to subsidiaries	-	-	4,056	4,237
Total Financial Liabilities	**7,233**	**7,710**	**4,999**	**5,323**

20. CONTINGENT LIABILITIES AND COMMITMENTS

Corporate guarantee

	30 September 2026 (Unaudited)	31 March 2026 (Audited)
Corporate guarantees provided to enable a subsidiary to obtain credit and banking facilities		
Total facilities	9,653	9,653
Total outstanding	4,968	5,775

21. Subsequent Events

There were no material events after the reporting period up to the date of this announcement that would require adjustment to, or disclosure in, the financial information for the six months ended 30 September 2026.

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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 statements of financial position of the Group as at 30 September 2026 and the related condensed interim consolidated statement of profit or loss and other comprehensive income, condensed interim statements of changes in equity and condensed interim consolidated statement of cash flows for six-month period then ended and certain explanatory notes have not been audited or reviewed by the Company's auditors.

2. Whether the latest financial statements are subject to an adverse opinion, qualified opinion or disclaimer of opinion:
(a) Updates on the efforts taken to resolve each outstanding audit issue.
(b) Confirmation from the Board that 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.

Not applicable. The latest financial statement is not subject to an adverse opinion, qualified opinion or disclaimer of opinion.

3. Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied:

Yes, the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied.

4. 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.

The Group's continuing operations for six months period ended 30 September 2026 comprise the AEC segment, being the AAC manufacturing business of Modi Hebel India LLP in Vadodara, together with Head Office corporate overheads and expenses of non-operating entities. The Telecom and ICT segments were disposed of in prior periods and no discontinued operations were recorded in six months ended 30 September 2026.

The comparative figures are not fully comparable. The AEC segment was acquired on 20 November 2025 and so made no contribution to six months ended 30 September 2025, while six months ended 30 September 2025 included results from the ICT businesses, now presented as discontinued operations (Note 7).

As announced on 13 May 2026, manufacturing operations at Modi Hebel were temporarily suspended, tentatively until October 2026, to facilitate the installation and commissioning of upgraded machinery. This was the most significant factor affecting the Group's results during the six months period ended 30 September 2026.

On 2 September 2026, the Company announced that a further six to eight months is expected to be required to secure funding and recommence manufacturing operations at Modi Hebel, extending the earlier October 2026 timeline.

4. A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. *(Cont'd)*

As the AAC facility is the Group's only operating business, the Company will remain non-operational until operations recommence, while maintaining essential corporate, regulatory and compliance functions.

The losses reported under continuing operations represent corporate overheads and non-operating business expenses, as there is no longer any revenue-generating business activity within the Group.

Statement of Profit or Loss and Other Comprehensive Income- Continuing operation

Turnover

The Group recorded turnover of S$3,000 from continuing operations for the six months period ended 30 September 2026 ("**1H2026**"). Turnover was minimal because of temporary suspension of manufacturing operations at the Vadodara plant. No turnover from continuing operations was recorded for the six months periods ended 30 September 2025 ("**1H2025**"), as the AEC business had not been acquired. During 1H2025, the Group has divested its ICT business, which are presented as discontinued operations in Note 7.

Operating expenses

Operating expenses comprise solely of corporate overheads and expenses related to non-operating entities within the Group.

In 1H2026, these expenses decreased by approximately S$0.46 million, representing a 32.7% decline compared to the corresponding period in 1H2025.

The decline was primarily attributable to absence of professional fees and compliance costs incurred in connection with the disposal of the Telecom and ICT business in 1H2025.

Other expenses – non-operating

Other non-operating expenses were S$2.50 million in 1H2026 (1H2025: nil). They comprise non-cash items as follows:

An allowance on other receivables of approximately S$1.64 million, including GST/VAT input held in non-operating subsidiaries and long-outstanding advances, as management considers that their recoverability is uncertain; and a fair value loss on investment properties in Indonesia and India of S$0.86 million, reducing their fair value from S$1.72 million to S$0.86 million. The investment properties in Indonesia are currently non-income-generating, as the shops remain non-operational. Furthermore, the Group has been unable to identify prospective buyers and dispose of the properties despite efforts to sell them in the market.

