

**Jaycorp Berhad**

(Company Number : 199801003663 (459789-X)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

For The Period Ended 30 April 2025

(The figures have not been audited)

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>CURRENT YEAR QUARTER</b>	<b>PRECEDING YEAR CORRESPONDING QUARTER</b>	<b>CURRENT YEAR TO-DATE</b>	<b>PRECEDING YEAR TO-DATE</b>
	01/02/2025 - 30/04/2025 RM'000	01/02/2024 - 30/04/2024 RM'000	01/08/2024- 30/04/2025 RM'000	01/08/2023 - 30/04/2024 RM'000
Revenue	36,848	48,620	131,491	151,642
Operating (loss)/profit	(1,882)	4,992	5,386	18,492
Interest income	478	459	1,589	1,280
Finance Costs	(112)	(143)	(364)	(419)
	(1,516)	5,308	6,611	19,353
Share of loss of joint ventures	(731)	(467)	(226)	(689)
<b>(Loss)/Profit before tax</b>	<b>(2,247)</b>	<b>4,841</b>	<b>6,385</b>	<b>18,664</b>
Tax expense	(368)	(1,344)	(3,336)	(5,105)
<b>(Loss)/Profit after tax</b>	<b>(2,615)</b>	<b>3,497</b>	<b>3,049</b>	<b>13,559</b>
<b>Other comprehensive expense</b>	<b>(442)</b>	<b>-</b>	<b>(442)</b>	<b>-</b>
<b>Total comprehensive (expenses)/income</b>	<b>(3,057)</b>	<b>3,497</b>	<b>2,607</b>	<b>13,559</b>
 <b>(Loss)/Profit attributable to :</b>				
Equity holders of the parent	(2,220)	3,470	3,920	13,366
Non-controlling interests	(395)	27	(871)	193
	(2,615)	3,497	3,049	13,559
 <b>Total comprehensive (expenses)/income attributable to :</b>				
Equity holders of the parent	(2,662)	3,470	3,478	13,366
Non-controlling interests	(395)	27	(871)	193
	(3,057)	3,497	2,607	13,559
 <b>Earning per ordinary share (sen)</b>				
(a) Basic	(0.83)	1.29	1.46	4.97
(b) Fully diluted	N/A	N/A	N/A	N/A

( The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 July 2024 )

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**At 30 April 2025**  
**( The figures have not been audited )**

	30-Apr-25 RM'000	31-Jul-24 RM'000	(Audited)
<b>Non Current Assets</b>			
Property, plant and equipment	53,005	53,025	
Right-of-use assets	3,699	4,055	
Investment properties	28,245	28,730	
Investment in joint venture	9,444	10,111	
Other investments	2	2	
Deferred tax assets	1,062	864	
Prepayment	5,981	5,981	
<b>Total non Current Assets</b>	<b>101,438</b>	<b>102,768</b>	
<b>Current Assets</b>			
Trade receivables	17,830	21,880	
Contract Assets	7,929	11,405	
Other receivables	9,019	3,063	
Inventories	21,820	23,566	
Short-term investment	12,954	14,588	
Current tax assets	1,632	925	
Deposits, cash and bank balances	64,598	73,729	
<b>Total current Assets</b>	<b>135,782</b>	<b>149,156</b>	
<b>TOTAL ASSETS</b>	<b>237,220</b>	<b>251,924</b>	
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to equity holders of the parent</b>			
Share capital	69,926	69,926	
Treasury shares	(2,799)	(2,799)	
Translation reserves	1	1	
Retained profit	121,609	123,506	
	188,737	190,634	
Non-controlling interests	6,965	7,536	
<b>TOTAL EQUITY</b>	<b>195,702</b>	<b>198,170</b>	
<b>Non-current liabilities</b>			
Borrowings	4,972	6,167	
Lease liabilities	1,116	1,399	
Deferred tax liabilities	1,361	1,361	
<b>Total non-current liabilities</b>	<b>7,449</b>	<b>8,927</b>	
<b>Current liabilities</b>			
Trade payables	10,319	17,311	
Other payables	16,039	18,397	
Borrowings	6,942	7,294	
Lease liabilities	374	364	
Current tax liabilities	395	1,461	
<b>Total current liabilities</b>	<b>34,069</b>	<b>44,827</b>	
<b>TOTAL LIABILITIES</b>	<b>41,518</b>	<b>53,754</b>	
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>237,220</b>	<b>251,924</b>	
<b>NET ASSETS PER SHARE (RM)</b>	<b>0.70</b>	<b>0.71</b>	

