DISA LIMITED
(Registration No. 197501110N)

Condensed interim financial statements
For the six months and full year ended 30 June 2026

DISA LIMITED
(Company Registration No. 197501110N)

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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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DISA LIMITED
(Company Registration No. 197501110N)

Condensed interim consolidated statement of comprehensive income

		Group					
	Note	2H FY2026 30-Jun-26 $'000	2H FY2025 30-Jun-25 $'000	Increase/ (Decrease) %	FY2026 30-Jun-26 $'000	FY2025 30-Jun-25 $'000	Increase/ (Decrease) %
Revenue	4	1,440	1,956	(26.4)	2,151	6,095	(64.7)
Other income							
- Interest		1	-*	N.M.	7	6	16.7
- Others		133	21	N.M.	166	53	N.M.
Total revenue		1,574	1,977	(20.4)	2,324	6,154	(62.2)
Expenses							
Cost of inventories		(839)	(1,648)	(49.1)	(1,119)	(5,394)	(79.3)
Subcontractor expenses		(37)	(30)	23.3	(61)	(56)	8.9
Depreciation expenses		(60)	(69)	(13.0)	(130)	(158)	(17.7)
Staff costs		(1,020)	(1,244)	(18.0)	(2,279)	(2,514)	(9.3)
Legal and professional expenses		(223)	(167)	33.5	(543)	(340)	59.7
Other expenses		(453)	(324)	39.8	(779)	(550)	41.6
Finance costs		(62)	(5)	N.M.	(118)	(14)	N.M.
Total expenses		(2,694)	(3,487)	(22.7)	(5,029)	(9,026)	(44.3)
Share of results of an associated company		493	-	N.M.	929	-	N.M.
Loss before tax	7	(627)	(1,510)	(58.5)	(1,776)	(2,872)	(38.2)
Tax expense		-*	(9)	N.M.	-*	(13)	N.M.
Loss for the financial period/year		(627)	(1,519)	(58.7)	(1,776)	(2,885)	(38.4)
Other comprehensive income/(loss):							
Items that are or may be reclassified subsequently to profit or loss:							
Currency translation differences arising on consolidation		5	(7)	N.M.	10	(7)	N.M.
Currency translation differences reclassified to profit or loss on liquidation of a subsidiary		-	-	N.M.	-	11	N.M.
Other comprehensive income for the financial period/year, net of tax		5	(7)	N.M.	10	4	N.M.
Total comprehensive loss for the financial period/year		(622)	(1,526)	(59.2)	(1,766)	(2,881)	(38.7)
Loss attributable to:							
Equity holders of the Company		(601)	(1,430)	(58.0)	(1,710)	(2,554)	(33.0)
Non-controlling interests		(26)	(89)	(70.8)	(66)	(331)	(80.1)
Loss for the financial period/year		(627)	(1,519)	(58.7)	(1,776)	(2,885)	(38.4)
Total comprehensive loss attributable to:							
Equity holders of the Company		(596)	(1,437)	(58.5)	(1,700)	(2,550)	(33.3)
Non-controlling interests		(26)	(89)	(70.8)	(66)	(331)	(80.1)
Total comprehensive loss for the financial period/year		(622)	(1,526)	(59.2)	(1,766)	(2,881)	(38.7)
Loss per share attributable to equity holders of the Company (*expressed in cents per share*)							
Basic and diluted		(0.004)	(0.013)		(0.012)	(0.024)	

* Amount below $1,000
N.M. – not meaningful

DISA LIMITED
(Company Registration No. 197501110N)

Condensed interim consolidated statements of financial position

		Group		Company	
		As at 30 Jun 2026	**As at 30 Jun 2025**	**As at 30 Jun 2026**	**As at 30 Jun 2025**
	Note	**$'000**	**$'000**	**$'000**	**$'000**
Non-current assets					
Property, plant and equipment	12	72	209	11	55
Intangible assets	11	31	31	-	-
Investment in a subsidiary		-	-	693	-
Investment in an associate		4,179	-	-	-
Total non-current assets		4,282	240	704	55
Current assets					
Inventories		71	70	-	-
Trade receivables		341	192	-	-
Other current assets		72	112	142	27
Cash and cash equivalents		2,159	2,714	1,069	2,033
Total current assets		2,643	3,088	1,211	2,060
Total assets		6,925	3,328	1,915	2,115
Non-current liabilities					
Borrowings	13	-	31	-	-
Total non-current liabilities		-	31	-	-
Current liabilities					
Trade and other payables		2,550	344	4	87
Contract liabilities		28	28	-	-
Accruals		1,297	489	939	231
Borrowings	13	5	84	-	11
Provision for income tax		-	-*	-	-
Total current liabilities		3,880	945	943	329
Total liabilities		3,880	976	943	329
Net assets		3,045	2,352	972	1,786
Equity					
Share capital	14	63,927	63,677	63,927	63,677
Other reserves		7,199	5,229	5,429	5,239
Accumulated losses		(68,254)	(66,544)	(68,384)	(67,130)
Non-controlling interests		173	(10)	-	-
Total equity		3,045	2,352	972	1,786

* Amount below $1,000

DISA LIMITED
(Company Registration No. 197501110N)

