Datapulse Technology Limited

(Company Registration No. 198002677D)

Condensed Interim Financial Statements
For The Six Months And Full Year Ended
31 July 2026

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A. Condensed interim consolidated statement of profit or loss and other comprehensive income

		Group					
		6 Months Ended			12 Months Ended		
Consolidated Statement of Profit or Loss	**Note**	**31.7.2026**	31.7.2025	**Change**	**31.7.2026**	31.7.2025	**Change**
		$'000	$'000	**%**	**$'000**	$'000	**%**
		(Unaudited)	(Unaudited)		**(Unaudited)**	(Audited)	
Revenue	3	**3,114**	3,079	1.1	**6,105**	6,055	0.8
Other income	4	**51**	104	(50.7)	**102**	281	(63.7)
		3,165	3,183	(0.6)	**6,207**	6,336	(2.0)
(Loss)/Gain on fair value of investments		**(52)**	86	(160.5)	**(38)**	61	(162.3)
Staff costs		**(655)**	(687)	(4.7)	**(1,313)**	(1,322)	(0.7)
Depreciation		**(250)**	(279)	(10.4)	**(527)**	(569)	(7.4)
Finance costs	5	**-**	(1)	N.M.	**(1)**	(15)	(93.3)
Hotel operating expenses		**(1,024)**	(1,199)	(14.6)	**(2,132)**	(2,406)	(11.4)
Other operating expenses		**(356)**	(456)	(21.9)	**(862)**	(1,288)	(33.1)
Profit before taxation	6	**828**	647	28.0	**1,334**	797	67.4
Taxation	7	**(5)**	26	(119.2)	**(241)**	25	(1,064.0)
Profit for the year attributable to owners of the Company		**823**	673	22.3	**1,093**	822	33.0
Profit per share attributable to owners of the Company							
Basic profit per share (cents) (1)		**0.35**	0.28		**0.46**	0.35	
Diluted profit per share (cents) (2)		**0.25**	0.21		**0.34**	0.25	
Consolidated Statement of Comprehensive Income							
Profit for the year		**823**	673	22.3	**1,093**	822	33.0
Other comprehensive income/(loss):							
Items that will not be reclassified to profit or loss							
Remeasurement of defined benefit obligation		**35**	(8)	(537.5)	**35**	(8)	(537.5)
Net gain on equity instrument designated at fair value through other comprehensive income		**-**	1,100	N.M.	**-**	1,100	N.M.
Items that will be reclassified to profit or loss							
Foreign currency translation differences relating to foreign subsidiaries		**621**	84	639.3	**(1,806)**	(1,509)	19.7
Other comprehensive income/(loss) for the year		**656**	1,176	(44.2)	**(1,771)**	(417)	324.7
Total comprehensive income for the year attributable to owners of the Company		**1,479**	1,849	(20.0)	**(678)**	405	(267.4)

(1) The basic profit per share for six months and full year ended 31 July 2026 is computed based on weighted average number of ordinary shares (excluding treasury shares) 236,841,792 shares (31 July 2025: 236,833,573 shares).

(2) The diluted profit per share for six months and full year ended 31 July 2026 is computed based on total of weighted average number of ordinary shares (excluding treasury shares) and warrants outstanding (assuming the warrants exercised at the beginning of the period) of 325,817,927 shares (31 July 2025: 325,817,927 shares).

B. Condensed interim statements of financial position

	Note	Group		Company	
		31.7.2026	31.7.2025	**31.7.2026**	31.7.2025
		$'000	$'000	**$'000**	$'000
		(Unaudited)	(Audited)	**(Unaudited)**	(Audited)
ASSETS					
Non-current assets					
Property, plant and equipment	8	**33,772**	35,889	**8**	14
Right-of-use assets	9	**-**	42	**-**	42
Investment securities	10	**5,382**	5,382	**2**	-
Long-term receivables	11	**6,305**	6,305	**-**	-
Subsidiaries		**-**	-	**55,053**	52,653
Deferred tax assets		**471**	526	**-**	-
		45,930	48,144	**55,063**	52,709
Current assets					
Trade and other receivables	11	**338**	306	**70**	90
Prepayment		**57**	76	**37**	41
Investment securities	10	**7,745**	3,880	**7,745**	3,880
Cash and bank balances		**8,299**	10,634	**5,210**	7,935
		16,439	14,896	**13,062**	11,946
TOTAL ASSETS		**62,369**	63,040	**68,125**	64,655
Current liabilities					
Trade and other payables	12	**575**	721	**169**	173
Current tax payable		**212**	16	**-**	-
Lease liabilities	9	**-**	45	**-**	45
		787	782	**169**	218
Total liabilities		**787**	782	**169**	218
Net assets		**61,582**	62,258	**67,956**	64,437
Equity attributable to owners of the Company					
Share capital	13	**34,738**	34,736	**34,738**	34,736
Reserves		**26,844**	27,522	**33,218**	29,701
Total equity		**61,582**	62,258	**67,956**	64,437
TOTAL LIABILITIES AND EQUITY		**62,369**	63,040	**68,125**	64,655

