

Jaycorp Berhad

(Company Number : 199801003663 (459789-X)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For The Period Ended 31 January 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
	01/11/2024 - 31/01/2025 RM'000	01/11/2023 - 31/01/2024 RM'000	01/08/2024 - 31/01/2025 RM'000	01/08/2023 - 31/01/2024 RM'000
Revenue	46,376	57,865	94,643	103,022
Operating profit	4,030	7,316	7,268	13,500
Interest income	617	482	1,111	821
Finance Costs	(125)	(140)	(252)	(276)
	4,522	7,658	8,127	14,045
Share of profit/(loss) of joint ventures	514	(333)	505	(222)
Profit before tax	5,036	7,325	8,632	13,823
Tax expense	(1,737)	(2,249)	(2,968)	(3,761)
Profit after tax	3,299	5,076	5,664	10,062
Other comprehensive expense	-	-	-	-
Total comprehensive income	3,299	5,076	5,664	10,062
Profit/(Loss) attributable to :				
Equity holders of the parent	3,560	5,277	6,140	9,896
Non-controlling interests	(261)	(201)	(476)	166
	3,299	5,076	5,664	10,062
Total comprehensive income/(expenses) attributable to :				
Equity holders of the parent	3,560	5,277	6,140	9,896
Non-controlling interests	(261)	(201)	(476)	166
	3,299	5,076	5,664	10,062
Earning per ordinary share (sen)				
(a) Basic	1.32	1.96	2.28	3.68
(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 January 2025
(The figures have not been audited)

	(Audited)	
	31-Jan-25	31-Jul-24
	RM'000	RM'000
Non Current Assets		
Property, plant and equipment	52,687	53,025
Right-of-use assets	3,817	4,055
Investment properties	28,411	28,730
Investment in joint venture	10,616	10,111
Other investments	2	2
Deferred tax assets	1,007	864
Prepayment	5,981	5,981
Total non Current Assets	102,521	102,768
Current Assets		
Trade receivables	20,128	21,880
Contract Assets	9,010	11,405
Other receivables	6,139	3,063
Inventories	23,539	23,566
Short-term investment	14,343	14,588
Current tax assets	1,291	925
Deposits, cash and bank balances	67,758	73,729
Total current Assets	142,208	149,156
TOTAL ASSETS	244,729	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	124,271	123,506
	191,399	190,634
Non-controlling interests	7,360	7,536
TOTAL EQUITY	198,759	198,170
Non-current liabilities		
Borrowings	5,405	6,167
Lease liabilities	1,207	1,399
Deferred tax liabilities	1,361	1,361
Total non-current liabilities	7,973	8,927
Current liabilities		
Trade payables	11,821	17,311
Other payables	17,135	18,397
Borrowings	6,753	7,294
Lease liabilities	375	364
Current tax liabilities	1,913	1,461
Total current liabilities	37,997	44,827
TOTAL LIABILITIES	45,970	53,754
TOTAL EQUITY AND LIABILITIES	244,729	251,924
NET ASSETS PER SHARE (RM)	0.71	0.71

Note : Net assets shall exclude non-controlling interest

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For The Period Ended 31 January 2025
(The figures have not been audited)

	Attributable to Equity Holders of the Parent						Total equity RM'000
	Share capital RM'000	Treasury shares RM'000	Translation reserves RM'000	Retained profits RM'000	Total RM'000	Non-controlling interest RM'000	
At 1 August 2023	69,926	(2,799)	1	125,000	192,128	8,110	200,238
Total comprehensive income for the financial period	-	-	-	9,896	9,896	166	10,062
Dividends to shareholders	-	-	-	(10,749)	(10,749)	-	(10,749)
At 31 January 2024	69,926	(2,799)	1	124,147	191,275	8,276	199,551
At 1 August 2024	69,926	(2,799)	1	123,506	190,634	7,536	198,170
Total comprehensive income/(expense) for the financial period	-	-	-	6,140	6,140	(476)	5,664
Share of net asset from incorporation of a subsidiary				-	-	300	300
Dividends to shareholders				(5,375)	(5,375)	-	(5,375)
At 31 January 2025	69,926	(2,799)	1	124,271	191,399	7,360	198,759

(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)

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW

For The Period Ended 31 January 2025

(The figures have not been audited)

Cumulative Quarters	
6 months ended	6 months ended
31-Jan-25	31-Jan-24
RM'000	RM'000

CASH FLOWS FROM OPERATING ACTIVITIES

Profit before tax	8,632	13,823
Adjustments for :-		
Depreciation on investment properties	331	331
Depreciation on property, plant and equipment	3,396	3,398
Depreciation on right-of-use assets	240	218
Gain on disposal on property, plant and equipment	(1)	-
Impairment loss on receivables	149	384
Interest expenses	252	276
Interest income	(1,111)	(821)
Property, plant and equipment written off	1	-
Write down/(Reversal of write down) of inventories	155	(287)
Share of (profit)/loss of joint ventures	(505)	222
Operating profit before changes in working capital	<u>11,539</u>	<u>17,544</u>
Changes in working capital :-		
Net change in current assets	298	(15,909)
Net change in current liabilities	(6,444)	9,314
Cash from operations	<u>5,393</u>	<u>10,949</u>
Taxation	(2,839)	(2,109)
Net cash from operating activities	<u>2,554</u>	<u>8,840</u>
Investing activities		
Acquisition of property, plant & equipment	(3,072)	(2,891)
Decrease/(Increase) in short-term investment	245	(292)
Interest income	1,111	821
Placement of pledged deposits with licensed banks	(499)	(115)
Proceeds from sale of property, plant & equipment	4	-
Net cash for investing activities	<u>(2,211)</u>	<u>(2,477)</u>
Financing activities		
Dividends paid to shareholders of the Company	(5,375)	(10,749)
Interest paid	(252)	(276)
Proceeds from issuance of shares to non-controlling interest	300	-
Net repayment of borrowings	(1,032)	(1,534)
Net drawdown/(repayment) of lease liabilities	(193)	(145)
Net cash for financing activities	<u>(6,552)</u>	<u>(12,704)</u>
Net decrease in cash & cash equivalents	(6,209)	(6,341)
Cash & cash equivalents at beginning of the year	68,352	67,271
Cash & cash equivalents at end of the year	<u>62,143</u>	<u>60,930</u>

Cash & cash equivalents at end of year comprise :

Cash, Bank Balances and Fixed Deposits	67,758	66,368
Fixed deposits pledged with licensed bank	(5,519)	(5,135)
Bank Overdrafts	62,239	61,233
Total Cash, Bank Balances and Deposits	(96)	(303)
	<u>62,143</u>	<u>60,930</u>

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