



JS SOLAR HOLDING BERHAD

Registration No. 202401025305 (1571154-D)

(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 30 JUNE 2025

Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income for the First Quarter Ended 30 June 2025⁽¹⁾

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited Current quarter 30.06.2025	Unaudited Preceding year corresponding quarter ⁽⁴⁾ 30.06.2024	Unaudited Current year-to-date 30.06.2025	Unaudited Preceding year corresponding year-to-date ⁽⁴⁾ 30.06.2024
		RM'000	RM'000	RM'000	RM'000
Revenue	A10	23,987	N/A	23,987	N/A
Cost of sales		(19,392)	N/A	(19,392)	N/A
Gross profit ("GP")		4,595	N/A	4,595	N/A
Other operating income		274	N/A	274	N/A
Administrative expenses		(1,293)	N/A	(1,293)	N/A
Selling and distribution expenses		(183)	N/A	(183)	N/A
Profit from operations		3,393	N/A	3,393	N/A
Finance costs		(480)	N/A	(480)	N/A
Profit before tax		2,913	N/A	2,913	N/A
Tax expense	B5	(843)	N/A	(843)	N/A
Net profit / Total comprehensive income for the financial period attributable to owners of the Company		2,070	N/A	2,070	N/A
Earnings per share ("EPS")					
- Basic (Sen) ⁽²⁾	B11	0.84	N/A	0.84	N/A
- Diluted (Sen) ⁽³⁾	B11	0.64	N/A	0.64	N/A

NOTES:

- (1) The basis of preparation of the unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in Section 13 of the prospectus of JS Solar Holding Berhad ("JS Solar" or "the Company") dated 28 August 2025 ("Prospectus") and the accompanying explanatory notes attached to this report.
- (2) Basic EPS is calculated based on the Company's share capital of 247,000,000 ordinary shares as at 30 June 2025 after the issuance of shares for the acquisition of JS Solar Sdn Bhd but before the initial public offering of the Company ("IPO").
- (3) Diluted EPS is calculated based on the Company's share capital of 325,000,000 ordinary shares upon listing on the ACE Market of Bursa Malaysia Securities Berhad ("Bursa Securities") on 23 September 2025.
- (4) This is the first interim financial report for the first quarter ended 30 June 2025 being announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Securities ("Listing Requirements"), hence there are no comparative figures for the preceding year corresponding quarter and year-to-date.
- (5) N/A denotes not applicable.

Unaudited Condensed Consolidated Statement of Financial Position
As at 30 June 2025⁽¹⁾

	Unaudited As at 30.06.2025 RM'000	Audited As at 31.3.2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	16,274	3,416
Other investment	4,304	4,292
Trade receivables	795	795
Deferred tax assets	594	594
	<u>21,967</u>	<u>9,097</u>
Current assets		
Inventories	5,819	6,499
Trade receivables	18,831	27,667
Other receivables, deposits and prepayments	1,198	2,792
Contract assets	21,991	20,080
Tax recoverable	59	24
Deposits with licensed banks	6,326	6,911
Cash and bank balances	7,019	8,220
	<u>61,243</u>	<u>72,193</u>
TOTAL ASSETS	<u><u>83,210</u></u>	<u><u>81,290</u></u>
EQUITY AND LIABILITIES		
Equity		
Share capital	9,633	(2) -
Invested equity	-	2,400
Reorganisation reserve	(7,233)	-
Retained earnings	17,229	15,159
Total equity / Net assets	<u>19,629</u>	<u>17,559</u>
Non-current liabilities		
Bank borrowings	16,786	5,767
Lease liabilities	-	10
	<u>16,786</u>	<u>5,777</u>
Current liabilities		
Trade payables	23,767	33,608
Other payables and accruals	1,325	1,177
Bank borrowings	15,779	14,850
Lease liabilities	30	27
Contract liabilities	5,894	8,292
	<u>46,795</u>	<u>57,954</u>
Total liabilities	<u>63,581</u>	<u>63,731</u>
TOTAL EQUITY AND LIABILITIES	<u><u>83,210</u></u>	<u><u>81,290</u></u>
Net assets per ordinary share (RM)⁽³⁾	<u><u>0.08</u></u>	<u><u>0.07</u></u>