C. Condensed interim statements of changes in equity

	Group						
	Attributable to owners of the Company						
	Share capital $'000	Treasury shares $'000	Fair value adjustment reserve $'000	Foreign currency translation reserve $'000	Warrant reserve $'000	Retained earnings $'000	Total equity $'000
At 1 August 2025	**34,736**	**(187)**	**33**	**(9,701)**	**752**	**36,625**	**62,258**
Total comprehensive income							
Profit for the year	-	-	-	-	-	1,093	1,093
Other comprehensive income/(loss) for the year:							
Exercise of warrants	2	-	-	-	-	-	2
Remeasurement of defined benefit obligation	-	-	-	-	-	35	35
Foreign currency translation differences relating to foreign subsidiaries	-	-	-	(1,806)	-	-	(1,806)
Total other comprehensive income/(loss) for the year	2	-	-	(1,806)	-	35	(1,769)
Total comprehensive income/(loss) for the year	2	-	-	(1,806)	-	1,128	(676)
At 31 July 2026	**34,738**	**(187)**	**33**	**(11,507)**	**752**	**37,753**	**61,582**
At 1 August 2024	**34,736**	**(187)**	**(1,067)**	**(8,192)**	**752**	**35,811**	**61,853**
Total comprehensive income							
Profit for the year	-	-	-	-	-	822	822
Other comprehensive income/(loss) for the year:							
Remeasurement of defined benefit obligation	-	-	-	-	-	(8)	(8)
Net gain on equity instrument designated at fair value through other comprehensive income	-	-	1,100	-	-	-	1,100
Foreign currency translation differences relating to foreign subsidiaries	-	-	-	(1,509)	-	-	(1,509)
Total other comprehensive income/(loss) for the year	-	-	1,100	(1,509)	-	(8)	(417)
Total comprehensive income/(loss) for the year	-	-	1,100	(1,509)	-	814	405
At 31 July 2025	**34,736**	**(187)**	**33**	**(9,701)**	**752**	**36,625**	**62,258**

	Company				
	Share capital $'000	Treasury shares $'000	Warrant reserve $'000	Retained earnings $'000	Total equity $'000
At 1 August 2025	**34,736**	**(187)**	**752**	**29,136**	**64,437**
Profit for the year, representing total comprehensive income for the year	-	-	-	3,517	3,517
Transactions with owners, recognised directly in equity					
Exercise of warrants	2	-	-	-	2
At 31 July 2026	**34,738**	**(187)**	**752**	**32,653**	**67,956**
At 1 August 2024	**34,736**	**(187)**	**752**	**26,254**	**61,555**
Profit for the year, representing total comprehensive income for the year	-	-	-	2,882	2,882
At 31 July 2025	**34,736**	**(187)**	**752**	**29,136**	**64,437**

D. Condensed interim consolidated statement of cash flows

	Group	
	12 Months Ended	
	31.7.2026	31.7.2025
	$'000	$'000
	(Unaudited)	(Audited)
Operating activities		
Profit before taxation	**1,334**	797
Adjustments for:		
Defined benefit costs	**52**	76
Depreciation of property, plant and equipment and right-of-use assets	**527**	569
Finance costs	**1**	15
Loss on disposal of property, plant and equipment	**3**	-
Exchange loss - realised	**107**	325
Gain on short-term investment securities	**38**	(61)
Interest income	**(101)**	(273)
Operating cash flows before movements in working capital	**1,961**	1,448
Changes in working capital:		
Trade and other receivables	**(43)**	(103)
Prepayment	**5**	(13)
Short-term investment securities	**(3,904)**	(3,819)
Trade and other payables	**(136)**	(66)
Contribution or benefits paid or retirement benefits	**(22)**	(65)
Cash used in operations	**(2,139)**	(2,618)
Tax paid	**(14)**	(31)
Net cash flows used in operating activities	**(2,153)**	(2,649)
Investing activities		
Interest received	**124**	283
Purchase of property, plant and equipment	**(71)**	(16)
Net cash flows generated from investing activities	**53**	267
Financing activities		
Interest paid	**-**	(13)
Proceeds from exercise of warrants	**2**	-
Repayment of borrowings	**-**	(1,026)
Repayment of lease liabilities	**(46)**	(60)
Movement in pledged deposit	**-**	638
Net cash used in financing activities	**(44)**	(461)
Net decrease in cash and cash equivalents	**(2,144)**	(2,843)
Cash and cash equivalents at beginning of financial year	**10,634**	13,556
Effect of exchange rate changes on balances held in foreign currency	**(191)**	(79)
Cash and cash equivalents at end of financial year	**8,299**	10,634