Condensed consolidated statement of changes in equity

Group	Share capital $'000	Currency translation reserve $'000	Share option reserve $'000	Capital reserve $'000	Accumulated losses $'000	**Total $'000**	Non-controlling interests $'000	**Total equity $'000**
FY2026								
Balance as at 1 July 2025	**63,677**	**(16)**	**5,004**	**241**	**(66,544)**	**2,362**	**(10)**	**2,352**
Loss for the financial year	-	-	-	-	(1,710)	**(1,710)**	(66)	**(1,776)**
Other comprehensive income/(loss)								
Currency translation differences arising on consolidation	-	10	-	-	-	**10**	-	**10**
Total comprehensive income/(loss) for the financial year	-	10	-	-	(1,710)	**(1,700)**	(66)	**(1,766)**
Capital contribution from non-controlling interests	-	-	-	-	-	**-**	1,014	**1,014**
Employee share option scheme	-	-	195	-	-	**195**	-	**195**
Issuance of shares (Note 14)	250	-	-	-	-	**250**	-	**250**
Changes in the ownership interests in subsidiaries without change in control	-	-	-	1,765	-	**1,765**	(765)	**1,000**
Balance as at 30 June 2026	**63,927**	**(6)**	**5,199**	**2,006**	**(68,254)**	**2,872**	**173**	**3,045**
FY2025								
Balance as at 1 July 2024	**60,084**	**(20)**	**5,032**	**241**	**(63,990)**	**1,347**	**143**	**1,490**
Loss for the financial year	-	-	-	-	(2,554)	**(2,554)**	(331)	**(2,885)**
Other comprehensive (loss)/income								
Currency translation differences arising on consolidation	-	(7)	-	-	-	**(7)**	-	**(7)**
Currency translation differences reclassified to profit or loss on liquidation of a subsidiary	-	11	-	-	-	**11**	-	**11**
Total comprehensive income/(loss) for the financial year	-	4	-	-	(2,554)	**(2,550)**	(331)	**(2,881)**
Capital contribution from non-controlling interests	-	-	-	-	-	**-**	178	**178**
Employee share option scheme	-	-	154	-	-	**154**	-	**154**
Employee share option exercised	546	-	(182)	-	-	**364**	-	**364**
Issuance of ordinary shares	3,151	-	-	-	-	**3,151**	-	**3,151**
Share issue expenses	(104)	-	-	-	-	**(104)**	-	**(104)**
Balance as at 30 June 2025	**63,677**	**(16)**	**5,004**	**241**	**(66,544)**	**2,362**	**(10)**	**2,352**

DISA LIMITED
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Condensed consolidated statements of changes in equity *(cont'd)*

Company

FY2026	Note	Share capital $'000	Share option reserve $'000	Capital reserve $'000	Accumulated losses $'000	**Total equity $'000**
Balance as at 1 July 2025		**63,677**	**4,998**	**241**	**(67,130)**	**1,786**
Loss and total comprehensive loss for the financial year		-	-	-	(1,254)	**(1,254)**
Employee share option scheme		-	190	-	-	**190**
Issuance of shares	14	250	-	-	-	**250**
Balance as at 30 June 2026		**63,927**	**5,188**	**241**	**(68,384)**	**972**
FY2025						
Balance as at 1 July 2024		60,084	5,030	241	(65,534)	**(179)**
Loss and total comprehensive loss for the financial year		-	-	-	(1,596)	**(1,596)**
Employee share option scheme		-	150	-	-	**150**
Employee share option exercised	14	546	(182)	-	-	**364**
Issuance of shares		3,151	-	-	-	**3,151**
Share issue expenses		(104)	-	-	-	**(104)**
Balance as at 30 June 2025		**63,677**	**4,998**	**241**	**(67,130)**	**1,786**

DISA LIMITED
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Condensed interim consolidated statement of cash flows

	FY2026	FY2025
	$'000	**$'000**
Cash flows from operating activities		
Loss before tax	(1,776)	(2,872)
Adjustments for:		
Depreciation of property, plant and equipment	130	158
Employee share-based payment expenses	195	154
Interest expenses	118	14
Interest income	(7)	(6)
Gain on derecognition of lease	(3)	(15)
Share of results of an associated company	(929)	-
Loss on liquidation of subsidiary	-	11
Unrealised foreign exchange (gains)/losses	(48)	43
Write-off of property, plant and equipment	1	-
Operating cash flows before movements in working capital	(2,319)	(2,513)
Inventories	(1)	30
Trade and other receivables	(107)	257
Trade and other payables	695	332
Contract liabilities	-	(1)
Currency translation adjustments	62	1
Cash used in operating activities	(1,670)	(1,894)
Income tax paid	-*	(13)
Net cash used in operating activities	(1,670)	(1,907)
Cash flows from investing activities		
Interest received	7	6
Purchase of property, plant and equipment	(27)	(9)
Investment in an associate	(750)	-
Proceeds from disposal of financial assets at FVOCI	-	125
Net cash (used in)/ generated from investing activities	(770)	122
Cash flows from financing activities		
Interest paid	(59)	(14)
Repayment of lease liabilities	(75)	(101)
Net proceeds from issuance of shares	-	3,091
Capital contribution by non-controlling interests	1,014	178
Proceeds from disposal of shares in a subsidiary	1,000	-
Net cash generated from financing activities	1,880	3,154
Net (decrease)/increase in cash and cash equivalents	(560)	1,369
Cash and cash equivalents at beginning of the financial year	2,714	1,392
Effects of exchange rate changes on cash and cash equivalents	5	(47)
Cash and cash equivalents at end of the financial year	**2,159**	**2,714**

Notes to the condensed interim consolidated financial statements

1. Corporate information

DISA Limited (the "**Company**") is incorporated and domiciled in Singapore and is listed on the Catalist of the Singapore Exchange Securities Trading Limited (the "**SGX-ST**"). These condensed interim consolidated financial statements for the six months and year ended 30 June 2026 comprise the Company and its subsidiaries (collectively, the "**Group**").

