



JOHAN HOLDINGS BERHAD

(Company No. 314-K)
(Incorporated in Malaysia)

INTERIM FINANCIAL STATEMENTS

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

| | Note | Current Quarter 3 months ended 31 July | | Cumulative 12 months ended 31 July | |
|---|-------|--|----------------|--|----------------|
| | | 2025 RM'000 | 2024 RM'000 | 2025 RM'000 | 2024 RM'000 |
| | | | | | |
| Continuing operations | | | | | |
| Revenue | K1 | 15,284 | 5,601 | 26,393 | 22,609 |
| Cost of sales | | (14,376) | (6,231) | (24,876) | (25,197) |
| Gross profit/(loss) | | 908 | (630) | 1,517 | (2,588) |
| Other income | | 635 | 1,442 | 3,509 | 4,713 |
| Net foreign exchange gain/(loss) | | 108 | 246 | 483 | (87) |
| Net fair value Gain/(loss) on investment securities | M5 | 589 | 236 | (2,713) | (118) |
| Reversal of impairment/(Impairment) losses on plant, machinery and equipment | | - | - | 21,351 | (5,326) |
| Administrative expenses | | (3,103) | (3,508) | (12,725) | (14,186) |
| Other expenses | | (3,850) | (363) | (3,850) | (363) |
| Profit/(Loss) before interest, tax, depreciation and amortisation | | (4,713) | (2,577) | 7,572 | (17,955) |
| Depreciation and amortisation | | (2,553) | (1,625) | (8,058) | (6,004) |
| Finance costs | | (99) | (39) | (207) | (128) |
| Loss before tax | K1/K5 | (7,365) | (4,241) | (693) | (24,087) |
| Income tax credit/(expense) | K6 | 1,649 | (187) | 1,635 | (194) |
| Profit/(Loss) for the period | | (5,716) | (4,428) | 942 | (24,281) |
| Other comprehensive income/(loss): | | | | | |
| Foreign currency translation (loss)/gain | | (103) | (303) | (557) | 166 |
| (Loss)/Gain on revaluation of properties | | (246) | - | 3,426 | 1,851 |
| Total comprehensive profit/(loss) for the period | | (6,065) | (4,731) | 3,811 | (22,264) |
| Profit/(Loss) for the period attributable to : | | | | | |
| Owners of the Company | | (3,959) | (2,851) | (2,011) | (16,075) |
| Non-controlling interests | | (1,757) | (1,577) | 2,953 | (8,206) |
| | | (5,716) | (4,428) | 942 | (24,281) |
| Total comprehensive profit/(loss) attributable to:- | | | | | |
| Owners of the Company | | (4,361) | (3,154) | (664) | (14,798) |
| Non-controlling interests | | (1,704) | (1,577) | 4,475 | (7,466) |
| | | (6,065) | (4,731) | 3,811 | (22,264) |
| Profit/(Loss) per share attributable to owners of the Company: | | | | | |
| Basic & diluted profit/(loss) per share for the period (sen) | K13 | (0.34) | (0.24) | (0.17) | (1.38) |

(The Unaudited Condensed Consolidated Statements of Profit Or Loss And Other Comprehensive Income should be read in conjunction with the Annual Financial Report for the financial year ended 31 July 2024 and the accompanying explanatory notes attached to the interim financial statements)