Reconciliation of (assets)/liabilities arising from financing activities

	1 August 2025 $'000	**Financing cash outflows $'000**	**Additions $'000**	**Interest expenses $'000**	**31 July 2026 $'000**
Liabilities					
Lease liabilities	45	(46)	-	1	-

	1 August 2024 $'000	**Financing cash outflows $'000**	**Additions $'000**	**Interest expenses $'000**	**31 July 2025 $'000**
Liabilities					
Bank borrowings	1,028	(1,041)	-	13	**-**
Lease liabilities	103	(60)	-	2	**45**
Assets					
Pledged deposit	(638)	638	-	-	**-**

E. Notes to the condensed interim consolidated financial statements

1. Corporate information

Datapulse Technology Limited (the “Company”) is a limited liability company incorporated and domiciled in Singapore and is listed on the Mainboard of the Singapore Exchange. The registered office and principal place of business of the Company is at 190 Middle Road, #17-05 Fortune Centre, Singapore 188979.

These condensed interim financial statements as at and for the six and twelve months ended 31 July 2026 comprise the Company and its subsidiaries (collectively, the “Group”).

The Company’s principal activities are investment holding and investment trading. The principal activities of the Group are hotel operations, investment holding and investment trading.

2. Basis of preparation

The condensed financial statements for the six and twelve months ended 31 July 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 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 annual financial statements for the year ended 31 July 2025.

The condensed interim financial statements have been prepared on the historical cost basis except as otherwise described in the notes below.

The condensed interim financial statements have been prepared on a going concern basis, since the directors have verified that there are no financial, operating or other types of indicators that might cast significant doubt upon the Group’s ability to meet its obligations in the foreseeable future and particularly within the twelve months from the end of the reporting period.

The condensed interim financial statements are presented in Singapore Dollars (“$”) and all values in the tables are rounded to the nearest thousand (“$’000”), except when otherwise indicated.

2.1 Use of estimates and judgements

The preparation of the condensed interim financial statements in conformity with SFRS(I) 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 recognised in the period in which the estimates are revised and in any future periods affected.

E. Notes to the condensed interim consolidated financial statements

2.2 Changes in accounting policies

There were no changes in accounting policies and methods of computation adopted in the condensed interim financial statements for the current reporting period as compared to the most recent audited annual financial statements as at 31 July 2026, except for the adoption of the new standards and amendments which became effective for financial period beginning on or after 1 August 2026. The adoption of these amendments to standards and interpretations do not have a significant impact on the condensed interim financial statements.

A number of new standards, amendments to standards and interpretations that have been issued as of the balance sheet date but are not yet effective for the year ended 31 July 2026 have not been applied in preparing the condensed interim financial statements. The adoption of these new standards, amendments to standards and interpretations are not expected to have a significant impact on the Group's condensed interim financial statements.

2.3 Seasonal operations

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

2.4 Segment Information

The Group is organised into the following main business segments:

(a) Investment holding;

(b) Investments; and

(c) Hotel operations

Management monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment.

E. Notes to the condensed interim consolidated financial statements

3. Revenue

		Group			
		6 Months Ended		12 Months Ended	
	Note	**31.7.2026**	31.7.2025	**31.7.2026**	31.7.2025
		$'000	$'000	**$'000**	$'000
Revenue from contracts with customers	(a)	**2,956**	2,993	**5,794**	5,923
Gain on disposal of investment securities at FVPL		**6**	-	**56**	-
Dividend income from equity investments at FVPL		**55**	-	**55**	-
Interest income on bond investments at FVPL		**97**	86	**200**	132
		3,114	3,079	**6,105**	6,055

(a) Disaggregation of revenue:

Segments	**Hotel**		**Total revenue from contracts with customers**	
12 Months Ended	**31.7.2026**	31.7.2025	**31.7.2026**	31.7.2025
	$'000	$'000	**$'000**	$'000
Primary geographical markets				
Korea	**5,794**	5,923	**5,794**	5,923
	5,794	5,923	**5,794**	5,923
Major revenue streams				
Hotel operations revenue				
- Room	**5,613**	5,679	**5,613**	5,679
- Food and beverage	**103**	154	**103**	154
- Others	**78**	90	**78**	90
	5,794	5,923	**5,794**	5,923
6 Months Ended	**31.7.2026**	31.7.2025	**31.7.2026**	31.7.2025
	$'000	$'000	**$'000**	$'000
Primary geographical markets				
Korea	**2,956**	2,993	**2,956**	2,993
	2,956	2,993	**2,956**	2,993
Major revenue streams				
Hotel operations revenue				
- Room	**2,880**	2,878	**2,880**	2,878
- Food and beverage	**41**	71	**41**	71
- Others	**35**	44	**35**	44
	2,956	2,993	**2,956**	2,993