The primary activities of the Company are those relating to an investment holding company.

The principal activities of the Group are those of provision of digital security, anti-theft and anti-counterfeiting solutions, trading of semiconductor devices, as well as the manufacturing and distribution of healthcare tools.

2. Basis of preparation

2.1. Statement of compliance

The condensed interim financial statements for the year ended 30 June 2026 have been prepared in accordance with the Singapore Financial Reporting Standards (International) ("**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 financial statements for the year ended 30 June 2025.

The accounting policies adopted and methods of computation applied are consistent with those of the previous financial year which were prepared in accordance with SFRS(I)s, except for the adoption of new and amended standards as set out in Note 2.3.

<u>New business segment added to the segment reporting</u>

In FY2026, the Company reported a new business segment, "Healthcare", following shareholders' approval for the expansion of business into the healthcare sector. The Healthcare segment is managed and monitored separately from the Company's existing business segments. The management is of the view that separate reporting of the Healthcare segment enhances transparency and enables stakeholders to better understand the financial performance of the Healthcare segment.

2.2. Functional and presentation currencies

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

2.3. New and amended standards adopted by the Group

A number of amendments to SFRS(I)s 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.

2.4. Use of judgements and estimates

In preparing the condensed 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.

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 for the year ended 30 June 2025.

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.

Notes to the condensed interim consolidated financial statements *(cont'd)*

2.4. **Use of judgements and estimates *(cont'd)***

Management is of the opinion that there were no significant judgements made in applying the accounting policies in this set of interim financial statements.

3. Seasonal operations

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

4. Revenue

	Group			
	2H FY2026 $'000	**2H FY2025 $'000**	**FY2026 $'000**	**FY2025 $'000**
Sale of goods	1,331	1,878	1,937	6,011
Services income	33	16	36	17
Rental income	76	62	178	67
	1,440	1,956	2,151	6,095

The following table provides a disaggregation disclosure of the Group's revenue by primary geographical market and timing of revenue recognition.

Group	**Sale of goods**		**Services income**		**Rental income**		**Total**	
	2H FY2026	**2H FY2025**	**2H FY2026**	**2H FY2025**	**2H FY2026**	**2H FY2025**	**2H FY2026**	**2H FY2025**
Primary geographical market	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Singapore	474	291	33	9	75	62	582	362
United States of America	192	163	-	-	-	-	192	163
Hong Kong	365	1,306	-	-	-	-	365	1,306
People's Republic of China	272	116	-	7	-	-	272	123
Others	28	2	-	-	1	-	29	2
	1,331	1,878	33	16	76	62	1,440	1,956
Timing of revenue recognition								
At a point in time	1,331	1,878	-	-	-	-	1,331	1,878
Over time	-	-	33	16	76	62	109	78
	1,331	1,878	33	16	76	62	1,440	1,956

	Sale of goods		**Services income**		**Rental income**		**Total**	
	FY2026	**FY2025**	**FY2026**	**FY2025**	**FY2026**	**FY2025**	**FY2026**	**FY2025**
Primary geographical market	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Singapore	699	679	36	10	177	67	912	756
United States of America	474	456	-	-	-	-	474	456
Hong Kong	405	4,629	-	-	-	-	405	4,629
People's Republic of China	317	245	-	7	-	-	317	252
Others	42	2	-	-	1	-	43	2
	1,937	6,011	36	17	178	67	2,151	6,095
Timing of revenue recognition								
At a point in time	1,937	6,011	-	-	-	-	1,937	6,011
Over time	-	-	36	17	178	67	214	84
	1,937	6,011	36	17	178	67	2,151	6,095

Notes to the condensed interim consolidated financial statements *(cont'd)*

4. Revenue *(cont'd)*

Breakdown of revenue as follows:

	FY2026 $'000	FY2025 $'000	Increase/ (Decrease) %
Revenue reported for first half year	711	4,139	(82.8)
Loss after tax but before deducting non-controlling interests reported for first half year	(1,149)	(1,366)	(15.9)
Revenue reported for second half year	1,440	1,956	(26.4)
Loss after tax but before deducting non-controlling interests reported for second half year	(627)	(1,519)	(58.7)

5. Segment information

The Group is organised into operating segments based on its products and services for management purposes. The reportable segments are technology, healthcare and investment holding. Management monitors the operating results of its business units separately for the making decision about allocation of resources and assessment of performance of each segment.

The segment information provided to management for the reportable segments are as follows:

	Technology		Healthcare		Investment holding		Total	
	2H FY2026	2H FY2025	2H FY2026	2H FY2025	2H FY2026	2H FY2025	2H FY2026	2H FY2025
Segment revenue:	**$'000**	**$'000**	**S'000**	**S$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Sales to external customers, representing total revenue	1,310	1,956	130	-	-	-	1,440	1,956
Segment results, net of tax	(4)	(690)	(35)	-	(588)	(829)	(627)	(1,519)
- Interest expense	(1)	(5)	(61)	-	-*	-*	(62)	(5)
- Depreciation of property, plant and equipment	(29)	(47)	(9)	-	(22)	(22)	(60)	(69)
Other significant non-cash expenses								
- Gain on derecognition of lease	3	-*	-	-	-	-	3	-
- Share-based payment expenses	-	(1)	(2)	-	(53)	(133)	(55)	(134)
Segment assets	777	1,213	5,058	-	1,090	2,115	6,925	3,328
Additions to non-current assets	4	9	23	-	-	-	27	9
Segment liabilities	(382)	(647)	(2,555)	-	(943)	(329)	(3,880)	(976)