JOHAN HOLDINGS BERHAD

(Company No. 314-K)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

| | Note | As at 31 July 2025 RM'000 | As at 31 July 2024 RM'000 |
|--|------|---------------------------------|---------------------------------|
| Non-current assets | | | |
| Property, plant and equipment | | 265,149 | 165,501 |
| Investment Properties | | 36,190 | 40,040 |
| Inventories | | 30 | 30 |
| Intangible assets | | 47 | 54 |
| Total non-current assets | | <u>301,416</u> | <u>205,625</u> |
| Current assets | | | |
| Inventories | | 6,637 | 3,314 |
| Receivables | | 5,034 | 4,762 |
| Tax recoverable | | 41 | 152 |
| Investment securities | | 8,374 | 11,087 |
| Cash and bank balances | | 41,622 | 45,209 |
| Total current assets | | <u>61,708</u> | <u>64,524</u> |
| Total assets | | <u>363,124</u> | <u>270,149</u> |
| Share capital | M7 | | |
| Reserves | | 429,635 | 429,635 |
| Exchange reserve | | (3,120) | (2,563) |
| Revaluation reserve | | 14,288 | 12,384 |
| Accumulated losses | | <u>(276,209)</u> | <u>(274,198)</u> |
| Attributable to equity holders of the parent | | 164,594 | 165,258 |
| Non-controlling interests | | 45,936 | 19,941 |
| Total equity | | <u>210,530</u> | <u>185,199</u> |
| Non-current liabilities | | | |
| Loan and borrowings | K9 | 27,674 | 2,765 |
| Deferred tax liabilities | | 26,276 | 26,932 |
| Payables | | 45,384 | - |
| Total non-current liabilities | | <u>99,334</u> | <u>29,697</u> |
| Current liabilities | | | |
| Payables | K9 | 52,624 | 54,647 |
| Loan and borrowings | | 636 | 606 |
| Total current liabilities | | <u>53,260</u> | <u>55,253</u> |
| Total liabilities | | <u>152,594</u> | <u>84,950</u> |
| Total equity and liabilities | | <u>363,124</u> | <u>270,149</u> |
| Net assets per share (sen) | | <u>18.02</u> | <u>15.86</u> |

(The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the financial year ended 31 July 2024 and the accompanying explanatory notes attached to the interim financial statements)



JOHAN HOLDINGS BERHAD

(Company No. 314-K)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL QUARTER ENDED 31 JULY 2025

| | Attributable to owners of the Company | | | | | | Equity attributable to owners of the Company total RM'000 | Non- controlling interests RM'000 | Total RM'000 | | | |
|---|---------------------------------------|-------------------|-------------------------------|--|-----------|----------|--|--|-----------------|--|--|--|
| | Non-distributable reserves | | | Properties revaluation reserve RM'000 | | | | | | | | |
| | Share capital RM'000 | Warrant RM'000 | Exchange reserve RM'000 | Accumulated losses RM'000 | | | | | | | | |
| Balance as at 1 August 2023 | 413,672 | 15,963 | (2,729) | 12,818 | (257,511) | 182,213 | 24,450 | 206,663 | | | | |
| Effect of restatement | - | - | - | (1,545) | (612) | (2,157) | 2,157 | - | | | | |
| Restated balance as at 1 August 2023 | 413,672 | 15,963 | (2,729) | 11,273 | (258,123) | 180,056 | 26,607 | 206,663 | | | | |
| Total comprehensive gain/(loss) for the year | - | - | 166 | 1,111 | (16,075) | (14,798) | (7,466) | (22,264) | | | | |
| Non-controlling interests arising from investment in a subsidiary | - | - | - | - | - | - | 800 | 800 | | | | |
| Transfer warrant reserves to share capital upon expiry of warrants | 15,963 | (15,963) | - | - | - | - | - | - | | | | |
| Balance as at 31 July 2024 | <u>429,635</u> | - | (2,563) | 12,384 | (274,198) | 165,258 | 19,941 | 185,199 | | | | |
| Balance as at 1 August 2024 | 429,635 | - | (2,563) | 12,384 | (274,198) | 165,258 | 19,941 | 185,199 | | | | |
| Total comprehensive gain/(loss) for the year | - | - | (557) | 1,904 | (2,011) | (664) | 4,475 | 3,811 | | | | |
| Transactions with owners: | | | | | | | | | | | | |
| Non-controlling interests arising from investment in a subsidiary | - | - | - | - | - | - | 21,520 | 21,520 | | | | |
| Balance as at 31 July 2025 | <u>429,635</u> | - | (3,120) | 14,288 | (276,209) | 164,594 | 45,936 | 210,530 | | | | |

(The Unaudited Condensed Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the financial year ended 31 July 2024 and the accompanying explanatory notes attached to the interim financial statements)