E. Notes to the condensed interim consolidated financial statements

4. Other income

	Group			
	6 Months Ended		12 Months Ended	
	31.7.2026	31.7.2025	**31.7.2026**	31.7.2025
	$'000	$'000	**$'000**	$'000
Interest income	**50**	100	**101**	273
Other income	**1**	4	**1**	8
	51	104	**102**	281

5. Finance costs

	6 Months Ended		12 Months Ended	
	31.7.2026	31.7.2025	**31.7.2026**	31.7.2025
	$'000	$'000	**$'000**	$'000
Interest expenses on bank borrowings	**-**	-	**-**	13
Interest expenses on leases	**-**	1	**1**	2
	-	1	**1**	15

6. Profit before taxation

Profit before taxation for the period has been arrived at after charging/(crediting) the following items:

	Group			
	6 Months Ended		12 Months Ended	
	31.7.2026	31.7.2025	**31.7.2026**	31.7.2025
	$'000	$'000	**$'000**	$'000
External audit fees	**47**	43	**94**	89
Central Depository and Singapore Exchange Listing expenses	**43**	44	**95**	104
Contributions to defined contribution plans, included in staff costs	**16**	15	**36**	35
Directors' fees, included in staff costs	**62**	51	**125**	106
Foreign exchange (gain)/loss	**-**	(6)	**1**	325
Operating lease expense	**3**	4	**6**	7
Professional fees	**20**	40	**66**	65

E. Notes to the condensed interim consolidated financial statements

7. Taxation

	Group			
	6 Months Ended		12 Months Ended	
	31.7.2026	31.7.2025	**31.7.2026**	31.7.2025
	$'000	$'000	**$'000**	$'000
Current tax (credit)/expense				
Current financial year	**(25)**	14	**211**	14
Under provision in respect of prior financial period	**-**	-	**-**	1
	(25)	14	**211**	15
Deferred tax expense/(credit)				
Benefit arising from previously unrecognised tax losses	**30**	(40)	**30**	(40)
Income tax expense/(credit)	**5**	(26)	**241**	(25)

8. Property, plant and equipment

During the financial year ended 31 July 2026, the Group acquired assets amounting to $71,000 (31 July 2025: $16,000) and disposal of assets amounting to $27,000 (31 July 2025: $Nil).

9. Leases

Group as a lessee

The leases generally have lease terms between two and five years with renewal options of up to two years. The Group is restricted from assigning and subleasing the leased assets to third parties.

(a) Carrying amounts of right-of-use assets

Set out below are the carrying amounts of right-of-use assets recognised and the movements during the financial year:

	Group and Company	
	Office space $'000	**Total $'000**
At 1 August 2024	98	98
Depreciation expense	(56)	(56)
At 31 July 2025	42	42
Depreciation expense	(42)	(42)
At 31 July 2026	-	-

The total cash outflow for leases during the financial year ended 31 July 2026 is $46,000 (31 July 2025: $60,000).

E. Notes to the condensed interim consolidated financial statements

9. Leases (continued)

(b) Lease liabilities

Set out below are the carrying amounts of lease liabilities and the movements during the financial year:

	Group and Company	
	31.7.2026	31.7.2025
	$'000	$'000
At beginning of financial year	**45**	**103**
Accretion of interest	**1**	**2**
Payments	**(46)**	**(60)**
At end of financial year	**-**	45
Current	**-**	45
	-	45

(c) Amounts recognised in consolidated statement of profit or loss

	Group and Company	
	31.7.2026	31.7.2025
	$'000	$'000
Depreciation expense of right-of-use assets	**42**	56
Expenses relating to leases of low-value assets	**6**	7
Interest expense on lease liabilities	**1**	2

10. Investment securities

The Group has elected to measure these equity securities at FVOCI due to the Group's intention to hold these equity instruments for long-term capital appreciation.