Notes to the condensed interim consolidated financial statements *(cont'd)*

5. Segment information *(cont'd)*

	Technology		Healthcare		Investment holding		Total	
	FY2026	FY2025	FY2026	FY2025	FY2026	FY2025	FY2026	FY2025
Segment revenue:	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Sales to external customers, representing total revenue	1,913	6,095	238	-	-	-	2,151	6,095
Segment results, net of tax	(463)	(1,316)	334	-	(1,647)	(1,569)	(1,776)	(2,885)
- Interest expense	(5)	(14)	(113)	-	-*	-*	(118)	(14)
- Depreciation of property, plant and equipment	(71)	(113)	(15)	-	(44)	(45)	(130)	(158)
Other significant non-cash expenses								
- Gain on derecognition of lease	3	15	-	-	-	-	3	15
- Share-based payment expenses	-	(4)	(5)	-	(190)	(150)	(195)	(154)
Segment assets	777	1,213	5,058	-	1,090	2,115	6,925	3,328
Additions to non-current assets	4	34	23	-	-	-	27	34
Segment liabilities	(382)	(647)	(2,555)	-	(943)	(329)	(3,880)	(976)

* Amount below $1,000

6. Financial assets and financial liabilities

Set out below is an overview of the financial assets and financial liabilities of the Group as at 30 June 2026 and 30 June 2025.

	Group		Company	
	30 Jun 26	30 Jun 25	30 Jun 26	30 Jun 25
	$'000	$'000	$'000	$'000
Financial assets				
At amortised cost	2,530	2,962	1,203	2,033
Financial liabilities				
At amortised cost	3,761	826	922	285

Notes to the condensed interim consolidated financial statements *(cont'd)*

7. Loss before tax

	Group			
	2H FY2026	**2H FY2025**	**FY2026**	**FY2025**
	$'000	**$'000**	**$'000**	**$'000**
Loss before tax is arrived at after charging/(crediting):				
Audit fees paid to:				
- Auditor of the Company	37	38	79	79
- Other auditor - non-network firm	6	5	6	5
Directors' fee:				
- Current year	60	59	113	101
Loss on liquidation of a subsidiary	-	-	-	11
Gain on derecognition of lease	(3)	-*	(3)	(15)
Research and development expense	78	55	127	105
Foreign currency exchange loss, net	7	30	13	42
Upkeep of computer	46	45	91	90

In FY2026, there was no non-audit fee (FY2025: $1,500) paid to the auditors of the Company.

* Amount below $1,000

8. Related party transactions

(a) In addition to information disclosed elsewhere in the financial statements, the following transactions took place between the Group and related parties, who are not members of the Group during the financial year on terms agreed by the parties concerned:

	Group			
	2H FY2026	**2H FY2025**	**FY2026**	**FY2025**
	$'000	**$'000**	**$'000**	**$'000**
Transactions with related parties				
Other related party				
Purchase of goods and services	-	-	-	2
Rental paid – leasehold properties	-	-	-	26
With a director of the Company				
Royalties for use of patent	35	16	61	42

Notes to the condensed interim consolidated financial statements *(cont'd)*

8. Related party transactions *(cont'd)*

(b) Key management personnel compensation is analysed as follows:

	Group			
	2H FY2026	**2H FY2025**	**FY2026**	**FY2025**
	$'000	**$'000**	**$'000**	**$'000**
Salaries and bonuses	732	850	1,572	1,688
Employer's contribution to defined contribution plans	30	37	68	81
Directors' fees				
- Current year	60	59	113	101
Share-based payments	62	96	179	162
	884	1,042	1,932	2,032

The key management personnel comprise directors of the Company and its subsidiaries, senior management of the Company such as Chief Financial Officer, General Managers and others, and their compensation is disclosed as above.

9. Dividends

No dividend has been paid in both financial years in view that the Company was loss making and the Board will re-assess the Company's dividend policy as part of its capital allocation decision when it is profitable.

10. Net assets value

	Group		Company	
	30 Jun 2026	**30 Jun 2025**	**30 Jun 2026**	**30 Jun 2025**
Net asset value attributable to the equity holders of the Company per ordinary share (cents)	0.020	0.017	0.007	0.013

11. Intangible assets

	Group			
	Core technology	**Development costs**	**Goodwill**	**Total**
	$'000	**$'000**	**$'000**	**$'000**
Cost				
Balance at 1 July 2024, 30 June 2025 and 30 June 2026	31,624	609	31	32,264
Accumulated amortisation and impairment losses				
Balance at 1 July 2024, 30 June 2025 and 30 June 2026	31,624	609	-	32,233
Representing:				
Accumulated amortisation	22,493	609	-	23,102
Accumulated impairment loss	9,131	-	-	9,131
	31,624	609	-	32,233
Net carrying value				
Balance at 30 June 2025 and 30 June 2026	-	-	31	31

11. Intangible assets *(cont'd)*

Core technology and development costs

The intangible assets are in respect of core technology (including asset protection technology) and development costs acquired via acquisition of a subsidiary which have collectively been determined as a cash-generating unit ("**CGU**") (under the Technology segment). The intangible assets have been fully impaired during the financial year ended 30 June 2019.

At 30 June 2025 and 30 June 2026, management has assessed that there is no indication that the impairment loss recognized in prior years for intangible assets may no longer exist or may have decreased, hence no reversal of the previously impaired amount was made.