NOTES:

- (1) The basis of preparation of the unaudited Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in Section 13 of the Prospectus and the accompanying explanatory notes attached to this report.
- (2) Represents less than RM1,000
- (3) Net assets per ordinary share as at 30 June 2025 and 31 March 2025 are calculated based on the Company's share capital of 247,000,000 ordinary shares after the issuance of shares for the acquisition of JS Solar Sdn Bhd but before the IPO.

**Unaudited Condensed Consolidated Statement of Changes in Equity
 for the First Quarter Ended 30 June 2025⁽¹⁾**

	Attributable to Owners of the Company				
	Share capital RM'000	Non-Distributable		Distributable	Total equity RM'000
		Reorganisation reserve RM'000	Invested Equity RM'000	Retained earnings RM'000	
At 31 March 2025 / 1 April 2025 (Audited)		⁽²⁾ -	-	2,400	15,159
Issuance of shares for acquisition of subsidiary	9,633	(7,233)	(2,400)	-	-
Net profit / Total comprehensive income for the financial period	-	-	-	2,070	2,070
At 30 June 2025 (Unaudited)	9,633	(7,233)	-	17,229	19,629

NOTES:

- (1) The basis of preparation of the unaudited Condensed Consolidated Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in Section 13 of the Prospectus and the accompanying explanatory notes attached to this report.
- (2) Represents less than RM1,000.

**Unaudited Condensed Consolidated Statement of Cash Flows
 for the First Quarter Ended 30 June 2025⁽¹⁾**

	Unaudited Current Year- to-date 30.6.2025 RM'000	Unaudited Preceding Year Corresponding Year- to date ⁽²⁾ 30.6.2024 RM'000
Cash flows from operating activities		
Profit before tax	2,913	N/A
Adjustments for :-		
Depreciation of property, plant and equipment	139	N/A
Finance costs	480	N/A
Finance income	(107)	N/A
Unrealised loss on foreign exchange	21	N/A
Operating profit before working capital changes	<u>3,446</u>	<u>N/A</u>
Changes in working capital :-		
Inventories	680	N/A
Trade receivables	8,846	N/A
Other receivable, deposits and prepayments	1,594	N/A
Contract (liabilities)/assets	(4,310)	N/A
Trade payables	(9,861)	N/A
Other payables and accruals	148	N/A
Net cash generated from operations	<u>543</u>	<u>N/A</u>
Interest received	85	N/A
Interest paid	(95)	N/A
Tax paid	(879)	N/A
Net cash used in operating activities	<u>(346)</u>	<u>N/A</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(12,997)	N/A
Net cash used in investing activities	<u>(12,997)</u>	<u>N/A</u>
Cash flows from financing activities		
Placement of pledged deposits	(20)	N/A
Withdrawal of fixed deposit	605	N/A
Net drawdown of invoice financing	649	N/A
Net drawdown of term loans	11,300	N/A
Repayment of lease liabilities	(7)	N/A
Interest paid	(385)	N/A
Net cash generated from financing activities	<u>12,142</u>	<u>N/A</u>
Net decrease in cash and cash equivalents	<u>(1,201)</u>	<u>N/A</u>
Cash and cash equivalents at the beginning of the period	8,255	N/A
Cash and cash equivalents at the end of the period⁽³⁾	<u>7,054</u>	<u>N/A</u>

**Unaudited Condensed Consolidated Statement of Cash Flows
for the First Quarter Ended 30 June 2025⁽¹⁾**

NOTES:

- (1) The basis of preparation of the unaudited Condensed Consolidated Statement of Cash Flows is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in Section 13 of the Prospectus and the accompanying explanatory notes attached to this report.
- (2) This is the first interim financial report for the first quarter ended 30 June 2025 being announced by the Company in compliance with the Listing Requirements, hence there are no comparative figures for the preceding year corresponding year-to-date.
- (3) Cash and cash equivalents at the end of the financial period consist of:

	Unaudited Current Year- to date 30.6.2025 RM'000	Unaudited Preceding Year Corresponding Year- to date 30.6.2024 RM'000
Cash and bank balances	7,019	N/A
Deposits with licensed banks	<u>6,326</u>	<u>N/A</u>
	13,345	N/A
Less: pledged deposits	<u>(6,291)</u>	<u>N/A</u>
	7,054	N/A

- (4) N/A denotes not applicable.