JOHAN HOLDINGS BERHAD

(Company No. 314-K)
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 JULY 2025**

| | 2025 RM'000 | 2024 RM'000 | Cumulative 12 months ended 31 July | |
|--|--|----------------------|--|--|
| Cash flows from/(used in) operating activities | | | | |
| Loss before tax | | | (693) (24,087) | |
| Adjustments for non-cash and non-operating items: | | | | |
| - Non-cash items | (11,171) | 8,751 | | |
| - Investing and financing items | (778) | (1,319) | | |
| Operating cash flows before working capital changes | <u>(12,642)</u> | <u>(16,655)</u> | | |
| Changes in working capital: | | | | |
| - Changes in current assets | (1,390) | 5,967 | | |
| - Changes in current liabilities | 43,358 | 6,006 | | |
| Tax refunded/(paid) | 1,746 | (11) | | |
| Net cash flows from/(used in) operating activities | <u>31,072</u> | <u>(4,693)</u> | | |
| Cash flows from/(used in) investing activities | | | | |
| Interest received | 985 | 1,447 | | |
| Proceeds from disposal of property, plant and equipment | 9 | 110 | | |
| Change in pledged deposits | (6) | (4) | | |
| Purchase of property, plant and equipment | (81,872) | (9,227) | | |
| Net cash used in investing activities | <u>(80,884)</u> | <u>(7,674)</u> | | |
| Cash flows from/(used in) financing activities | | | | |
| Interest paid | (207) | (128) | | |
| Payment of lease liabilities | (510) | (402) | | |
| Payment of hire purchase | (129) | (75) | | |
| Proceeds of loans and borrowings. | 25,578 | - | | |
| Subscription of shares by non-controlling interest in a subsidiary | 21,520 | 800 | | |
| Net cash from financing activities | <u>46,252</u> | <u>195</u> | | |
| Net decrease in cash and cash equivalents | (3,560) | (12,172) | | |
| Effects of foreign exchange rate changes | (33) | 1 | | |
| Cash and cash equivalents at beginning of the period | 45,049 | 57,220 | | |
| Cash and cash equivalents at end of the period | <u>41,456</u> | <u>45,049</u> | | |
| Analysis of cash and cash equivalents: | | | | |
| Cash and bank balances | 41,622 | 45,209 | | |
| Pledged deposit with licensed financial institutions | (166) | (160) | | |
| | <u>41,456</u> | <u>45,049</u> | | |
| Reconciliation of liabilities arising from financing activities: | | | | |
| | Carrying amount As at 01.08.2024 RM'000 | Cash flows RM'000 | Others RM'000 | Carrying amount As at 31.07.2025 RM'000 |
| Lease Liabilities | 2,755 | (510) | - | 2,245 |
| Hire Purchase payable | 616 | (129) | - | 487 |
| Term Loan | - | 25,578 | - | 25,578 |
| | <u>3,371</u> | <u>24,939</u> | <u>-</u> | <u>28,310</u> |

(The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the financial year ended 31 July 2024 and the accompanying explanatory notes attached to the interim financial statements)



JOHAN HOLDINGS BERHAD

(Company No. 314-K)
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL STATEMENTS

M1 Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRSs”) 134: Interim Financial Reporting issued by the Malaysian Accounting Standard Board, and paragraph 9.22 of Listing Requirements of Bursa Malaysia Securities Berhad. The interim financial statements should be read in conjunction with the Group’s annual audited financial statements for the year ended 31 July 2024 and the explanatory notes attached therein.

These explanatory notes attached to these interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 July 2024.

M2 Accounting Policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the annual financial statements of the Group for the financial year ended 31 July 2024 except for the adoption of the relevant new MFRSs, amendments to MFRSs and IC Interpretations that are effective for annual periods beginning on or after 1 January 2024. The adoption of the new MFRSs, amendments to MFRSs and IC Interpretations did not have any material impact on the financial position and results of the Group.

M3 Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the audited financial statements for the year ended 31 July 2024 was unqualified.

M4 Seasonal or Cyclical Factors

Overall, the business operations of the Group were not significantly affected by any seasonal or cyclical factors.

M5 Unusual Items Due to Their Nature, Size or Incidence

Included in investment securities as of 31 July 2024 was investment in the quoted shares of George Kent (Malaysia) Berhad of RM11.087 million, measured at the market value of RM0.47 per share. As of 31 July 2025, the market value of the said investment has decreased to RM0.355 per share, resulting in a fair value loss of RM2.713 million.

M6 Changes in Accounting Estimates

During the financial quarter, there was no change in accounting estimates adopted by the Group.

M7 Share Capital, Debt and Equity Securities

During the financial quarter, there were no issuance, cancellations, repurchase, resales and repayments of debt and equity securities.

M8 Dividend Paid

During the financial quarter, no dividend was paid by the Company.