Goodwill

Goodwill arising from acquisition of Digital Life Line Pte. Ltd**.** ("**DLL**") in FY2024**.**

12. Property, plant and equipment

Group	Furniture and fittings $'000	Other equipment $'000	Motor vehicles $'000	Leasehold properties $'000	Total $'000
FY2026					
Cost					
Balance at 1 July 2025	37	101	441	200	779
Additions	2	25	-	-	27
Derecognition of lease	-	-	-	(176)	(176)
Written off	(3)	(17)	-	-	(20)
Currency translation differences	-*	-*	-	2	2
Balance at 30 June 2026	36	109	441	26	612
Accumulated depreciation					
Balance at 1 July 2025	33	58	377	102	570
Depreciation charge	1	15	53	61	130
Derecognition of lease	-	-	-	(142)	(142)
Written off	(3)	(16)	-	-	(19)
Currency translation differences	-*	-*	-	1	1
Balance at 30 June 2026	31	57	430	22	540
Net carrying value					
Balance at 30 June 2026	5	52	11	4	72

Notes to the condensed interim consolidated financial statements *(cont'd)*

12. Property, plant and equipment *(cont'd)*

Group	Furniture and fittings $'000	Other equipment $'000	Motor vehicles $'000	Leasehold properties $'000	Total $'000
FY2025					
Cost					
Balance at 1 July 2024	37	92	441	534	1,104
Additions	-	9	-	25	34
Derecognition of lease	-	-	-	(388)	(388)
Currency translation differences	-*	-*	-	29	29
Balance at 30 June 2025	37	101	441	200	779
Accumulated depreciation					
Balance at 1 July 2024	32	51	321	172	576
Depreciation charge	1	7	56	94	158
Derecognition of lease	-	-	-	(189)	(189)
Currency translation differences	-*	-*	-	25	25
Balance at 30 June 2025	33	58	377	102	570
Net carrying value					
Balance at 30 June 2025	4	43	64	98	209

* Amount below $1,000

13. Borrowings

	Group		Company	
	30 Jun 2026 $'000	30 Jun 2025 $'000	30 Jun 2026 $'000	30 Jun 2025 $'000
Amount repayable within one year or on demand				
Secured	-	11	-	11
Unsecured	5	73	-	-
	5	84	-	11
Amount repayable after one year				
Unsecured	-	31	-	-

Secured borrowings are secured over the lease of motor vehicles.

Notes to the condensed interim consolidated financial statements *(cont'd)*

14. Share capital

	Group and Company			
	FY2026		FY2025	
	Number of issued shares ('000)	Total share capital $'000	Number of issued shares ('000)	Total share capital $'000
Balance at 1 July	13,839,803	63,677	10,506,683	60,084
Issue of ordinary shares by virtue of exercise of share options	-	-	182,000	546
Issuance of shares as consideration for the acquisition of the shares in Rheumatology Associates Pte. Ltd.	250,000	250	-	-
Issuance of shares pursuant to Rights Cum Warrants Issue	-	-	3,151,120	3,151
Share issue expenses	-	-	-	(104)
Balance at 30 June	14,089,803	63,927	13,839,803	63,677

The Company has, on 31 July 2025, completed the acquisition of 50% of the total issued and paid-up share capital of Rheumatology Associates Pte. Ltd. ("**RA**") and allotted and issued 250,000,000 consideration shares at $0.01 each to the vendor. Please refer to the announcements dated 8 August 2025 and 31 July 2025 for more details.

The Company did not hold any treasury shares as at 30 June 2026, 31 December 2025 and 30 June 2025.

The Company's subsidiaries do not hold any shares in the Company as at 30 June 2026, 31 December 2025 and 30 June 2025.

DISA Employee Share Option Scheme ("DISA ESOS") 2010 and 2021

Movement in the number of DISA ESOS is as follows:

	Company			
DISA ESOS 2010	**2H FY2026**	**2H FY2025**	**FY2026**	**FY2025**
Beginning of the period/year	412,500,000	594,500,000	412,500,000	735,500,000
Less: Options exercised	-	(182,000,000)	-	(182,000,000)
Less: Options forfeited	-	-	-	(141,000,000)
End of the period/year	412,500,000	412,500,000	412,500,000	412,500,000

	Company			
DISA ESOS 2021	**2H FY2026**	**2H FY2025**	**FY2026**	**FY2025**
Beginning of the period/year	573,500,000	395,500,000	510,500,000	187,500,000
Add: Options granted	-	115,000,000	63,000,000	335,000,000
Less: Options forfeited	(58,000,000)	-	(58,000,000)	(12,000,000)
End of the period/year	515,500,000	510,500,000	515,500,000	510,500,000

Notes to the condensed interim consolidated financial statements *(cont'd)*

14. Share capital *(cont'd)*

DLL Employee Share Option Scheme 2024

	Digital Life Line Pte. Ltd. ("DLL")			
	2H FY2026	**2H FY2025**	**FY2026**	**FY2025**
Beginning of the period/year	10,500,000	12,000,000	10,500,000	14,000,000
Less: Options forfeited	-	(1,500,000)	-	(3,500,000)
End of the period/year	10,500,000	10,500,000	10,500,000	10,500,000

As at 30 June 2026, there were 3,151,120,014 outstanding Warrants that can be exercised into 3,151,120,014 ordinary shares (30 June 2025: 3,151,120,014 outstanding Warrants that can be exercised into 3,151,120,014 ordinary shares).

Saved as disclosed, the Company does not hold any other convertible instruments as at 30 June 2026, 31 December 2025 and 30 June 2025.

15. Subsequent events

There were no known subsequent events which have led to adjustments to this set of interim financial statements.

