



# **JENTAYU SUSTAINABLES BERHAD GROUP**

Registration No. 197501000834 (22146-T)  
(Incorporated in Malaysia)

## **QUARTERLY REPORT**

FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2023

# JENTAYU SUSTAINABLES BERHAD

Registration No. (197501000834 (22146-T))

(Incorporated in Malaysia)

QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2023

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	CURRENT QUARTER		CUMULATIVE QUARTER	
	30/09/2023	30/09/2022	30/09/2023	30/09/2022
	RM'000	RM'000	RM'000	RM'000
Revenue	7,570	6,100	7,570	6,100
Cost of sales	(6,114)	(4,175)	(6,114)	(4,175)
Gross profit	1,456	1,925	1,456	1,925
Other income	165	93	165	93
Finance income	19	99	19	99
Administration expense	(8,089)	(6,439)	(8,089)	(6,439)
Distribution expense	(212)	(229)	(212)	(229)
Other expenses	(439)	(395)	(439)	(395)
Impairment gain/(loss) on financial assets	177	578	177	578
Gain on disposal of investment property	-	16,223	-	16,223
Finance costs	(224)	(466)	(224)	(466)
Profit/(loss) before taxation	(7,147)	11,389	(7,147)	11,389
Taxation	-	-	-	-
<b>Profit/(loss) after tax for the period</b>	<b>(7,147)</b>	<b>11,389</b>	<b>(7,147)</b>	<b>11,389</b>
<b>Total comprehensive income/(loss) for the period attributable to:</b>				
Shareholders of the Company	(7,147)	11,121	(7,147)	11,121
Non-controlling interests	-	268	-	268
	<b>(7,147)</b>	<b>11,389</b>	<b>(7,147)</b>	<b>11,389</b>
Basic profit/(loss) for the period per ordinary share (sen)	(1.73)	3.37	(1.73)	3.37

The Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited Annual Financial Statements for the financial year ended 30 June 2023.

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QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2023

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT END OF QUARTER ENDED 30/09/2023 <i>Unaudited</i> RM'000	AS AT PRECEDING FINANCIAL YEAR ENDED 30/06/2023 <i>Audited</i> RM'000
<b>ASSETS</b>		
Property, plant and equipment	84,967	80,000
Right-of-use assets	9,821	10,031
Investment properties	49,500	49,500
Other investments	394	394
Trade receivable - long term	2,875	2,875
Goodwill	11,100	11,100
<b>Total non-current assets</b>	<b>158,656</b>	<b>153,900</b>
Inventories	4,354	4,454
Contract assets	6,069	6,069
Trade receivables	4,201	3,173
Other Receivables	24,250	23,633
Tax recoverable	500	496
Cash and cash equivalents	5,517	5,267
<b>Total current assets</b>	<b>44,892</b>	<b>43,092</b>
Assets classified as held for sale	180	180
<b>TOTAL ASSETS</b>	<b>203,728</b>	<b>197,172</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	201,361	179,524
Accumulated losses	(62,643)	(55,498)
Fair value reserve	23	23
Equity attributable to shareholders of the Company	138,741	124,049
Non-controlling interests	(747)	(747)
<b>Total equity</b>	<b>137,994</b>	<b>123,302</b>
Deferred tax liabilities	2,355	2,355
Provision for restoration cost	25	24
Borrowings	19,252	19,475
Lease liabilities	10,776	10,752
<b>Total non-current liabilities</b>	<b>32,407</b>	<b>32,606</b>
Trade payables	5,604	5,239
Other payables	15,015	21,296
Contract liabilities	6,712	6,118
Borrowings	5,255	7,708
Lease liabilities	492	652
Tax payable	248	251
<b>Total current liabilities</b>	<b>33,327</b>	<b>41,264</b>
<b>TOTAL LIABILITIES</b>	<b>65,734</b>	<b>73,870</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>203,728</b>	<b>197,172</b>
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.33	0.31

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited Annual Financial Statements for the financial year ended 30 June 2023.