M9 Segmental Information

| | General Trading | | Property | | Hospitality and card services | | Investment holding & secretarial services | | Healthcare | | Elimination | | Total | | |
|---|-----------------|-----------------|----------------|---------------|-------------------------------|-------------------------------|---|---|----------------|-----------------|--------------------|--------------------|----------------|-----------------|--------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | |
| | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | |
| 12 months ended 31 July | | | | | | | | | | | | | | | |
| Revenue: | | | | | | | | | | | | | | | |
| External customers | 12,657 | 9,511 | - | - | 5,736 | 5,572 | 571 | 620 | 7,429 | 6,906 | - | - | 26,393 | 22,609 | |
| Inter-segment | - | - | - | - | - | 11 | 198 | 200 | - | - | (198) | (211) | - | - | |
| Total revenue | 12,657 | 9,511 | - | - | 5,736 | 5,583 | 769 | 820 | 7,429 | 6,906 | (198) | (211) | 26,393 | 22,609 | |
| Results : | | | | | | | | | | | | | | | |
| Interest income | 1 | 53 | 5 | 4 | 69 | 42 | 857 | 1,291 | 66 | 57 | (13) | - | 985 | 1,447 | |
| Depreciation and amortisation | - | - | - | - | 2,184 | 2,202 | 531 | 503 | 5,343 | 3,299 | - | - | 8,058 | 6,004 | |
| Finance costs | - | - | - | - | 8 | 9 | 142 | 129 | 70 | 4 | (13) | (14) | 207 | 128 | |
| Earnings/(loss) before interest, tax, depreciation and amortisation | 150 | (50) | (3,065) | (150) | 2,757 | 1,911 | (11,017) | (69,691) | 14,483 | (16,123) | 4,264 | 66,148 | 7,572 | (17,955) | |
| Segment profit / (loss) | 150 | (50) | (3,065) | (150) | 565 | (300) | (11,690) | (70,323) | 9,070 | (19,426) | 4,277 | 66,162 | (693) | (24,087) | |
| | | | | | | | | | | | | | | | |
| | | General Trading | | Property | | Hospitality and card services | | Investment holding & secretarial services | | Healthcare | | Elimination | | Total | |
| | | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 |
| 12 months ended 31 July | | | | | | | | | | | | | | | |
| Assets : | | | | | | | | | | | | | | | |
| Additions to non-current assets | - | 3 | - | - | 422 | 634 | 5 | 3,336 | 81,445 | 8,520 | - | - | 81,872 | 12,493 | |
| Segment assets | 2,114 | 63 | 65,579 | 68,192 | 85,001 | 86,328 | 1,272,743 | 1,166,188 | 204,417 | 97,521 | (1,266,730) | (1,148,143) | 363,124 | 270,149 | |
| Segment liabilities | 11,275 | 9,369 | 53,456 | 25,788 | 57,137 | 87,691 | 791,746 | 762,588 | 95,861 | 55,515 | (856,881) | (856,001) | 152,594 | 84,950 | |

**JOHAN HOLDINGS BERHAD**(Company No. 314-K)
(Incorporated in Malaysia)**NOTES TO THE INTERIM FINANCIAL STATEMENTS (CONT'D)****M10 Event Subsequent to the end of the reporting period**

There was no event subsequent to the end of the financial quarter that require to be reflected in the financial statements for the current financial quarter.

M11 Changes in Composition of the Group

There were no changes in the composition of the Group during the financial quarter under review.

M12 Changes in Contingent Liabilities

There were no contingent liabilities as at the reporting date.

M13 Capital Commitments

There were no material capital commitment as at 31 July 2025.

M14 Related Party Transactions

| | Current Quarter 3 months ended 31 July | | Cumulative 12 months ended 31 July | |
|---|--|----------------|--|----------------|
| | 2025 RM'000 | 2024 RM'000 | 2025 RM'000 | 2024 RM'000 |
| Transactions with corporations in which three Directors are also directors and/or deemed interested | | | | |
| Design and Build - Dipping line glove plant | 23,748 | - | 85,899 | 8,428 |
| Dividend processing fee | (6) | (6) | (12) | (12) |
| Recovery of share registration fees | (10) | (10) | (40) | (42) |
| Sales of property, plant and equipment | - | (110) | - | (110) |
| Others | (1) | (1) | (1) | (8) |

The Directors of the Company are of the opinion that the above transactions were in the normal course of business and have been established under terms that are no less favourable than those arranged with independent parties. The Design and Build contract had been approved by the shareholders of Johan Holdings Berhad at an Extraordinary General Meeting on 31st May 2021.