Other information required by Catalist Rule Appendix 7C

1. Review

The condensed consolidated statement of financial position of DISA Limited and its subsidiaries as at 30 June 2026 and the related condensed consolidated statement of comprehensive income, condensed consolidated statement of changes in equity and condensed consolidated statement of cash flows for the 6-month and 12-month periods then ended and certain explanatory notes have not been audited or reviewed.

2. Review of performance of the Group

(A) Income Statement (6 months ended 30 June 2026 ("**2H FY2026**") versus 6 months ended 30 June 2025 ("**2H FY2025**") and 12 months ended 30 June 2026 ("**FY2026**") versus 12 months ended 30 June 2025 ("**FY2025**").

Revenue

2H FY2026
The Group's revenue decreased by $516,000, or 26.4% from $1,956,000 in 2H FY2025 to $1,440,000 in 2H FY2026. Market conditions remained uncertain throughout 2H FY2026 due to the continued impact of U.S. tariffs and trade restrictions. However, the Group's sales began to pick up in the last quarter of FY2026, reflecting a gradual improvement in customer demand despite the continued uncertainty in market conditions.

FY2026
On a year-on-year basis, the Group recorded a revenue of $2,151,000 in FY2026, a decrease of $3,944,000 as compared to $6,095,000 achieved in FY2025, largely due to the same factors outlined above.

Other income

2H FY2026
Other income increased by $113,000, from $21,000 in 2H FY2025 to $134,000 in 2H FY2026. The increase was mainly attributable to the reversal of the sales rebate accruals relating to the financial year ended 30 June 2017 to 30 June 2025, following the Group's assessment that the retailer is not expected to charge the sales rebates.

FY2026
On a year-on-year basis, other income increased by $114,000, from $59,000 in FY2025 to $173,000 in FY2026. This increase was mainly attributable to the reversal of the sales rebate as explained above.

Costs and expenses

2H FY2026
The decrease in cost of inventories was in line with the decrease in revenue for 2H FY2026.

The increase in subcontractor expenses of $7,000 was driven by the higher royalty payment related to the increased sales of DiSa single-scan serialization barcodes in 2H FY2026.

Other costs and expenses for 2H FY2026 amounted to $1,756,000, representing an increase of $48,000 or 2.7% as compared to $1,804,000 in 2H FY2025. The decrease was mainly derived from:

(a) lower depreciation charges from the derecognition of lease.

(b) Decreased staff costs by $224,000, or 18.0%, from $1,244,000 in 2H FY2025 to $1,020,000 in 2H FY2026. This was mainly due to a reduction in headcount and lower share option expenses, which decreased by $78,000, from $133,000 in 2H FY2025 to $55,000 in 2H FY2026.

The decrease was, however, partially offset by the increased legal and professional fees as well as the other operating expenses, due to the following factors:

(a) legal and professional fees increased by $56,000, from $167,000 to $223,000, mainly due to a finder's fee of $100,000 incurred in connection with the acquisition of RA. The increase was partially offset by lower consultancy fees, as the Group engaged the ISO consultant on a project basis instead of a fixed monthly retainer to better align fees with the scope of work required, as well as the absence of patent filing fees in 2H FY2026, compared to $15,000 incurred in 2H FY2025.

(b) other operating expenses increased by $129,000, mainly attributable to the costs of $145,000 incurred in engaging third-party marketing agents to support the Group's marketing activities in the United States, as well as higher travelling expenses of $37,000, compared to $21,000 in 2H FY2025. The increase was partially offset by the lower net foreign exchange losses of $7,000, compared to $30,000 in 2H FY2025, as the U.S. dollar strengthened against the Singapore dollar during 2H FY2026.

Finance costs for 2H FY2026 increased by $57,000, from $5,000 in 2H FY2025 to $62,000 in 2H FY2026. The increase was mainly due to the interest charges on the outstanding deferred purchase consideration for the acquisition of RA, offset by the lower interest expense on lease liabilities following the derecognition of the lease.

FY2026
The decrease in cost of inventories was in line with the decrease in revenue for FY2026.

The increase in subcontractor expenses of $5,000 in FY2025 was attributable to the same factors as outlined above.

On a year-on-year basis, other costs and expenses for FY2026 increased by $169,000 or 4.7% from $3,562,000 in FY2025 to $3,731,000 in FY2026. The increase was mainly attributable to the same factors as outlined above, as well as the higher research and development costs due to the required IEC 60601 safety and compliance testing for the Mobile Imaging Device for Anterior Segment, the $11,000 stamp duty incurred in connection with the acquisition of RA and the write-off of $52,000 in GST recoverable that was deemed non-recoverable by IRAS.

Finance costs for FY2026 increased by $104,000 from $14,000 in FY2025 to $118,000 in FY2026 due to the same factor as mentioned above.

Share of results of an associated company

This represents a 50% share of profits from RA amounting to $929,000 for 11-month period from August 2025 to June 2026.

(B) Statements of Financial Position

Total assets
Total assets of the Group increased by $3,597,000 from $3,328,000 as at 30 June 2025 to $6,925,000 as at 30 June 2026.

Current assets declined by $445,000 or 14.4% from $3,088,000 as at 30 June 2025 to $2,643,000 as at 30 June 2026, primarily due to lower cash and bank balances (refer to explanation in "**2(C) Statement of Cash Flows**" below) and a reduction in GST recoverable. This decrease was partially offset by an increase in trade receivables, as sales were made towards the end of June 2026, with payment due in early July 2026.