Note : Net assets shall exclude non-controlling interest

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

**For The Period Ended 30 April 2025**

( The figures have not been audited )

	Attributable to Equity Holders of the Parent				Total RM'000	Non-controlling interest RM'000	Total equity RM'000
	Share capital RM'000	Treasury shares RM'000	Translation reserves RM'000	Retained profits RM'000			
<b>At 1 August 2023</b>	69,926	(2,799)	1	125,000	192,128	8,110	200,238
Total comprehensive income for the financial period	-	-	-	13,366	13,366	193	13,559
Dividends to shareholders	-	-	-	(16,124)	(16,124)	-	(16,124)
<b>At 30 April 2024</b>	69,926	(2,799)	1	122,242	189,370	8,303	197,673
<b>At 1 August 2024</b>	69,926	(2,799)	1	123,506	190,634	7,536	198,170
Profit/(Loss) after tax for the financial period	-	-	-	3,920	3,920	(871)	3,049
-Share of actuarial loss on defined benefit plan from joint venture	-	-	-	(442)	(442)	-	(442)
Total comprehensive income/(expense) for the financial period	-	-	-	3,478	3,478	(871)	2,607
Share of net asset from incorporation of a subsidiary					-	300	300
Dividends to shareholders				(5,375)	(5,375)	-	(5,375)
<b>At 30 April 2025</b>	69,926	(2,799)	1	121,609	188,737	6,965	195,702

( The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 July 2024 )

**Jaycorp Berhad**

(Company Number : 199801003663 (459789-X)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**

For The Period Ended 30 April 2025

(The figures have not been audited )

<b>Cumulative Quarters</b>	
<b>9 months ended</b>	<b>9 months ended</b>
<b>30-Apr-25</b>	<b>30-Apr-24</b>
<b>RM'000</b>	<b>RM'000</b>

**CASH FLOWS FROM OPERATING ACTIVITIES**

Profit before tax	6,385	18,664
<b>Adjustments for :-</b>		
Depreciation on investment properties	496	496
Depreciation on property, plant and equipment	5,128	5,154
Depreciation on right-of-use assets	358	334
Gain on disposal on property, plant and equipment	(4)	(13)
Impairment loss on receivables	371	291
Interest expenses	364	419
Interest income	(1,589)	(1,280)
Property, plant and equipment written off	2	130
Write down/(Reversal of write down) of inventories	378	(232)
Share of loss of joint ventures	226	689
Operating profit before changes in working capital	12,115	24,652
<b>Changes in working capital :-</b>		
Net change in current assets	2,083	(7,484)
Net change in current liabilities	(10,616)	3,927
Cash from operations	3,582	21,095
Taxation	(3,559)	(4,389)
Net cash from operating activities	23	16,706
<b>Investing activities</b>		
Acquisition of property, plant & equipment	(5,123)	(6,235)
Decrease/(Increase) in short-term investment	1,634	(363)
Interest income	1,589	1,280
Placement of pledged deposits with licensed banks	(507)	(122)
Proceeds from sale of property, plant & equipment	6	13
Net cash for investing activities	(2,401)	(5,427)
<b>Financing activities</b>		
Dividends paid to shareholders of the Company	(5,375)	(16,124)
Interest paid	(364)	(419)
Proceeds from issuance of shares to non-controlling interest	300	-
Net repayment of borrowings	(1,441)	(344)
Net (repayment)/drawdown of lease liabilities	(284)	5
Net cash for financing activities	(7,164)	(16,882)
Net decrease in cash & cash equivalents	(9,542)	(5,603)
Cash & cash equivalents at beginning of the period	68,352	67,271
Cash & cash equivalents at end of the period	58,810	61,668

**Cash & cash equivalents at end of year comprise :**

Cash, Bank Balances and Fixed Deposits	64,598	67,160
Fixed deposits pledged with licensed bank	(5,527)	(5,142)
Bank Overdrafts	59,071	62,018
Total Cash, Bank Balances and Deposits	(261)	(350)
	58,810	61,668

( The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Audited Financial Statements for the year ended 31 July 2024 )