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PART A - EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS")
134: INTERIM FINANCIAL REPORTING

A1. BASIS OF PREPARATION

The interim financial report of JS Solar Holding Berhad and its subsidiaries ("the Group") are unaudited and have been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board, and Rule 9.22 and Appendix 9B of the Listing Requirements.

This is the first interim financial report for the first quarter ended 30 June 2025 announced by the Company in compliance with the Listing Requirements. As such, there are no comparative figures for the preceding year's corresponding period.

The interim financial report should be read in conjunction with the Accountants' Report as disclosed in Section 13 of the Prospectus and the accompanying explanatory notes attached in this report.

A2. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies and presentation adopted for this interim financial report are consistent with those adopted as disclosed in the Accountants' Report in the Prospectus.

The new and amended standards and interpretations that are issued, but not yet effective and have not been adopted by the Group are as follows:

MFRS (Including the Consequential Amendments)		Effective date
Amendments to MFRS 9	Financial Instruments	1 January 2026
Amendments to MFRS 7	Financial Instruments Disclosure - Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Amendments to MFRS 7	Financial Instruments Disclosure - Contracts Referencing Nature-dependent Electricity	1 January 2026
Amendments to MFRS 10	Consolidated Financial Statements	To be announced
Amendments to MFRS 128	Investments in Associates and Joint Ventures - Sale of Contribution of Assets between an investor and its Associates or Joint Ventures	To be announced
Annual improvement to MFRS Accounting Standards	Volume 11	1 January 2026
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19	Subsidiaries without Public Accountability: Disclosures	1 January 2027

The Group intends to adopt these MFRSs and amendments to MFRSs, if applicable, when they become effective in the following financial year.

The initial application of the abovementioned MFRSs and amendments to MFRSs, where applicable, is not expected to have any material impact on the financial statements of the Group.

A3. MATERIAL CHANGES IN ACCOUNTING ESTIMATES

There were no material changes in accounting estimates during the current financial quarter and financial year-to-date under review.

A4. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The audited financial statements of the Group for the preceding financial year ended 31 March 2025 were issued without any qualifications.

A5. SEASONAL OR CYCLICAL FACTORS

The Group's performance has not been materially affected by any seasonal and cyclical factors during the current financial quarter and financial year-to-date under review.

A6. ITEM OR INCIDENCES OF AN UNUSUAL NATURE

There were no material and unusual item affecting the assets, liabilities, equity, net income or cashflows of the Group during the current financial quarter and financial year-to-date under review.

A7. MATERIAL EVENT SUBSEQUENT TO THE END OF THE REPORTING PERIOD

Save as disclosed below, there were no other material event subsequent to the end of the current financial quarter under review that have not been reflected in this interim financial report.

In conjunction with the Company's listing on the ACE Market of Bursa Securities, the Company has undertaken the IPO comprising:

- (a) Public issue of 78,000,000 new shares in the following manner:
 - (i) 16,250,000 new shares made available for application by the Malaysia public;
 - (ii) 19,500,000 new shares made available for application by the eligible directors and employees, and other persons who have contributed to the success of the Group; and
 - (iii) 42,250,000 new shares by way of private placement to selected investors; and
- (b) Offer for sale by certain shareholders of 19,500,000 existing shares by way of private placement to selected investors

at an IPO price of RM0.31 per share.