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## QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2023

### UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to shareholders of the Company			Total	Non-Controlling Interests	Total Equity
	Non-Distributable		Distributable			
	Share Capital	Other Reserves	Retained Profits			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
<b>Cumulative quarter ended 30 September 2023</b>						
As at 1 July 2023	179,524	23	(55,498)	124,049	(747)	123,302
Issuance of Ordinary Shares pursuant to Conversion of Warrants	25	-	-	25	-	25
Issuance of Ordinary Shares pursuant to Private Placement	21,246	-	-	21,246	-	21,246
Revaluation of shares	566	-	-	566	-	566
<b>Total transactions with shareholders</b>	<b>21,837</b>	<b>-</b>	<b>-</b>	<b>21,837</b>	<b>-</b>	<b>21,837</b>
Loss after taxation for the financial period	-	-	(7,147)	(7,147)	-	(7,147)
<b>Total comprehensive loss for the financial period</b>	<b>-</b>	<b>-</b>	<b>(7,147)</b>	<b>(7,147)</b>	<b>-</b>	<b>(7,147)</b>
<b>At 30 September 2023</b>	<b>201,361</b>	<b>23</b>	<b>(62,645)</b>	<b>138,739</b>	<b>(747)</b>	<b>137,992</b>
<b>Period ended</b>						
<b>Financial year ended 30 June 2023 (Audited)</b>						
At 1 July 2022	135,969	51	(50,525)	85,495	(567)	84,928
Issuance of ordinary shares pursuant to private placement	43,555	-	-	43,555	-	43,555
<b>Total transactions with shareholders</b>	<b>43,555</b>	<b>-</b>	<b>-</b>	<b>43,555</b>	<b>-</b>	<b>43,555</b>
Loss for the financial year	-	-	(4,973)	(4,973)	(180)	(5,153)
Other comprehensive loss for the financial year	-	(28)	-	(28)	-	(28)
<b>Total comprehensive loss for the financial year</b>	<b>-</b>	<b>(28)</b>	<b>(4,973)</b>	<b>(5,001)</b>	<b>(180)</b>	<b>(5,181)</b>
<b>At 30 June 2023</b>	<b>179,524</b>	<b>23</b>	<b>(55,498)</b>	<b>124,049</b>	<b>(747)</b>	<b>123,302</b>

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

# JENTAYU SUSTAINABLES BERHAD

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QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2023

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	1/7/2023 to 30/09/2023 RM'000	1/7/2022 to 30/09/2022 RM'000
<b>Cash flows from operating activities</b>		
(Loss)/Profit before tax	(7,147)	11,390
Adjustments for:-		
Non-cash items	263	(1,156)
Non-operating items	809	(15,858)
Operating (loss)/profit before working capital changes	(6,075)	(5,625)
Net change in current assets	(1,546)	(449)
Net change in current liabilities	(570)	4,775
Cash flows (used in) from operations	(8,191)	(1,299)
Interest paid	(858)	(365)
Tax paid	-	(165)
<b>Net cash used in operating activities</b>	<b>(9,050)</b>	<b>(1,828)</b>
<b>Cash flows from investing activities</b>		
Property, plant & equipment	(5,102)	(1,165)
Equity investment	44	-
<b>Net cash used in investing activities</b>	<b>(5,058)</b>	<b>(1,165)</b>
<b>Cash flows for financing activities</b>		
Issuance of shares	21,246	13,592
Interest paid	(877)	(464)
Repayment of lease liabilities	(194)	(12)
Term financing/loan	(2,908)	(7,400)
<b>Net cash generated from financing activities</b>	<b>17,267</b>	<b>5,716</b>
Net increase in cash and cash equivalents	3,159	2,723
Cash and cash equivalents at beginning of financial period/year	(2,354)	(3,970)
<b>Cash and cash equivalents at end of financial period/year</b>	<b>805</b>	<b>(1,247)</b>

### Cash and cash equivalent at the end of the financial period/year comprise of:

	30/09/2023 RM'000	30/09/2022 RM'000
Cash and bank balances	5,517	5,658
Bank overdrafts	(4,712)	(6,905)
	<b>805</b>	<b>(1,247)</b>

The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited Annual Financial Statements for the financial year ended 30 June 2023.

### PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134

#### A1. BASIS OF PREPARATION

The quarterly report has been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134 Interim Financial Reporting and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The quarterly report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2023 and the explanatory notes attached to the quarterly report.

#### A2. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted are consistent with those of the audited financial statements of the Group for the year ended 30 June 2023.

##### **Adoption of new standards/amendments/improvements to MFRSs**

At the beginning of the current financial year, the Group adopted new standards/amendments/ improvements to MFRSs which are mandatory for the current financial period.

Initial application of the new standards/amendments/improvements to MFRSs did not have material impact to the financial performance or position of the Group.

##### **Standards issued but not yet effective**

The Group intend to adopt new and amended standards and interpretations which are not yet effective, up to the date of issuance of the Group's financial statements as and when they become effective, if applicable

#### A3. AUDIT REPORT OF PRECEDING ANNUAL FINANCIAL STATEMENTS

The audit report of the most recent annual financial statements was not subject to any qualification.

#### A4. SEASONAL OR CYCLICAL FACTORS

There was no major seasonality or cyclicity in the Group's operations.

#### A5. MATERIAL CHANGES IN ESTIMATES

There were no changes in estimates of amounts reported in prior financial year that have a material effect in the current interim period.

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QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2023

## PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134 (continued)

### A6. DEBT AND EQUITY SECURITIES

There was no other share buy backs, share cancellations, shares held as treasury shares and resale of treasury shares for the quarter under review apart from:

- a. 38,000 warrants that were exercised at the price of RM 0.66 each pursuant to the Bonus Issues of Shares and Warrants based on the Company's announcement dated 18 June 2023 on 27 July 2023.
- b. 25,910,000 JSB shares that were issued at an issue price of RM0.82 per share from the fourth and final tranche of the private placement on 28 July 2023, the listing of at issue price.

### A7. DIVIDENDS PAID

No dividend has been proposed for the period ended 30 September 2023.

### A8. SEGMENTAL REPORTING

Segment information for the first quarter ended 30 September 2023 is as follows:

Quarter ending 30 September 2023	Renewable		Property		Others	Total
	Trading	Energy	Development	Healthcare		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue	5,530	673	135	1,232	-	7,570
Gross Profit	410	4	135	909	-	1,458
Other income	301	-	15	3	41	360
Operating expenses	(6,074)	(827)	(197)	(1,612)	(30)	(8,740)
<b>Earnings/(loss) before interest and tax</b>	<b>(5,363)</b>	<b>(823)</b>	<b>(47)</b>	<b>(700)</b>	<b>11</b>	<b>(6,922)</b>
Financial income / (expense)	22	-	(110)	(137)	-	(225)
<b>Profit/(loss) before tax</b>	<b>(5,341)</b>	<b>(823)</b>	<b>(157)</b>	<b>(837)</b>	<b>11</b>	<b>(7,147)</b>
Tax expense	-	-	-	-	-	-
<b>Profit after tax</b>	<b>(5,341)</b>	<b>(823)</b>	<b>(157)</b>	<b>(837)</b>	<b>11</b>	<b>(7,147)</b>

Segment information for the first quarter ended 30 September 2022 is as follows:

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QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2023

## PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134 (continued)

Quarter ending 30 September 2022	Renewable	Property	Healthcare	Others	Total	
	Trading	Energy				Development
	RM'000	RM'000	RM'000	RM'000	RM'000	
Revenue	3,393	(35)	162	2,580	-	6,100
Gross Profit	477	2	162	1,284	-	1,925
Other income	18,062	-	2	87	-	18,151
Operating expenses	(5,770)	(394)	(249)	(1,363)	(444)	(8,220)
<b>Earnings/(loss) before interest and tax</b>	<b>12,769</b>	<b>(392)</b>	<b>(85)</b>	<b>8</b>	<b>(444)</b>	<b>11,856</b>
Financial expense	(332)	-	-	(134)	-	(466)
<b>Profit/(loss) before tax</b>	<b>12,437</b>	<b>(392)</b>	<b>(85)</b>	<b>(126)</b>	<b>(444)</b>	<b>11,390</b>
Tax expense	-	-	-	-	-	-
<b>Profit after tax</b>	<b>12,437</b>	<b>(392)</b>	<b>(85)</b>	<b>(126)</b>	<b>(444)</b>	<b>11,390</b>

Other income of RM18.06 million in the Trading Division is mainly derived from the disposal of investment property.