	Group and Company	
	31.7.2026	31.7.2025
	$'000	$'000
Current		
At FVPL		
Equity and debt investments (quoted)	**7,745**	3,880

	Group	
	31.7.2026	31.7.2025
	$'000	$'000
Non-current		
At fair value through other comprehensive income ("FVOCI")		
Equity investments (unquoted)	**5,382**	5,382

E. Notes to the condensed interim consolidated financial statements

11. Trade and other receivables

	Group		Company	
	31.7.2026	31.7.2025	**31.7.2026**	31.7.2025
	$'000	$'000	**$'000**	$'000
Trade and other receivables (current)				
Trade receivables	**169**	104	**-**	-
Other receivables				
- Deposits	**3**	10	**3**	10
- Interest receivables	**141**	154	**61**	73
- GST/VAT receivables	**-**	-	**4**	7
- Retirement benefit obligations	**22**	32	**-**	-
- Others	**3**	6	**2**	-
	338	306	**70**	90
Other receivables (non-current)				
Long-term receivables	**6,305**	6,305	**-**	-
Total trade and other receivables	**6,643**	6,611	**70**	90

The trade receivables are unsecured, interest-free and has a credit term of 30 days (31 July 2025: 30 days).

Long-term receivables relate to shareholder loans to two investee companies in which the Group has a 15% interest and 5% interest. The long-term receivables are interest free, except for the amount of $1,421,000 (31 July 2025: $1,421,000) which bears an interest of 3.85% per annum. An agreement was signed to waive interest receivables starting from May 2022.

12. Trade and other payables

	Group		Company	
	31.7.2026	31.7.2025	**31.7.2026**	31.7.2025
	$'000	$'000	**$'000**	$'000
Trade payables	**77**	114	**-**	-
Accrued operating expenses	**452**	546	**137**	116
Amounts due to subsidiaries (non-trade)	**-**	-	**27**	27
GST/VAT payables	**30**	18	**-**	-
Other payables	**16**	43	**5**	30
	575	721	**169**	173

The trade payables are unsecured, interest-free and has a credit term of 30 days (31 July 2025: 30 days).

The non-trade amounts due to subsidiaries are unsecured, interest-free and repayable on demand.

E. Notes to the condensed interim consolidated financial statements

13. Share capital

	Company			
	31.7.2026	31.7.2025	**31.7.2026**	31.7.2025
	Number of ordinary shares with no par value		**$'000**	**$'000**
Issued and fully paid (including Treasury shares)				
At beginning of financial year	**237,663,173**	237,663,173	**34,736**	34,736
Allotment of shares pursuant to Warrant Exercise	25,000	-	2	-
At end of financial year	**237,688,173**	237,663,173	**34,738**	34,736

All shares (excluding treasury shares) rank equally with regard to the Company's residual assets. All issued shares are fully paid, with no par value.

The holders of ordinary shares (excluding treasury shares) are entitled to receive dividends as declared from time to time, and are entitled to one vote per share at meetings of the Company.

As at 31 July 2026, there are 88,959,354 (31 July 2025: 88,984,354) unexercised warrants. The number of unexercised warrants is the maximum number of ordinary shares that may be issued upon the exercise of all the warrants, which would increase the total number of issued ordinary shares (excluding treasury shares) to 325,817,927 (31 July 2025: 325,817,927). The warrants will expire on 28 November 2027.

As at 31 July 2026, the Company held 829,600 treasury shares (31 July 2026: 829,600). There were no sale, transfer, disposal, cancellation and use of treasury shares during the twelve months ended 31 July 2026.

Use of proceeds raised from private placement

The net placement proceeds from the issuance of shares to a third-party group during the financial year ended 2015 of $7.3 million are intended to be used for property related businesses. As at 31 July 2026, $5,050,019 (31 July 2025: $4,986,211) had been utilised for capital expenditure incurred for Klaven Hotel Myeongdong City Hall ("KMCH").

Use of proceeds raised from rights issue of warrants

The Company raised net proceeds amounting to $926,000 from the rights issue of warrants for the Group's general working capital. As at 31 July 2026, the full amount of $926,000 (31 July 2025: $926,000) has been used for operating expenses, including payroll, professional fees, compliance fees and other related costs.

For the proceeds from the exercise of warrants, up to $5.5 million will be allocated for growth initiatives and the amount that exceeding $5.5 million will be used for the Group's general working capital. As at 31 July 2026, 20,578,068 warrants (31 July 2025: 20,553,068) have been exercised. The proceeds arising from the exercise of these warrants of approximately $1,852,000 (31 July 2024: $1,850,000) have not yet been utilised.

