

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)
(Loss)/Profit before tax	(2,511)	664	3,873	19,327
Tax expense	(607)	(656)	(3,943)	(5,761)
(Loss)/Profit after tax	(3,118)	8	(70)	13,566
Other comprehensive income/(expense)	250	490	(192)	490
Total comprehensive (expenses)/income	(2,868)	498	(262)	14,056
(Loss)/Profit attributable to :				
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
Total comprehensive (expenses)/income attributable to :				
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
Earning per ordinary share (sen)				
(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)

	31-Jul-25 RM'000	(Audited) 31-Jul-24 RM'000
Non Current Assets		
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
Total non Current Assets	104,574	102,768
Current Assets		
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
Total current Assets	133,158	149,156
TOTAL ASSETS	237,732	251,924
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
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
TOTAL EQUITY	188,802	198,170
Non-current liabilities		
Borrowings	4,913	6,167
Lease liabilities	1,117	1,399
Deferred tax liabilities	1,467	1,361
Total non-current liabilities	7,497	8,927
Current liabilities		
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
Total current liabilities	41,433	44,827
TOTAL LIABILITIES	48,930	53,754
TOTAL EQUITY AND LIABILITIES	237,732	251,924
NET ASSETS PER SHARE (RM)	0.68	0.71

Note : Net assets shall exclude non-controlling interest

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

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

-----Non - distributable ----- Distributable

Share capital RM'000	Treasury shares RM'000	Translation reserves RM'000	Retained profits RM'000	Total RM'000	Non-controlling interest RM'000	Total equity RM'000
69,926	(2,799)	1	125,000	192,128	8,110	200,238
-	-	-	14,140	14,140	(574)	13,566
-	-	-	490	490	-	490
-	-	-	14,630	14,630	(574)	14,056
-	-	-	(16,124)	(16,124)	-	(16,124)
69,926	(2,799)	1	123,506	190,634	7,536	198,170

At 1 August 2023

Profit after tax for the financial year
Other comprehensive income for the financial year
-Share of actuarial gain on defined benefit plan from joint venture
Total comprehensive income for the financial year
Dividends to shareholders

At 31 July 2024

At 1 August 2024

Profit/(Loss) after tax for the financial year
Other comprehensive expenses for the financial year
-Share of actuarial loss on defined benefit plan from joint venture
Total comprehensive income/(expense) for the financial year
Share of net asset from incorporation of a subsidiary
Dividends to shareholders

69,926	(2,799)	1	123,506	190,634	7,536	198,170
-	-	-	1,356	1,356	(1,426)	(70)
-	-	-	(192)	(192)	-	(192)
-	-	-	1,164	1,164	(1,426)	(262)
-	-	-	-	-	300	300
-	-	-	(9,406)	(9,406)	-	(9,406)
69,926	(2,799)	1	115,264	182,392	6,410	188,802

At 31 July 2025

(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)

	Cumulative Quarters	
	12 months ended 31-Jul-25 RM'000	12 months ended 31-Jul-24 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	3,873	19,327
Adjustments for :-		
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	13,179	29,287
Changes in working capital :-		
Net change in current assets	2	(442)
Net change in current liabilities	(4,718)	3,611
Cash from operations	8,463	32,456
Taxation	(5,511)	(5,645)
Net cash from operating activities	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	(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	(10,555)	(18,840)
Net (decrease)/increase in cash & cash equivalents	(19,056)	595
Cash & cash equivalents at beginning of the period	67,866	67,271
Cash & cash equivalents at end of the period	48,810	67,866
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)
	49,638	68,223
Bank Overdrafts	(828)	(357)
Total Cash, Bank Balances and Deposits	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)