Upon completion of the IPO, the Company will be admitted to the Official List of Bursa Securities and the Company's entire enlarged issue share capital of 325,000,000 shares will be listed and quoted on the ACE Market of Bursa Securities on 23 September 2025.

A8. DEBT AND EQUITY SECURITIES

Save for the issuance of shares for the acquisition of JS Solar Sdn Bhd before the IPO, there was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter under review.

A9. DIVIDEND PAID

There was no dividend paid during the current financial quarter under review.

A10. SEGMENTAL INFORMATION

The Group is principally involved in the following business:

<u>Operating segments</u>	<u>Nature</u>
(a) EPCC services	Provision of comprehensive services required for the installation of solar PV systems as a main contractor
(b) Contracting services	Provision of selected services required for the installation of solar PV systems mainly as a subcontractor
(c) O & M services	Provision of operations and maintenance services for solar PV systems

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A10. SEGMENTAL INFORMATION (CONT'D)

All of the Group's revenue is generated from its operations within Malaysia. The table below sets out the breakdown of the Group's revenue by business activities for the financial quarter under review:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited		Unaudited	
	Unaudited Current quarter	Preceding year corresponding quarter	Unaudited Current year-to-date	Preceding year corresponding year-to-date
	30.06.2025	⁽¹⁾ 30.06.2024	30.06.2025	⁽¹⁾ 30.06.2024
	RM'000	RM'000	RM'000	RM'000
EPCC services	23,790	N/A	23,790	N/A
Contracting services	60	N/A	60	N/A
O & M services	137	N/A	137	N/A
	<u>23,987</u>	<u>N/A</u>	<u>23,987</u>	<u>N/A</u>

NOTES:

- (1) This is the first interim financial report for the first quarter ended 30 June 2025 being announced by the Company in compliance with the Listing Requirement, hence there are no comparative figures for the preceding year corresponding quarter and year-to-date.
- (2) N/A denotes not applicable.

A11. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

There was no valuation of property, plant and equipment in the current financial quarter under review.

A12. CHANGES IN THE COMPOSITION OF THE GROUP

Save as disclosed below, there were no other material changes in the composition of the Group for the current financial quarter under review.

On 28 November 2024, the Company had entered into a conditional Share Sale Agreement ("SSA") to acquire the entire issued share capital of JS Solar Sdn. Bhd. comprising 2,400,000 ordinary shares for a purchase consideration of RM9,633,000 which was satisfied via the issuance 246,999,990 new Share at an issue price of RM0.039 per share. The acquisition was completed on 18 June 2025.

A13. CAPITAL COMMITMENTS

There were no capital commitments as at the date of this report.

A14. CONTINGENT ASSETS OR CONTINGENT LIABILITIES

There were no contingent assets and contingent liabilities as at the date of this report.

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A15. SIGNIFICANT RELATED PARTY TRANSACTIONS

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited		Unaudited	
	Unaudited Current quarter 30.06.2025	Preceding year corresponding quarter ⁽¹⁾ 30.06.2024	Unaudited Current year-to-date 30.06.2025	Preceding year corresponding year-to-date ⁽¹⁾ 30.06.2024
	RM'000	RM'000	RM'000	RM'000
Entities in which shareholder have interest				
- Sales	175	N/A	175	N/A
- Purchases	4,779	N/A	4,779	N/A
Entities in which related party have interest				
- Commission	36	N/A	36	N/A

NOTES:

- (1) This is the first interim financial report for the first quarter ended 30 June 2025 being announced by the Company in compliance with the Listing Requirements, hence there are no comparative figures for the preceding year corresponding quarter and year-to-date.
- (2) N/A denotes not applicable.

A16. FAIR VALUE OF FINANCIAL LIABILITIES

There were no gains or losses arising from fair value changes in the Group's financial liabilities for the current financial quarter under review.

PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS

B1. REVIEW OF PERFORMANCE

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited		Unaudited	
	Unaudited Current quarter 30.06.2025	Preceding year corresponding quarter ⁽¹⁾ 30.06.2024	Unaudited Current year-to-date 30.06.2025	Preceding year corresponding year-to-date ⁽¹⁾ 30.06.2024
	RM'000	RM'000	RM'000	RM'000
Revenue	23,987	N/A	23,987	N/A
Gross profit ("GP")	4,595	N/A	4,595	N/A
Profit before tax ("PBT")	2,913	N/A	2,913	N/A
Profit after tax ("PAT")	2,070	N/A	2,070	N/A
GP margin (%)	19.2	N/A	19.2	N/A
PAT margin (%)	8.6	N/A	8.6	N/A

NOTES:

- (1) This is the first interim financial report for the first quarter ended 30 June 2025 being announced by the Company in compliance with the Listing Requirements, hence there are no comparative figures for the preceding year corresponding quarter and year-to-date.
- (2) N/A denotes not applicable.

B1. REVIEW OF PERFORMANCE (CONT'D)

The Group recorded revenue of approximately RM23.99 million for the current financial quarter ended 30 June 2025. Of this, RM23.79 million, or 99.2% were from EPCC of solar PV systems.

The main components of our cost of sales are cost of materials consumed/ supplied as well as subcontractor costs. Collectively, these components accounted for more than 80.00% of our Group's cost of sales.

The administrative expenses consist of directors' remuneration, staff costs, depreciation, professional fee, maintenance and other general and administrative expenses.

There are no comparative figures for the preceding year corresponding quarter and year-to-date available as this is the first interim financial report for the first quarter ended 30 June 2025 announced in compliance with the Listing Requirements.

B2. COMPARISON WITH IMMEDIATE PRECEDING QUARTER'S RESULTS

This is the first interim financial report on the Company's unaudited condensed combined financial results for the first quarter ended 30 June 2025 announced in compliance with Listing Requirements and as such, there are no comparative figures for the immediate preceding quarter.

B3. PROSPECTS AND OUTLOOK FOR THE CURRENT FINANCIAL YEAR

The Group is poised for substantial growth and innovation within the renewable energy sector. With a track record in undertaking and completing solar PV system projects and capitalising on a favourable regulatory environment for the renewable energy sector, we are strategically positioned to leverage market opportunities.

The Group's business strategies and plans will be centred on the following areas:

- (i) scale up our operations upon moving into new corporate office;
- (ii) expand regionally in Malaysia, especially targeting the states of Johor and Sabah;
- (iii) expand our solar PV systems business to increase market share; and
- (iv) pursue opportunities to introduce and promote the Battery Energy Storage System to our existing and potential customers

The Group aims to leverage the competitive strengths as we have expertise in technical complexity involved in the provision of EPCC and O&M services for different types of solar PV systems and capability in providing customised solar PV solutions to maintain sustainable growth and create long-term shareholder value.

B4. PROFIT FORECAST OR PROFIT GUARANTEE

The Group did not issue any profit forecast or profit guarantee in the current financial quarter under review.

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B5. INCOME TAX EXPENSE

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited		Unaudited	
	Unaudited Current quarter 30.06.2025	Preceding year corresponding quarter ⁽²⁾ 30.06.2024	Unaudited Current year-to-date 30.06.2025	Preceding year corresponding year-to-date ⁽²⁾ 30.06.2024
	RM'000	RM'000	RM'000	RM'000
Tax expense ⁽¹⁾	843	N/A	843	N/A
Effective tax rate (%)	29	N/A	29	N/A
Statutory tax rate (%)	24	N/A	24	N/A

NOTES:

- (1) Income tax is recognised based on management's best estimate.
- (2) This is the first interim financial report for the first quarter ended 30 June 2025 being announced by the Company in compliance with the Listing Requirements, hence there are no comparative figures for the preceding year corresponding quarter and year-to-date.
- (3) N/A denotes not applicable.

The effective tax rate was slightly higher than the statutory tax rate due to the non-deductible expenses, such as depreciation for non-qualifying assets, professional fees, stamp duty, license fees and entertainment expenses.