### A9. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment, other than freehold land are stated at cost less accumulated depreciation and any impairment losses. Freehold land is stated at cost less any impairment losses and is not depreciated.

### A10. MATERIAL SIGNIFICANT EVENTS AND SUBSEQUENT EVENTS

There was no material event subsequent to the end of the quarter under review that has not been reflected in these condensed financial statements.

### A11. CHANGES IN COMPOSITION OF THE GROUP

There were no material changes in the composition of the Group as at the date of the report.

### A12. CAPITAL COMMITMENTS

There was no material capital commitment for the current quarter under review except for Proposed Acquisition of the Solar Asset, the Proposed Acquisition of Hydro Asset and the construction of a 0.41MW solar project.

### A13. CONTINGENT LIABILITIES

There was no material contingent liability for the current quarter under review.



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## PART B – EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

### B1. REVIEW OF GROUP'S PERFORMANCE

<i>in RM'000</i>	CURRENT QUARTER ENDED	
	30/09/2023	30/09/2022
Revenue	7,570	6,100
Profit/(loss) after tax	(7,147)	11,389

#### Performance of the Current Quarter (Q1FY24) against the Preceding Year Corresponding Quarter (Q1FY23)

The Group recorded a total revenue of RM7.57 million for the current quarter under review, an increase of RM1.47 million, compared to the corresponding quarter of the preceding year (Q1FY23) of RM6.10 million. The main contributing factors were revenue variation order from the Coara Marang Project of RM0.67 million and improvement in trading revenue of RM2.14 million.

The Group registered a loss after tax of RM7.15 million compared to a profit after tax of RM11.39 million in the same quarter last year due to a gain on disposal of investment property of RM16.22 million in Q1FY23.

#### Performance of the Current Quarter (Q1FY24) against the Preceding Quarter (Q4FY23)

<i>in RM'000</i>	AS AT END OF	AS AT PRECEDING
	QUARTER ENDED	FINANCIAL YEAR ENDED
	30/09/2023	30/06/2023
Total assets	203,728	197,172
Shareholders' equity	138,741	124,049

The Group's shareholders' equity increased by RM14.69 million, resulting from the completion of the fourth tranche of the private placement amounting to RM21.25 million which took place on 28 July 2023, respectively. Total assets have increased by RM6.56 million mainly due to the project development cost for Project Oriole.

#### Revenue of the Current Quarter (Q1FY24) against the Preceding Quarter (Q4FY23)

The Group's current quarter revenue of RM7.57 million was lower by RM 6.99 million as compared to the preceding quarter of RM14.56 million was mainly due to the revenue recognised from Coara Marang Project, which achieved its Commercial Operation Date in Q4FY23.

**PART B – EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF  
BURSA MALAYSIA SECURITIES BERHAD (continued)****B2. PROSPECTS**

The Group, which originally was a building materials trading house, has continued to face numerous challenges in recent periods although it had undertaken a comprehensive reassessment of its business model and strategic direction towards the end of the FY 2020.

Following a strategy review exercise in FY2020, the Board of Directors has established an ambitious new goal for the Group, shifting the focus to a company primarily centred on renewable energy and healthcare. This shift places sustainability at the forefront of the Group's strategy, essentially transforming it from an established but deteriorating trading house company into a high-growth startup.

In the Healthcare Division, the company's steadfast commitment in improving operational procedures in FY23 has resulted in the reinstatement of Ohana Hospital's license. As the organization progresses, it is focused on ensuring services that are both exemplary and centred around patient welfare.