E. Notes to the condensed interim consolidated financial statements

14. Net asset value

	Group		Company	
	31.7.2026	31.7.2025	**31.7.2026**	31.7.2026
Net asset value per ordinary share, excluding treasury shares (cents)	**26.00**	26.29	**28.69**	27.21
Net asset value per dilluted share, excluding treasury shares (cents)	**22.58**	21.57	**24.73**	22.23

15. Reportable segments

	Investment holding $'000	Investments $'000	Hotel $'000	Consolidated $'000
12 Months Ended 31.7.2026				
Revenue:				
Total revenue for reporting segments	167	311	7,490	7,968
Inter-segment revenue	(167)	-	(1,696)	(1,863)
Revenue from external customers	-	311	5,794	6,105
Results:				
Loss on fair value of investments	-	(38)	-	(38)
Interest income	-	74	27	101
Depreciation	(44)	-	(483)	(527)
Finance costs	(1)	-	-	(1)
Reportable segment (loss)/profit before taxation	(969)	347	1,956	1,334
Taxation	(211)	-	(30)	(241)
Reportable segment for the year	(1,180)	347	1,926	1,093
Additions to property, plant and equipment	-	-	71	71
Reportable segment assets	15,480	7,745	39,144	62,369
Reportable segment liabilities	287	-	500	787

E. Notes to the condensed interim consolidated financial statements

16. Reportable segments (continued)

	Investment holding $'000	Investments $'000	Hotel $'000	Consolidated $'000
12 Months Ended 31.7.2025				
Revenue:				
Total revenue for reporting segments	189	132	8,098	8,419
Inter-segment revenue	(189)	-	(2,175)	(2,364)
Revenue from external customers	-	132	5,923	6,055
Results:				
Gain on fair value of investments	-	61	-	61
Interest income	-	231	42	273
Depreciation	(59)	-	(510)	(569)
Finance costs	(15)	-	-	(15)
Reportable segment (loss)/profit before taxation	(908)	424	1,281	797
Taxation	(14)	-	39	25
Reportable segment for the year	(922)	424	1,320	822
Additions to property, plant and equipment	4	-	12	16
Reportable segment assets	20,016	3,880	39,144	63,040
Reportable segment liabilities	282	-	500	782

	Investment holding $'000	Investments $'000	Hotel $'000	Consolidated $'000
6 Months Ended 31.7.2026	**pending**			
Revenue:				
Total revenue for reporting segments	**47**	**158**	**3,476**	**3,681**
Inter-segment revenue	**(47)**	**-**	**(520)**	**(567)**
Revenue from external customers	**-**	**158**	**2,956**	**3,114**
Results:				
Gain on fair value of investments	**-**	**(52)**	**-**	**(52)**
Interest income	**-**	**30**	**20**	**50**
Depreciation	**(15)**	**-**	**(235)**	**(250)**
Reportable segment (loss)/profit before taxation	**(475)**	**136**	**1,167**	**828**
Taxation	**25**	**-**	**(30)**	**(5)**
Reportable segment for the period	**(450)**	**136**	**1,137**	**823**
Additions to property, plant and equipment	**-**	**-**	**10**	**10**
Reportable segment assets	**15,480**	**7,745**	**39,144**	**62,369**
Reportable segment liabilities	**287**	**-**	**500**	**787**

E. Notes to the condensed interim consolidated financial statements

16. Reportable segments (continued)

	Investment holding $'000	Investments $'000	Hotel $'000	Consolidated $'000
6 Months Ended 31.7.2025				
Revenue:				
Total revenue for reporting segments	95	86	4,147	4,328
Inter-segment revenue	(95)	-	(1,154)	(1,249)
Revenue from external customers	-	86	2,993	3,079
Results:				
Gain on fair value of investments	-	86	-	86
Interest income	-	83	17	100
Depreciation	(30)	-	(249)	(279)
Finance costs	(1)	-	-	(1)
Reportable segment loss before taxation	(435)	255	827	647
Taxation	(13)	-	39	26
Reportable segment for the period	(448)	255	866	673
Additions to property, plant and equipment	-	-	4	4
Reportable segment assets	20,016	3,880	39,144	63,040
Reportable segment liabilities	282	-	500	782

Geographical information

In presenting information on the basis of geographical segments, segment revenue is based on the geographical location of customers and segment assets are based on the geographical location of assets.

	12 Months Ended	
	31.7.2026 $'000	31.7.2025 $'000
Revenue:		
Singapore	311	132
Korea	5,794	5,923
	6,105	6,055
Non-current assets:		
Singapore	5,918	5,966
Korea	40,012	42,178
	45,930	48,144

E. Notes to the condensed interim consolidated financial statements

16. Fair value of assets and liabilities

(a) Fair value hierarchy

The Group categorises fair value measurements using a fair value hierarchy that is dependent on the valuation inputs used as follows:

Level 1 – Quoted prices (unadjusted) in active market for identical assets or liabilities that the Group can access at the measurement date;

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and

Level 3 – Unobservable inputs for the asset or liability.