Loss before taxation from continuing operations

The Group incurred a net loss before tax of S$4.32 million from continuing operations in 1H2026, compared to a net loss before tax of S$1.18 million in 1H2025. The higher loss was primarily attributable to non-cash allowance and fair value loss, higher depreciation and finance cost from the AEC Business, the absence of foreign exchange gain and lower interest income.

OTHER INFORMATION REQUIRED BY APPENDIX 7C OF THE CATALIST RULES

Loss on Discontinued operation

The Group has no discontinue operation in 1H2026, the group has divested its ICT segment in 1H2025, the details of which are presented as a discontinued operation in Note 7 of this statement. The loss from discontinued operations of S$4.79 million was mainly attributable to the loss on disposal of the ICT business in 1H2025.

Loss for the period

The Group incurred a net loss after tax of S$4.32 million in 1H2026, compared to a net loss of S$5.97 million in 1H2025, a decrease of approximately S$1.65 million, because there were no losses from discontinued operation in the current financial period. The loss attributable to equity holders of the Company of S$3.75 million, S$0.57 million was attributable to non-controlling interest, reflecting the 49% minority interest in Modi Hebel.

Statements of Financial Position

Current assets

As of 30 September 2026, current assets decreased by S$3.18 million, mainly attributable to a decrease in cash & cash equivalent of approximately S$1.97 million, decrease in other receivable & deposits by S$1.08 million and a decrease in trade receivables of approximately S$0.16 million. These decreases were mainly attributable to bank loan repayments, interest payments and due to lower level of operations during suspension and allowance for other receivables and deposit.

Non-current assets

As of 30 September 2026, non-current assets decreased by approximately S$1.64 million, primarily due to a decrease in property, plant & equipment of approximately S$0.70 million, investment properties of S$0.93 million. These decreases were mainly attributable to the depreciation of S$0.69 million and fair value loss on investment property S$0.86 million.

Current liabilities

As of 30 September 2026, current liabilities increased by approximately S$0.43 million, primarily due to an increase in loans and bank borrowings of approximately S$0.52 million, arising from the reclassification of repayments falling due within twelve months. This was partially offset by decreases in trade creditors of approximately S$0.04 million and other creditors and accruals of approximately S$0.05 million.

Non-current liabilities

As of 30 September 2026, non-current liabilities decreased by approximately S$0.91 million, primarily due to a decrease in loans and bank borrowings of approximately S$0.91 million, reflecting repayments made and reclassification of amount due within twelve months to current liabilities.

Equity

Accumulated losses attributable to the equity holders of the Company increased by approximately S$3.75 million, primarily due to the losses during 1H2026, non-controlling interest decreased by approximately S$0.57 million, being its share of the loss of Modi Hebel.

Statement of Cash Flows

For the six months period ended 30 September 2026, the Group recorded net cash used in operating activities of approximately S$1.64 million, primarily due to the loss before taxation from continuing operation of S$4.32 million, increase in other receivables and deposits of approximately S$0.57 million and interest paid of approximately S$0.23 million, partially offset by non-cash items.

Net cash generated from investing activities amounted to approximately S$0.06 million, mainly due to interest income received from deposits of approximately S$0.02 million and proceeds from the disposal of property, plant & equipment of approximately S$0.04 million.

Meanwhile, net cash used in financing activities amounted to approximately S$0.39 million, mainly due to repayment of loans and bank borrowings of approximately S$1.06 million, partially offset by proceeds of loans from related party amounting to approximately S$0.67 million.

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

There was no forecast or prospect statement disclosed to shareholders previously.

6. 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.

As previously announced by the Company, the Group completed the acquisition of 51% interest in Modi Hebel on 20 November 2025, establishing its presence in the AEC sector through an AAC manufacturing facility in Vadodara, India. AAC is a lightweight and energy-efficient building material used in residential, commercial and infrastructure projects. The acquisition broadens the group's business portfolio following the disposal of its former operating businesses. The group continue to evaluate opportunities within the AEC sector while reviewing the operational requirements of the AAC Manufacturing business.

