

**Jaycorp Berhad**

(Company Number : 199801003663 (459789-X)

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

For The Year Ended 31 July 2025

(The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO-DATE	PRECEDING YEAR TO-DATE
	01/05/2025 - 31/07/2025 RM'000	01/05/2024 - 31/07/2024 RM'000	01/08/2024- 31/07/2025 RM'000	01/08/2023 - 31/07/2024 RM'000
Revenue	32,166	42,750	163,657	194,416
Operating (loss)/profit	(1,126)	955	4,259	19,448
Interest income	703	535	2,292	1,815
Finance Costs	(317)	(146)	(681)	(566)
	(740)	1,344	5,870	20,697
Share of loss of joint ventures	(1,771)	(680)	(1,997)	(1,370)
<b>(Loss)/Profit before tax</b>	<b>(2,511)</b>	<b>664</b>	<b>3,873</b>	<b>19,327</b>
Tax expense	(607)	(656)	(3,943)	(5,761)
<b>(Loss)/Profit after tax</b>	<b>(3,118)</b>	<b>8</b>	<b>(70)</b>	<b>13,566</b>
<b>Other comprehensive income/(expense)</b>	<b>250</b>	<b>490</b>	<b>(192)</b>	<b>490</b>
<b>Total comprehensive (expenses)/income</b>	<b>(2,868)</b>	<b>498</b>	<b>(262)</b>	<b>14,056</b>
 <b>(Loss)/Profit attributable to :</b>				
Equity holders of the parent	(2,563)	774	1,356	14,140
Non-controlling interests	(555)	(766)	(1,426)	(574)
	(3,118)	8	(70)	13,566
 <b>Total comprehensive (expenses)/income attributable to :</b>				
Equity holders of the parent	(2,313)	1,264	1,164	14,630
Non-controlling interests	(555)	(766)	(1,426)	(574)
	(2,868)	498	(262)	14,056
 <b>Earning per ordinary share (sen)</b>				
(a) Basic	(0.95)	0.29	0.50	5.26
(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 31 July 2025**  
**( The figures have not been audited )**

	(Audited)	
	31-Jul-25	31-Jul-24
	RM'000	RM'000
<b>Non Current Assets</b>		
Property, plant and equipment	57,921	53,025
Right-of-use assets	3,777	4,055
Investment properties	28,080	28,730
Investment in joint venture	7,923	10,111
Other investments	1	2
Deferred tax assets	891	864
Prepayment	5,981	5,981
<b>Total non Current Assets</b>	<b>104,574</b>	<b>102,768</b>
<b>Current Assets</b>		
Trade receivables	19,895	21,880
Contract Assets	5,779	11,405
Other receivables	10,907	3,063
Inventories	23,239	23,566
Short-term investment	17,103	14,588
Current tax assets	1,934	925
Deposits, cash and bank balances	54,301	73,729
<b>Total current Assets</b>	<b>133,158</b>	<b>149,156</b>
<b>TOTAL ASSETS</b>	<b>237,732</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	115,264	123,506
	182,392	190,634
Non-controlling interests	6,410	7,536
<b>TOTAL EQUITY</b>	<b>188,802</b>	<b>198,170</b>
<b>Non-current liabilities</b>		
Borrowings	4,913	6,167
Lease liabilities	1,117	1,399
Deferred tax liabilities	1,467	1,361
<b>Total non-current liabilities</b>	<b>7,497</b>	<b>8,927</b>
<b>Current liabilities</b>		
Trade payables	9,991	17,311
Other payables	21,863	18,397
Borrowings	8,627	7,294
Lease liabilities	434	364
Current tax liabilities	518	1,461
<b>Total current liabilities</b>	<b>41,433</b>	<b>44,827</b>
<b>TOTAL LIABILITIES</b>	<b>48,930</b>	<b>53,754</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>237,732</b>	<b>251,924</b>
<b>NET ASSETS PER SHARE (RM)</b>	<b>0.68</b>	<b>0.71</b>

Note : Net assets shall exclude non-controlling interest

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**For The Year Ended 31 July 2025**  
**(The figures have not been audited)**