Fair value measurements that use inputs of different hierarchy levels are categorised in its entirety at the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

(b) Assets measured at fair value

The following table shows an analysis of each class of assets measured at fair value at the end of the financial year:

	Quoted prices in active markets for identical assets (Level 1) $'000	Significant observable inputs other than quoted prices (Level 2) $'000	Significant unobservable inputs (Level 3) $'000	Total $'000
Group				
31.7.2026				
Assets measured at fair value				
Financial assets				
Investment securities at FVPL (Note 10)				
- Quoted equity and debt investments	7,745	-	-	7,745
Investment securities at FVOCI (Note 10)				
- Unquoted equity investments	-	-	5,382	5,382
31.7.2025				
Assets measured at fair value				
Financial assets				
Investment securities at FVPL (Note 10)				
- Quoted debt investments	3,880	-	-	-
Investment securities at FVOCI (Note 10)				
- Unquoted equity investments	-	-	5,382	5,382

E. Notes to the condensed interim consolidated financial statements

17. Fair value of assets and liabilities (continued)

(b) Assets measured at fair value (continued)

	Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs other than quoted prices (Level 2)	Significant unobservable inputs (Level 3)	Total
	$'000	$'000	$'000	$'000
Company				
31.7.2026				
Assets measured at fair value				
Financial assets				
Investment securities at FVPL (Note 10)				
- Quoted equity and debt investments	**7,745**	**-**	**-**	**7,745**
31.7.2025				
Assets measured at fair value				
Financial assets				
Investment securities at FVPL (Note 10)				
- Quoted equity and debt investments	3,880	-	-	3,880

17. Subsequent events

On 11 August 2026, the Company and Mr. Ang Kong Meng (the "**Offeror**") jointly announced that the Offeror had presented to the board of directors of the Company a formal proposal (the "**Delisting Proposal**") to seek the voluntary delisting of the Company from the Official List of the Singapore Exchange Securities Trading Limited (the "**SGX-ST**") pursuant to Rules 1307 and 1309 of the SGX-ST's listing manual.

Further details of the Delisting Proposal will be announced by the Company in due course.

On 20 August 2026, the Company's issued ordinary shares (excluding treasury shares) increased from 236,858,573 to 255,999,973 by way of the allotment and issuance of 19,141,400 new ordinary shares pursuant to the exercise of warrants at an exercise price of S$0.09 per share.

The new ordinary shares were listed and quoted on the SGX-ST on 24 August 2026.

F. Other information required by Listing Rule Appendix 7.2

1 Audit

The condensed consolidated statement of financial position of Datapulse Technology Limited and its subsidiaries as at 31 July 2026 and the related consolidated profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows for the twelve-month period then ended and certain explanatory notes have not been audited or reviewed.

2 Review of performance of the Group

Financial performance for full year ended 31 July 2026 ("FY2026")

The Group recorded total revenue of $6.1 million in FY2026. The hotel operations business contributed $5.8 million through the Group's hotel namely Klaven Hotel Myeongdong City-Hall ("KMCH"), while the investment income contributed a total of $0.3 million.

Korea Hotel operations revenue slightly decreased from $5.9 million in the year ended 31 July 2025 ("FY2025") to $5.8 million in FY2026, primarily due to the foreign currency translation impact resulting from the depreciation of Korean Won ("KRW") against Singapore Dollar ("SGD").

Revenue from investments increased from $0.1 million in FY2025 to $0.3 million in FY2026, as the Group increased its investments in equity and debt securities, which generated higher returns compared to fixed deposits.

The decrease in other income from $0.3 million in FY2025 to $0.1 million in FY2026 was mainly due to the reduction in interest income earned from fixed deposits.

The loss on fair value of investments represents the fair value recognition of equity and debt securities as at 31 July 2026.

Staff costs remained the same at approximately $1.3 million in both FY2025 and FY2026.

The decrease in hotel operating expenses from $2.4 million in FY2025 to $2.1 million in FY2026, primarily due to the foreign currency translation impact resulting from the depreciation of KRW against SGD, as well as improved operating cost efficiencies across the hotel operations.

The depreciation charged primarily arose from the Group's freehold building and associated renovation works. Depreciation was $0.57 million in FY2025 and decreased slightly to $0.53 million in FY2026, mainly due to the full depreciation of certain assets during the year and the impact of translation from KRW to SGD.

The decrease in finance costs was mainly due to the full settlement of the bank loan in Singapore during FY2025.

Other operating expenses decreased from $1.3 million in FY2025 to $0.9 million in FY2026, mainly due to a $0.3 million foreign exchange loss resulting from remittances in KRW to SGD, partly offset by a decrease in professional fees incurred during the year.