Non-current assets increased by $4,042,000 from $240,000 as at 30 June 2025 to $4,282,000 as at 30 June 2026, primarily arising from the investment in RA and the share of profits from RA of $929,000, partially offset by a decrease in property, plant and equipment due to the depreciation charges and the derecognition of lease.

Other information required by Catalist Rule Appendix 7C *(cont'd)*

Total liabilities
Total liabilities of the Group increased by $2,904,000 from $976,000 as at 30 June 2025 to $3,880,000 as at 30 June 2026. The increase was mainly attributable to (i) higher other payables and accrued interest arising from the outstanding deferred purchase consideration of $2,250,000 for the acquisition of RA, and (ii) higher accrued salaries of $740,000 as the Group continue to accrue the salaries of the Executive Chairman, Managing Director and Chief Executive Officer during 2H FY2026. The increase was, however, partially offset by a reduction in lease liabilities following the derecognition of a lease and the full settlement of the hire purchase loan for a company car in 2H FY2026.

Net current liabilities
The Group recorded a net current liabilities position of $1,237,000 as at 30 June 2026. The Board is of the view that the Group is able to meet its short-term obligations as and when they fall due as approximately 87% of the Group's current liabilities are extendable or non-cash accruals and are not expected to result in immediate cash outflows. Please refer to Note 3 of the audited financial statements for the financial year ended 30 June 2025 for more details on the going concern basis. The Company will continue to manage and improve its working capital and will provide updates to shareholders as and when appropriate.

(C) Statement of Cash Flows

Cash and cash equivalents decreased by $555,000 or 20.4% to $2,159,000 as at 30 June 2026 as compared to $2,714,000 as at 30 June 2025.

Net cash used in operating activities amounted to $1,670,000, attributed to:

(i) operating cash outflow before movements in working capital of $2,319,000;
(ii) net positive working capital movement of $587,000; and
(iii) net currency translation gain of $62,000.

Net cash used in investing activities was $770,000, arising mainly from the investment of $750,000 in RA and the purchase of property, plant and equipment amounting to $27,000, offset by the interest received of $7,000.

Net cash generated from financing activities was $1,880,000, arising mainly from the proceeds of $1,000,000 from the disposal of 7.58% of the Company's equity interest in Advance Digital Healthcare Pte. Ltd. and the capital contribution of $1,014,000 from the non-controlling interests. The increase was partially offset by the repayments of lease liabilities and the related interest expenses, totalling $134,000.

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

No forecast or prospect statement was disclosed to shareholders previously.

4. Earnings/losses per ordinary share of the group for the current financial period reported on and the corresponding period of the immediately preceding financial year, after deducting any provision for preference dividends: (a) based on the weighted average number of ordinary shares on issue; and (b) on a fully diluted basis (detailing any adjustments made to the earnings)

	Group			
	2H FY2026	**2H FY2025**	**FY2026**	**FY2025**
	30-Jun-26	**30-Jun-25**	**30-Jun-26**	**30-Jun-25**
Losses per share ("LPS")(cents)				
Basic and diluted	(0.004)	(0.013)	(0.012)	(0.024)

Other information required by Catalist Rule Appendix 7C *(cont'd)*

	Group			
	2H FY2026 30-Jun-26	**2H FY2025 30-Jun-25**	**FY2026 30-Jun-26**	**FY2025 30-Jun-25**
Net loss attributable to Equity holders of the Company ($'000)	(601)	(1,430)	(1,710)	(2,554)
Weighted average number of ordinary shares in issue ('000)				
Basic and diluted	14,089,803	10,801,757	14,069,255	10,653,008

For the financial year ended 30 June 2026 and 30 June 2025, the computation of diluted loss per share does not adjust for the effects of the potential ordinary shares from employee share options and the Warrants as they have an anti-dilutive effect on the loss per share calculation.

5. 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 operating period and the next 12 months.

The Group recorded a revenue of $2,151,000 from the sales of goods and services in FY2026, a decrease of 64.7%, or $3,944,000, as compared to $6,095,000 in FY2025.

Despite the decline in revenue, the Group recorded a reduction in losses of $1,109,000, or 38.4%, from $2,885,000 in FY2025 to $1,776,000 in FY2026. This improvement was mainly attributable to the Group's share of profits from an associate amounting to $929,000, the reversal of sales rebates accruals relating to financial year ended 30 June 2017 to 30 June 2025, as well as the lower staff costs arising from reduced headcount and lower share option expenses.

Technology

The Group will continue its strategic engagement with a major United States ("**U.S.**") retailer on the integration of DiSa Digital Safety Pte. Ltd.'s ("**DiSa**") proprietary Single-Scan-Serialization ("**3S**") technology with Radio Frequency Identification ("**RFID**") systems to enhance inventory visibility and address return fraud.

The Group is currently working with RFID printers to offer serialized RFID tag solutions to the retailer, enabling item-level tracking across the product lifecycle, supporting product traceability, inventory management and operational efficiency. The solution can also support food traceability, shelf-life monitoring and waste management, including shelf-life monitoring, expiration management and the identification of potential spoilage or inventory loss.

The U.S. retailer is considering the potential use of serialization solutions as part of its broader corporate strategy. The Group will continue to work with the retailer, its vendors and the RFID printers on the ongoing implementation of 3S technology and explore opportunities for wider adoption.

Healthcare

Digital Life Line Pte. Ltd. ("**DLL**") continued to expand its healthcare deployment in Singapore during FY2026, including the renewal of a key public eye-department lease and the addition of a third site serving more than 100 patients daily. Clinical validation of its Artificial Intelligence-driven Mobile Imaging Device for Anterior Segment for cataract grading has been completed, with regulatory submission in progress and the approval from the Health Sciences Authority of Singapore is anticipated in the fourth quarter of 2026.