Attributable to Equity Holders of the Parent						
	Share capital RM'000	Non - distributable Treasury shares RM'000	Distributable Translation reserves RM'000	Retained profits RM'000	Total RM'000	Non-controlling interest RM'000
<b>At 1 August 2023</b>	69,926	(2,799)	1	125,000	192,128	8,110
Profit after tax for the financial year	-	-	-	14,140	14,140	(574)
Other comprehensive income for the financial year	-	-	-	490	490	-
-Share of actuarial gain on defined benefit plan from joint venture	-	-	-	14,630	14,630	(574)
Total comprehensive income for the financial year	-	-	-	(16,124)	(16,124)	-
Dividends to shareholders	-	-	-	-	-	(16,124)
<b>At 31 July 2024</b>	69,926	(2,799)	1	123,506	190,634	7,536
<b>At 1 August 2024</b>	69,926	(2,799)	1	123,506	190,634	7,536
Profit/(Loss) after tax for the financial year	-	-	-	1,356	1,356	(1,426)
Other comprehensive expenses for the financial year	-	-	-	(192)	(192)	-
-Share of actuarial loss on defined benefit plan from joint venture	-	-	-	1,164	1,164	(1,426)
Total comprehensive income/(expense) for the financial year	-	-	-	-	-	(262)
Share of net asset from incorporation of a subsidiary	-	-	-	(9,406)	(9,406)	300
Dividends to shareholders	-	-	-	-	-	(9,406)
<b>At 31 July 2025</b>	69,926	(2,799)	1	115,264	182,392	6,410
						188,802

( 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 Year Ended 31 July 2025**

( The figures have not been audited )

<b>Cumulative Quarters</b>	
<b>12 months ended</b>	<b>12 months ended</b>
<b>31-Jul-25</b>	<b>31-Jul-24</b>
<b>RM'000</b>	<b>RM'000</b>

**CASH FLOWS FROM OPERATING ACTIVITIES**

Profit before tax	3,873	19,327
<b>Adjustments for :-</b>		
Bad debts (recovered)/written off	(26)	1,284
Depreciation on investment properties	661	662
Depreciation on property, plant and equipment	6,823	6,995
Depreciation on right-of-use assets	441	400
Fair value loss on other investment	1	1
Gain on disposal on property, plant and equipment	(5)	(6)
(Reversal of impairment loss)/Impairment loss on receivables	(368)	337
Interest expenses	681	566
Interest income	(2,292)	(1,815)
Property, plant and equipment written off	131	130
Impairment loss on property, plant and equipment	217	-
Write down of inventories	1,045	36
Share of loss of joint ventures	1,997	1,370
Operating profit before changes in working capital	<hr/>	<hr/>
	13,179	29,287

**Changes in working capital :-**

Net change in current assets	2	(442)
Net change in current liabilities	<hr/>	<hr/>
Cash from operations	(4,718)	3,611
Taxation	<hr/>	<hr/>
Net cash from operating activities	8,463	32,456
	<hr/>	<hr/>
	(5,511)	(5,645)
	<hr/>	<hr/>
	2,952	26,811

**Investing activities**

Acquisition of property, plant & equipment	(12,080)	(7,877)
Advance to joint venture	-	(405)
Increase in short-term investment	(2,515)	(488)
Interest income	2,292	1,815
Withdraw/(Placement) of pledged deposits with licensed banks	843	(486)
Proceeds from sale of property, plant & equipment	7	65
Net cash for investing activities	<hr/>	<hr/>
	(11,453)	(7,376)

**Financing activities**

Dividends paid to shareholders of the Company	(9,406)	(16,124)
Interest paid	(681)	(566)
Proceeds from issuance of shares to non-controlling interest	300	-
Net repayment of borrowings	(545)	(1,815)
Net repayment of lease liabilities	(223)	(335)
Net cash for financing activities	<hr/>	<hr/>
	(10,555)	(18,840)

Net (decrease)/increase in cash & cash equivalents	(19,056)	595
Cash & cash equivalents at beginning of the period	<hr/>	<hr/>
Cash & cash equivalents at end of the period	67,866	67,271

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

Cash, Bank Balances and Fixed Deposits	54,301	73,729
Fixed deposits pledged with licensed bank	(4,663)	(5,506)
Bank Overdrafts	49,638	68,223
Total Cash, Bank Balances and Deposits	(828)	(357)
	<hr/>	<hr/>
	48,810	67,866

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