The increase in taxation was primarily attributable to tax incurred of $0.2 million on dividend income remitted from the asset management company of KMCH to the Group's subsidiaries in Singapore, as well as the reversal deferred tax assets amounting to $0.03 million arising from profits generated by KMCH.

The Group's profit attributable to owner of the Company was $1.1 million in FY2026 as compared to $0.8 million in FY2025.

2 Review of performance of the Group (continued)

Financial performance for full year ended 31 July 2026 ("FY2026") (continued)

The Group's comprehensive loss attributed to owners of the Company was $0.7 million in FY2026 as compared to an income of $0.4 million in FY2025 mainly due to fair value on equity instrument, remeasurement of defined benefit obligation and foreign currency translation losses relating to depreciation of KRW against SGD.

Review of Financial Position

Property, plant, and equipment decreased from $35.9 million as at 31 July 2025 to $33.8 million as at 31 July 2026, mainly due to foreign exchange movement of approximately $1.7 million arising from the depreciation of KRW against SGD, and depreciation charged of $0.5 million during the year. This was partly offset by acquisitions of $71,000 during the year.

Rights of use assets relating to the Singapore office lease was fully amortised upon the expiry of the lease during FY2026.

Long-term investment securities consist of a 15% minority interest in a hotel in Seoul, South Korea and a 5% minority interest in a hotel in Singapore.

Long-term receivables of $6.3 million as at 31 July 2026 pertain to shareholder loans extended to two investee companies, in which the Group holds a 15% interest and 5% interest, respectively.

The increase in current trade and other receivables was mainly due to timing of receipts for trade receivables and maturing fixed deposits placed with banks.

Short-term investment securities relate to quoted investments held for trading and carried at fair value through profit or loss. The increase was mainly due to the additions of quoted investments.

The decrease in trade and other payables was mainly due to payments made during the year.

Review of Cash Flow

Net cash used in operating activities of $2.1 million in FY2026, was mainly due to additions of quoted investments during the year.

Net cash generated from investing activities of $0.05 million in FY2026, was mainly due to interest received from fixed deposits.

Net cash used in financing activities amounted to $0.04 million in FY2026, resulting from the repayment of lease liabilities.

As a result of the above, the Group's cash and bank balances decreased from $10.6 million as at 31 July 2025 to $8.3 million as at 31 July 2026.

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

Not applicable.

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

Following the hotel's rebranding as Klaven Hotel Myeongdong City Hall in January 2026, the Group has transitioned to a self-managed operating model. Since the transition, the Group has seen improvements in operational efficiency and has gained greater control over the hotel's operations.

The Group will continue to monitor the evolving global and regional environment, including economic and political uncertainties, geopolitical developments, foreign exchange volatility, rising operating costs and inflationary pressures. The Group will adopt a prudent and disciplined approach in managing these factors, while continuing to focus on operational efficiency and maintaining the hotel's competitiveness.

5 Dividend

5a Current Financial Period Reported On.

Any dividend declared or recommended for the current financial period reported on?

None.

5b Corresponding Period of the Immediately Preceding Financial Year.

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

None.

5c 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, as the Group intends to reserve the funds for business opportunities and working capital.

5d A breakdown of the total annual dividend (in dollar value) for the issuer's latest full year and its previous full year.

No dividend has been declared or recommended in latest full year and its previous full year.

F. Other information required by Listing Rule Appendix 7.2

6 If the Group has obtained a general mandate from shareholders for Interested Person Transactions ("IPT"), 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 Company has not obtained a general mandate from shareholders for IPT.

7 Negative confirmation pursuant to Rule 705(5).

Not required for announcement on full year results.

8 Confirmation pursuant to Rule 720(1).

We confirm that the Company has procured undertakings to comply with the Listing Manual of the Singapore Exchange Securities Trading Limited from all its directors and executive officers.

9 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(13) in the format below. If there are no such persons, the issuer must make an appropriate negative statement.

Pursuant to Rule 704(13) of the Listing Rules, Datapulse Technology Limited confirms that there were no persons occupying managerial position in the Company or any of its subsidiaries who is a relative of a director or chief executive officer or substantial shareholder of the Company.

10 Disclosures on Incorporation, Acquisition and Realisation of Shares pursuant to Rule 706A.

During FY2026, the Company did not incorporate or acquire any shares resulting in any company becoming a subsidiary or associated company or increasing its shareholding percentage in any subsidiary. Additionally, the Company did not dispose any shares resulting in a company ceasing to be a subsidiary or associated company or decreasing its shareholding percentage in any subsidiary.

BY ORDER OF THE BOARD

Tan Hong Ean
Company Secretary
9 September 2026