In Vietnam, DLL's partnership with OneMedic Joint Stock Company, a Vietnamese health technology company focused on artificial intelligence ("**AI**") and digital health solutions, has enabled its Automated Visual Acuity Test Device trial to be extended from Can Tho to Da Nang, demonstrating the potential application of the solution in different healthcare settings.

Other information required by Catalist Rule Appendix 7C *(cont'd)*

DLL will continue to pursue potential deployments in Singapore and the region, including the potential community-based deployments with Active Ageing Centres and the extension of pilot programmes in Vietnam and Greater China.

Advance Digital Healthcare Pte. Ltd. ("**ADH**") has completed the in-house development of a proprietary AI model designed to detect osteoarthritis features in ultrasound images. The solution is intended to support osteoarthritis detection and management at the primary care level, without the need for x-rays. ADH will continue to develop the solution for use in community healthcare settings and work with physicians to support its application in osteoarthritis care.

6. Dividend

(a) Current financial period reported on

Any dividend declared for the current financial period reported on?

None.

(b) Corresponding period of the immediately preceding financial year

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

None.

(c) Whether the dividend is before tax, net of tax or tax exempt. If before tax or net of tax, state the tax rate and the country where the dividend is derived. (If the dividend is not taxable in the hands of shareholders, this must be stated)

Not applicable.

(d) Date payable

Not applicable.

(e) The date on which Registrable Transfers received by the company (up to 5.00 pm) will be registered before entitlements to the dividend are determined.

Not applicable.

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

No dividend has been declared or recommended for FY2026 as the Group is making a loss and remains conservative to utilise its existing resources for its business and operations.

7. Breakdown of total annual dividends

No dividend has been declared for FY2026 and FY2025.

Other information required by Catalist Rule Appendix 7C *(cont'd)*

8. Interested person transactions

The aggregate value of all interested person transactions during FY2026 (excluding transactions conducted under shareholders' mandate pursuant to Rule 920 of the Catalist Rules) and transactions conducted under shareholders' mandate pursuant to Rule 920 of the Catalist Rules were both below $100,000 respectively.

9. 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) of the Catalist Rules.

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

10. Disclosure of person occupying a managerial position in the issuer or any of its principal subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the issuer pursuant to Rule 704(10) of the Catalist Rules. If there are no such persons, the issuer must make an appropriate negative statement.

The Company confirms that, as at 30 June 2026, there is no person occupying a managerial position in the Company or any of its principal subsidiaries who is a relative of any director, chief executive officer or substantial shareholder of the Company.

11. Additional information required pursuant to Rule 706A of the Catalist Rules

On 20 March 2026, the Company, its wholly-owned subsidiary, Advance Digital Healthcare Pte. Ltd. ("**ADH**"), and Mr. Meng Fanbing ("**Mr. Meng**") entered into a tripartite share sale and subscription agreement, pursuant to which:

(a) the Company has disposed 2,274,000 ordinary shares (the "**Sale Shares**"), representing 7.580% of the total issued and paid-up capital of ADH, for a consideration of S$1,000,000, to Mr. Meng; and

(b) ADH has allotted and issued 1,726,000 new ordinary shares (the "**Subscription Shares**"), representing 5.753% of the total issued and paid-up capital of ADH, for a consideration of S$1,000,000, to Mr. Meng,

(collectively, the "**Proposed Transactions**").

Following the completion of the Proposed Transactions on 8 June 2026, the Company and Mr. Meng hold 87.392% and 12.608% of the issued share capital of ADH respectively. Please refer to the announcements dated 23 March 2026 and 8 June 2026 for more details.

Save as disclosed above, there was no acquisition or sale of shares in any of the Group's subsidiary or associated company nor incorporation or winding up or striking off of any subsidiary or associated company by the Company or any of the Group's entities during 2H FY2026.

Other information required by Catalist Rule Appendix 7C *(cont'd)*

12. Use of proceeds

The Company raised an aggregate gross proceed of approximately $3,151,000 from the Rights Cum Warrants Issue in June 2025. Please refer to Company's announcements dated 28 April 2025, 7 May 2025, 20 May 2025, 22 May 2025, 4 June 2025, 19 June 2025, 23 June 2025, 26 August 2025, 26 January 2026, 12 February 2026 and 6 July 2026 as well as the Company's annual report dated 9 October 2025 for more details on the Rights Cum Warrants Issue and the use of the proceeds. The status of the use of proceeds as at the date of this announcement is as follows:

Use of proceeds	Balance as per the announcement dated 6 July 2026 ($'000)	Re-allocation amount as at the date of this announcement(1) ($'000)	Amount utilised as of the date of this announcement ($'000)	Balance unutilised as at the date of this announcement ($'000)
General working capital	97	138	(235)(2)	-
Business growth, acquisition and expansion	138	(138)	-	-
Total	**235**	**-**	**(235)**	**-**

Notes:

(1) Following a review of the Group's current operating environment, cash flow as well as investment and expansion plans, the Board considers that it in the best interests of the Company and its shareholders to re-allocate S$138,000 from the business growth, acquisition and expansion category to general working capital purposes category to meet the needs of its current working capital requirements.

(2) The breakdown of amount utilised for general working capital purposes of the Group is as follows:

	Further amount utilised as at date of this announcement ($'000)
Non-trade payables	141
Staff salaries	94
Total	**235**

BY ORDER OF THE BOARD

CHNG WENG WAH
Executive Chairman, Managing Director and Chief Executive Officer
26 August 2026