The Group's strategy for its Trading Division delineates its forward-thinking approach. The Trading Division is poised to be involved in the development of the Group's own future RE assets, supplying the materials needed to develop the RE plants. This initiative is congruent with the company's profound belief in the potential of renewable energy and its dedication to add value wherever possible to existing businesses. In addition, the Board has also agreed to cease the operations of Ipmuda Edar, supplier of oil lubricants, towards the end of the year 2023 in order to focus on the other segment in the Trading Division.

As testament to the company's commitment to renewable energy, the Group is looking to complete the acquisition of 46MW of brownfield assets in FY24, ensuring consistent revenue generation and furthering the commitment to environmental sustainability. The Group is also looking to begin development of a 170MW hydropower plant in Sabah in FY24, contingent upon the final approvals from the authorities.

To be a holistic player in the renewable energy space, the Group is exploring opportunities to expand into the Operations & Maintenance space for RE plants, supporting future growth.

In conclusion, the Board is confident that future outlook for Jentayu Sustainables Berhad is a testament to its relentless focus on its core businesses. Poised for substantial growth, the organization is determined to generate value for its stakeholders, marking a new era in its journey.

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## PART B – EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (continued)

### B3. VARIANCES FROM PROFIT FORECAST AND PROFIT GUARANTEE

The Company did not make a profit forecast and therefore comments on variances with forecast profit are not applicable.

### B4. PROFIT/(LOSS) BEFORE TAX

The profit/(loss) before tax is stated after charging/(crediting):

	CURRENT QUARTER		CUMULATIVE QUARTER	
	30/9/2023	30/9/2022	30/9/2023	30/9/2022
	RM'000	RM'000	RM'000	RM'000
Interest income	(19)	(99)	(19)	(99)
Other income	(165)	(93)	(165)	(93)
Interest expense	793	466	793	466
Depreciation and amortisation	438	395	438	395
(Gain)/loss on disposal of investment property	-	(16,223)	-	(16,223)
Net (gain)/loss on impairment of financial assets	(177)	(579)	(177)	(579)

### B5. TAXATION

Tax comprises the following:

	CURRENT QUARTER		CUMULATIVE QUARTER	
	30/9/2023	30/9/2022	30/9/2023	30/9/2022
	RM'000	RM'000	RM'000	RM'000
Malaysian income tax:				
Current year tax	-	-	-	-
<b>Total income tax expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Corporate tax was provided for non-business source for the quarter under review.

### B6. PURCHASE OR DISPOSAL OF QUOTED SECURITIES

There was no purchase or disposal of quoted securities for the current quarter under review.

**PART B – EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF  
BURSA MALAYSIA SECURITIES BERHAD (continued)****B7. STATUS OF CORPORATE PROPOSALS****Ongoing Corporate Proposals**

Save for the following, there were no other corporate proposals announced as at the date of this announcement.

- a. On 22 September 2021, the Company has entered into the following share sales agreement in relation to the Proposed Acquisition of Solar Asset and Proposed Acquisition of Hydro Asset:
  - i. one (1) SSA with Jentayu Capital Sdn. Bhd. and Seri Panglima Sdn. Bhd. for the acquisition of 3,000,000 ordinary shares representing the entire equity interest in Jentayu Solar Sdn. Bhd. for a total purchase consideration of RM11,107,050 to be satisfied via issuance of new Jentayu Sustainables Shares in relation to the Proposed Acquisition of Solar Asset;
  - ii. one (1) SSA with Kasa Tuah Resources Sdn. Bhd. and Borneo Sustainable Energy Sdn. Bhd. for the acquisition of 200 ordinary shares representing the entire equity interest in Senja Optima, by acquiring 50% equity interest from Kasa Tuah Resources Sdn. Bhd. and Borneo Sustainable Energy Sdn. Bhd. respectively, for a total purchase consideration of RM44,600,200 to be satisfied via cash consideration of RM5,464,000 and issuance of new Jentayu Sustainables Shares amounting to RM39,136,200 in relation to the Proposed Acquisition of Hydro Asset;
  - iii. one (1) SSA with Jentayu Capital Sdn. Bhd. for the acquisition of 60,000,000 redeemable preference shares representing 100% issued and paid-up preference shares in Telekosang Hydro One Sdn. Bhd. and 40,000,000 redeemable preference shares representing 100% issued and paid-up preference shares in Telekosang Hydro Two Sdn. Bhd. for a total purchase consideration of RM93,600,000 to be satisfied via cash consideration of RM7,488,000 and issuance of new Jentayu Sustainables Shares amounting to RM86,112,000 in relation to the Proposed Acquisition of Hydro Asset; and
  - iv. one (1) SSA with Jentayu Capital Sdn. Bhd. for 100% of the Junior Bonds in Telekosang Hydro One Sdn. Bhd. for a total purchase consideration of RM38,100,000 to be satisfied via cash consideration of RM3,048,000 and issuance of new Jentayu Sustainables Shares amounting to RM35,052,000 in relation to the Proposed Acquisition of Hydro Asset.