**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA's LISTING REQUIREMENTS****K1 Review of Performance**

Continuing operations:

- a) For the financial quarter under review, the Group registered a revenue of RM15.284 million, compared to RM5.601 million in the corresponding quarter, higher by RM9.683million .
- b) The Group recorded a loss before tax of RM7.365 million in current quarter, compared to a loss of RM4.241 million in the corresponding quarter, mainly due to fair value loss on investment properties of RM3.850 million in the current quarter, compared to fair value loss on investment properties of RM360,000 in corresponding quarter.

The loss attributable to shareholders for the current quarter was RM3.959 million.

K2 Variation of Results Against Preceding Quarter

| | Current Quarter | | Changes (Amount/%) | |
|--|------------------------|-------------------|-------------------------------|---------------|
| | 3 months ended | 30.04.2025 | | |
| | 31.07.2025 | RM'000 | 30.04.2025 | RM'000 |
| Revenue from continuing operations | | 15,284 | 3,312 | 361.47% |
| Profit/(Loss) before tax from continuing operations | | (7,365) | 15,248 | 148.30% |
| Profit/(Loss) after tax | | (5,716) | 15,234 | 137.52% |
| Profit/(Loss) for the period attributable to owners of the Company | | (3,959) | 8,151 | 148.57% |

Total revenue for the current financial quarter was RM15.284 million compared to preceding quarter's of RM3.312 million. The Group recorded a loss after tax of RM5.716 million compared to preceding quarter profit of RM15.234 million mainly due to reversal of impairment loss on plant, machinery and equipment of RM21.351 million in preceding quarter.

K3 Prospects

- a) The glove sector is expected to gradually stabilize as demand normalizes and excess capacity is absorbed by the market. Despite current cost pressures and tariff challenges, the long-term fundamentals of the industry remain resilient, underpinned by consistent global healthcare needs. The company remains positive on the sector's outlook and is well-positioned to benefit as market conditions improve.
- b) The Resort continues to improve its facilities to meet guests' expectations and carry out sales & marketing activities to expand its market reach. The Management expects that its efforts will contribute positively to its performance.



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ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA's LISTING REQUIREMENTS (CONT'D)

K4 Profit Forecast

No profit forecast was issued by the Group.

K5 Profit/(Loss) Before Tax

| | Current Quarter 3 months ended 31 July | | Cumulative 12 months ended 31 July | |
|---|--|----------------|--|----------------|
| | 2025 RM'000 | 2024 RM'000 | 2025 RM'000 | 2024 RM'000 |
| Profit/(Loss) before tax is arrived at after crediting/(charging) : | | | | |
| a) Interest income | 169 | 450 | 985 | 1,447 |
| b) Other income | 17 | 296 | 67 | 354 |
| c) Net reversal on trade and other receivables | 425 | 657 | 2,331 | 2,764 |
| d) Bad debts recovered | 24 | 39 | 126 | 148 |
| e) Interest expense | (99) | (39) | (207) | (128) |
| f) Depreciation and amortisation | (2,553) | (1,625) | (8,058) | (6,004) |
| g) Net foreign exchange gain/(loss) | 108 | 246 | 483 | (87) |

K6 Income Tax Expense

| | Current Quarter 3 months ended 31 July | | Cumulative 12 months ended 31 July | |
|---|--|----------------|--|----------------|
| | 2025 RM'000 | 2024 RM'000 | 2025 RM'000 | 2024 RM'000 |
| Tax credit(expense) based on results for continuing operations: - | | | | |
| Current | | | | |
| - Malaysian tax | 1,649 | (187) | 1,635 | (194) |

The tax credit for the 12 months ended 31 July 2025 was mainly due to overprovision of deferred tax in prior year.



ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA's LISTING REQUIREMENTS (CONT'D)

K7 Status of Corporate Proposals Announced

a) Proposed Disposal of Land by Prestige Assets Sdn Bhd (Formerly known as Prestige Ceramics Sdn Bhd)

The disposal of the freehold land in Puchong for a disposal consideration of RM127,000,000 to be satisfied via a combination of cash and payment in kind , under the terms of the Sale & Purchase Agreement dated 27 November 2019 between Prestige Ceramics Sdn Bhd (the “Vendor”) and Aspect Potential Sdn Bhd (the “ Purchaser”) was completed on 31 January 2023.

Utilisation of the total net cash proceeds of RM105.428 million up to 31 July 2025 were as follows:-

| Purpose | Proposed Utilisation (RM'000) | Actual Utilisation (RM'000) | Balance Unutilised (RM'000) |
|--|----------------------------------|--------------------------------|-----------------------------------|
| Repayment of term loan | 14,750 | 14,750 | - |
| Investment/ business opportunities | 26,000 | 26,000 | - |
| General working capital of Johan Group | 10,084 | 10,084 | - |
| Estimated expenses for the Disposal | 12,166 | 12,166 | - |
| General working capital | 42,428 | 36,813 | 5,615 |
| Total | <u>105,428</u> | <u>99,813</u> | <u>5,615</u> |



ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA's LISTING REQUIREMENTS (CONT'D)

K8 Trade Receivables

The Group's credit period generally ranges from 30 to 90 days. Other credit terms are assessed and approved on a case by case basis.

a) Ageing of trade receivables not impaired

| | As at 31 July 2025 RM'000 | As at 31 July 2024 RM'000 |
|----------------------------|---------------------------------|---------------------------------|
| Not past due | 2,063 | 130 |
| Past due 30 days | 41 | 3 |
| Past due 31-90 days | 3 | 11 |
| Past due more than 90 days | 16 | 36 |
| | <u>2,123</u> | <u>180</u> |

b) The Group's trade receivables that are subject to collective/individual impairment review at the end of the reporting period are as follows:

| | As at 31 July 2025 RM'000 | As at 31 July 2024 RM'000 |
|------------------------------------|---------------------------------|---------------------------------|
| Trade receivables - gross amounts | 57,065 | 58,660 |
| Less: Allowance for doubtful debts | (54,942) | (58,480) |
| | <u>2,123</u> | <u>180</u> |

K9 Loan and Borrowings

| | As at 31 July 2025 RM'000 | As at 31 July 2024 RM'000 |
|--------------------------|---------------------------------|---------------------------------|
| a) Short term borrowings | | |
| Secured: | | |
| - Hire purchase | 135 | 129 |
| Unsecured: | | |
| - Lease liabilities | 501 | 477 |
| | <u>636</u> | <u>606</u> |
| b) Long term borrowings | | |
| Secured: | | |
| - Hire purchase | 352 | 487 |
| Unsecured: | | |
| - Term Loan | 25,578 | - |
| - Lease liabilities | 1,744 | 2,278 |
| | <u>27,674</u> | <u>2,765</u> |



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ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA's LISTING REQUIREMENTS (CONT'D)

K10 Off Balance Sheet Financial Instruments

The Group does not have any financial instrument with off balance sheet risk as at 29 September 2025.

K11 Changes in Material Litigation

There were no material litigation for the financial period.

K12 Dividend

The Board does not recommend any dividend for the financial quarter ended 31 July 2025 (31 July 2024: Nil).

K13 Earning/(Loss) per Share

Basic & diluted

Basic and diluted earning/(loss) per share are calculated by dividing earning/(loss) for the period attributable to ordinary equity holders of the Company by the number of ordinary shares in issue as at the end of the financial quarter.

Diluted earning/(loss) per share is the same as basic earning/(loss) per share.

| | Current Quarter 3 months ended 31 July | | Cumulative 12 months ended 31 July | |
|--|--|----------------|--|----------------|
| | 2025 RM'000 | 2024 RM'000 | 2025 RM'000 | 2024 RM'000 |
| Profit/(Loss) for the period attributable to ordinary equity holders of the Company | (3,959) | (2,851) | (2,011) | (16,075) |
| Weighted average number of ordinary shares ('000) in issue | 1,168,028 | 1,168,028 | 1,168,028 | 1,168,028 |
| Basic & diluted profit/(loss) per share (sen) | (0.34) | (0.24) | (0.17) | (1.38) |

BY ORDER OF THE BOARD

Teh Yong Fah

Group Secretary
Kuala Lumpur

30 September 2025