DIGILIFE TECHNOLOGIES LIMITED
Company Registration No.:
199304568R (Incorporated in the
Republic of Singapore)

MATERIAL VARIANCES BETWEEN THE AUDITED FINANICAL STATEMENTS FOR THE FINANICAL PERIOD ENDED 31 MARCH 2026 AND THE UNAUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026

The Board of Directors (the "**Board**") of Digilife Technologies Limited (the "**Company**" and together with its subsidiaries, the "**Group**") refers to its unaudited full year financial results announcement for the financial period ended 31 March 2026 ("**FP2026**") (the "**Unaudited Results**") released via SGXNet on 30 May 2026. Pursuant to Rule 704(5) of the Listing Manual (Section B: Rules of Catalist), the Board wishes to announce the material variances between the Unaudited Results and the audited financial statements of the Group for FY2026 (the "**Audited Results**"), following the finalisation of the audit.

A. **Consolidated Income Statement - Continuing Operations:**

	15 months	15 months	Difference (C)=(A)-(B)	% (C)/(A)	Note
	(Unaudited) (A)	(Audited) (B)			
	S$'000	S$'000	S$'000		
Operating Expenses	(4,675)	(4,677)	2	N.M	(A)
Depreciation of property, plant and equipment	(613)	(611)	(2)	N.M	(A)

B. **Note Number 10 - Discontinued Operations**

	15 months	15 months	Difference (C)=(A)-(B)	% (C)/(A)	Note
	(Unaudited) (A)	(Audited) (B)			
	S$'000	S$'000	S$'000		
Operating Expenses	(5,225)	(4,123)	(1,102)	21%	(A)
Allowance for inventory obsolescence	-	(1,102)	(1,102)	100%	(A)

C. **Statement of Financial Position**

	15 months (Unaudited) (A)	15 months (Audited) (B)	Difference (C)=(A)-(B)	% (C)/(A)	Note
	S$'000	S$'000	S$'000		
Assets					
Inventories	0	10	(10)	100%	(B)
Trade receivables	346	333	13	4%	(B)
Other receivables and deposits	4,802	5,487	(685)	14%	(C)
Property, plant and equipment	17,767	17,817	(50)	N.M	(B)
Equity & Liabilities					
Trade creditors	283	271	12	4%	(B)
Other creditors and accruals	531	1,277	(746)	140%	(C)
Lease obligations	18	48	(30)	167%	(B)
Loans and bank borrowings- Current	-	1,177	(1,177)	100%	(C(i))
Deferred tax liabilities	2,709	2,632	77	3%	(C)
Loans and bank borrowings- Non Current	6,114	4,937	1,177	19%	(C(i))
Translation reserve	4,620	4,575	(45)	1%	(B)

D. **Statement of Cash flow**

	15 months (Unaudited) (A)	15 months (Audited) (B)	Difference (C)=(A)-(B)	% (C)/(A)	Note
	S$'000	S$'000	S$'000		
Cash flows from operating activities					
Depreciation and amortisation	802	800	2	N.M	
Loss on disposal of subsidiaries	-	11,793	(11,793)	100%	(C(ii))
Loss on disposal a subsidiary (Modi Indonesia)	8,877	-	8,877	100%	(C(ii))
Loss on disposal a subsidiary (ICT)	2,917	-	2,917	100%	(C(ii))
Unrealised exchange differences	(1,035)	(1,355)	320	31%	(C)
Increase in trade creditors	514	470	44	9%	(C)
Decrease/(Increase) in other receivables and deposits	(723)	(1,442)	719	99%	(C(iii))
Increase/(Decrease) in other creditors and accruals	0	719	(719)	100%	(C(iii))
Income tax paid	(323)	-	(323)	100%	(C)
Cash flows from investing activities					
Proceeds from disposal of Telecom Segment	4,388	-	4,388	100%	(C(iv))
Proceeds from disposal of ICT Segment	295	-	295	100%	(C(iv))
Net cash inflow consequent to disposal of investment in subsidiaries	-	4,683	(4,683)	100%	(C(iv))
Investment in BRIMAX	(5,013)	-	(5,013)	100%	(B)
Net cash outflow on acquisition of subsidiary	-	(4,969)	4,969	100%	(B)
Cash flows from financing activities					
Withdrawal of cash and bank deposits pledged	4,711	4,721	(10)	N.M	(C)
Proceeds /(Repayment) of lease obligations	5	(5)	10	N.M	(C)

Note:

A) The variance was not material and arose primarily from reclassifications. It had no impact on the Group's loss after tax.

B) The variance arose mainly in relation to the "Investment in Brimax" due to audit adjustments to present the acquisition cost net of the cash and bank balances acquired as part of the acquisition.

C) The variance arose mainly from reclassifications and changes in nomenclature to present certain balances under the appropriate account headings, principally comprising;

C(i) reclassification of loans and borrowings between current and non-current liabilities, based on their respective maturity profiles;

C(ii) presentation of the losses arising from the disposal of the Telecom and ICT businesses under a single account heading, "Loss on disposal of subsidiaries";

C(iii) reclassification of certain amounts from "Decrease/(Increase) in other receivables and deposits" to "Increase/(Decrease) in other creditors and accruals"; and

C(iv) presentation of proceeds from the disposal of the Telecom and ICT businesses under a single account heading, "Net cash inflow consequent to disposal of investment in subsidiaries".

N.M- Not Material

For the avoidance of doubt, the above notes pertain solely to the material variances set out in this announcement.

The Company would like to inform that the above variances between the Unaudited Results and the Audited Results are mainly due to reclassifications and do not impact the Group's revenue, profit, and its statement of financial position.

Shareholders are advised to read the Group's Audited Results set out in its Financial Period ended 2026 Annual Report.

BY ORDER OF THE BOARD

CHADA ANITHA REDDY
Non- Executive Director and Chairperson
09 July 2026

This announcement has 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 announcement, including the correctness of any of the statements or opinions made or reports contained in this announcement.

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