B6. STATUS OF CORPORATE PROPOSALS

Save as disclosed in Note A7, there was no corporate proposal announced but not completed during the current quarter and financial year-to-date.

B7. UTILISATION OF PROCEEDS FROM IPO

The gross proceeds of approximately RM24.18 million to be raised from the IPO are to be utilised in the following manner:

<u>Details of utilisation of proceeds</u>	<u>Proposed Utilisation RM'000</u>	<u>%</u>	<u>Estimated timeframe for the utilisation upon Listing</u>
Regulatory fees and renovation costs for the New Office	3,200	13%	Within 6 months
Repayment of bank borrowing	12,720	53%	Within 3 months
Business expansion and marketing activities	1,545	6%	Within 18 months
Working capital	2,515	10%	Within 12 months
Estimated listing expenses	4,200	17%	Within 3 months
	<u>24,180</u>	<u>100%</u>	

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B8. BORROWINGS

	Unaudited As at 30.6.2025 RM'000	Audited As at 31.3.2025 RM'000
Current		
Invoice financing	14,813	14,165
Term loans	966	685
	<u>15,779</u>	<u>14,850</u>
Non-current		
Term loans	<u>16,786</u>	<u>5,767</u>

These borrowings are secured and denominated in Ringgit Malaysia.

B9. MATERIAL LITIGATION

There was no material litigation involving the Group as at the date of this report.

B10. DIVIDEND PROPOSED

No dividend has been declared or recommended by the Board of Directors for the current financial quarter under review.

B11. EARNINGS PER SHARE

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited Current 30.06.2025	Preceding year corresponding quarter ⁽³⁾ 30.06.2024	Unaudited Current year-to-date 30.06.2025	Unaudited Preceding year corresponding year-to-date ⁽³⁾ 30.06.2024
			N/A	N/A
Profit attributable to the owners of the Company (RM'000)	2,070		2,070	N/A
Basic EPS (sen) ⁽¹⁾	0.84		0.84	N/A
Diluted EPS (sen) ⁽²⁾	0.64		0.64	N/A

NOTES:

- (1) Basic EPS is calculated based on the Company's share capital of 247,000,000 ordinary shares after the issuance of shares for the acquisition of JS Solar Sdn Bhd but before the IPO.
- (2) Diluted EPS is calculated based on the Company's share capital of 325,000,000 ordinary shares that were listed on the ACE Market of Bursa Securities on 23 September 2025.
- (3) This is the first interim financial report for the first quarter ended 30 June 2025 being announced by the Company in compliance with the Listing Requirement, hence there are no comparative figures for the preceding year corresponding quarter and year-to-date.
- (4) N/A denotes not applicable.

B12. NOTES TO THE CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

Profit before tax is arrived at after charging/(crediting):

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Unaudited		Unaudited	
	Unaudited Current quarter 30.06.2025	Preceding year corresponding quarter ⁽¹⁾ 30.06.2024	Unaudited Current year-to-date 30.06.2025	Preceding year corresponding year-to-date ⁽¹⁾ 30.06.2024
	RM'000	RM'000	RM'000	RM'000
Depreciation of property, plant and equipment	139	N/A	139	N/A
Interest expense	480	N/A	480	N/A
Interest income	107	N/A	107	N/A
Loss/(Gain) on foreign exchange				
- unrealised	21	N/A	21	N/A
Rental expenses	<u>43</u>	<u>N/A</u>	<u>43</u>	<u>N/A</u>

NOTES:

- (1) This is the first interim financial report for the first quarter ended 30 June 2025 being announced by the Company in compliance with the Listing Requirements, hence there are no comparative figures for the preceding year corresponding quarter and year-to-date.
- (2) N/A denotes not applicable.

Other disclosure item pursuant to Note 16, Appendix 9B of the Listing Requirements are not applicable.

B13. AUTHORISATION FOR ISSUE

This interim financial report was authorised for issue by the Board of Directors of the Company in accordance with a resolution passed by the Board of Directors.

BY ORDER OF THE BOARD
JS SOLAR HOLDING BERHAD