Urbanisation, infrastructure spending and the shift from clay bricks to energy-efficient materials should sustain demand for AAC, while growing use of panels and prefabricated components supports the Group's plan to add panel manufacturing capabilities. The Group expects to benefit from these trends once operations resume.

The AAC industry is competitive, with competition based mainly on price, quality, reliability of supply and distribution reach. The Group believes the plant upgrade will strengthen its competitive position.

As announced on 13 May 2026, manufacturing operations at Modi Hebel were temporarily suspended, tentatively until October 2026, to facilitate the installation and commissioning of upgraded machinery.

As disclosed in the Company's announcement dated 2 September 2026, the AAC manufacturing operations of Modi Hebel India LLP remain temporarily suspended, and the Board expects that it may take approximately six (6) to eight (8) months to secure the necessary funding and complete the arrangements required for recommencement. During this period, the Company remains non-operational and continues to maintain only its essential corporate, regulatory and compliance functions.

In the interim, the Group continues to receive financial support from Dr. Bhupendra Kumar Modi ("Dr. Modi), a substantial shareholder of the Company. Companies controlled by Dr. Modi have so far extended approximately INR 17 crore (equivalent to approximately S$2.30 million) to the Group by way of unsecured loans, primarily towards machinery-related expenses for the AAC plant, including settlement of customs

dues, and the Group's working capital requirements. These transactions were reviewed by the Audit Committee and approved by the Board as Interested Person Transactions under Chapter 9 of the Catalist Rules.

As on date, the Group's cash and bank balances are approximately S$1.63 million. The Company has also provided a corporate guarantee to HDFC Bank for the loan extended to Modi Hebel, amounting to S$ 4.97 million as at 30 September 2026.

While the Group continues to have the support of Dr. Modi and his group companies, it is not relying solely on this support. The Board and Management are also actively exploring with potential investors, financial institutions and strategic partners, to secure the funding required for the recommencement of operations.

The Company will make the appropriate announcement once the plant is ready to resume operations, or earlier if there are any material developments.

7. Dividend

(a) Current Financial Period Reported on

Any dividend declared for the current financial period reported on?

No dividend is declared.

(b) Corresponding Period of the Immediately Preceding Financial Year

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

No

(c) Date payable

Not applicable.

(d) Record date

Not applicable.

8. If no dividend has been declared/recommended, a statement to that effect.

No dividend has been recommended for the current financial period under review, as the Group has incurred a loss.

9. If the group has obtained a general mandate from shareholders for IPTs, the aggregate value of such transactions as required under Rule 920(1)(a)(ii). If no IPT 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.

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

The Company confirms that it has procured undertakings from all its directors and executive officers in the form set out in Appendix 7H under Rule 720(1) of the Catalist Rules.

11. Additional disclosures required pursuant to Rule 706A

There were no acquisitions or disposals of shares in any subsidiary or associated company, and no incorporation of any new subsidiary or associated company, during the six months ended 30 September 2026.

DIGILIFE TECHNOLOGIES LIMITED
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OTHER INFORMATION REQUIRED BY APPENDIX 7C OF THE CATALIST RULES

12. Confirmation by the Board pursuant to Rule 705(5) of the Catalist Rules

The Board of Directors of the Company confirms that, to the best of its knowledge, nothing has come to its attention which may render the condensed interim consolidated financial statements for the six months financial period ended 30 September 2026 to be false or misleading in any material aspect.

On behalf of the Board of Directors

Chada Anitha Reddy
Non-Executive Director & Chairperson

Date: 13 November 2026

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*This announcement has been reviewed by the Company's sponsor, PrimePartners Corporate Finance 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.*

The contact person for the Sponsor is Mr. Shervyn Essex, 16 Collyer Quay, #10-00 Collyer Quay Centre, Singapore 049318, sponsorship@ppcf.com.sg