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## PART B – EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (continued)

### B7. STATUS OF CORPORATE PROPOSALS (continued)

#### Ongoing Corporate Proposals (continued)

- b. On 3 and 4 April 2023, it was announced that the Company and the respective vendors for the Proposed Acquisitions of both Hydro Assets and Solar Assets have mutually agreed to extend the CP Fulfilment Date of the SSAs to 31 March 2024. It was also mutually agreed by all parties that the Solar Assets and Hydro Assets being transferable or transferred (as the case may be) to and in the name of Jentayu Sustainables or its elected nominee, which shall be a wholly-owned subsidiary of Jentayu Sustainables, if it so chooses. This is to facilitate the organising of these Solar and Hydro Assets under the Group's renewable energy business segment.

On 26 July 2023, it was announced that the Company and Hydro SSA 1 Vendors have entered into a second supplementary agreement. This supplementary agreement clarifies the intention of the Company to acquire 100% of the Preference Shares and Junior Bonds of the Hydro Assets as part of the ultimate acquisition of the Hydro Assets.

On 1 November 2023, it was announced that the application in relation to the Proposed Acquisition of Hydro Assets and Solar Assets has been submitted to the Securities Commission Malaysia and on 3 November the same has been submitted to the Equity Compliance Unit of Securities Commission Malaysia.

### B8. GROUP BORROWINGS AND DEBT SECURITIES

The Group's borrowings and debt securities which are denominated in Ringgit Malaysia as at 30 September 2023 are as below:

	<b>As at 30/09/2023 Unaudited RM'000</b>	<b>As at 30/06/2023 Audited RM'000</b>
Secured	5,255	7,708
<b>Total short term borrowings</b>	<b>5,255</b>	<b>7,708</b>
Secured	19,252	19,475
<b>Total long term borrowings</b>	<b>19,252</b>	<b>19,475</b>
<b>Total borrowings</b>	<b>24,507</b>	<b>27,183</b>

# JENTAYU SUSTAINABLES BERHAD

Registration No. (197501000834 (22146-T))  
(Incorporated in Malaysia)

QUARTERLY REPORT FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2023

## PART B – EXPLANATORY NOTES PURSUANT TO MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (continued)

### B9. OFF BALANCE SHEET FINANCIAL INSTRUMENTS

There was no off-balance sheet financial instrument as at the date of this report.

### B10. EARNINGS PER SHARE

The basic earnings per share for the financial year have been calculated by dividing the Group's profit/(losses) by the weighted average number of ordinary shares issued.

	CURRENT QUARTER		CUMULATIVE QUARTER	
	30/9/2023	30/9/2022	30/9/2023	30/9/2022
Profit/(Loss) attributable to shareholders of the Company (RM'000)	(7,147)	11,121	(7,147)	11,121
Weighted average number of shares outstanding ('000)	412,323	330,414	412,323	330,414
Basic profit/(loss) per share (sen)	(1.73)	3.37	(1.73)	3.37