

Jaycorp Berhad  
(Company Number : 199801003663 (459789-X))  
**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
For The Period Ended 31 October 2022

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO-DATE	PRECEDING YEAR TO-DATE
	01/08/2022 - 31/10/2022 RM'000	01/08/2021 - 31/10/2021 RM'000 (Restated)	01/08/2022- 31/10/2022 RM'000	01/08/2021 - 31/10/2021 RM'000 (Restated)
<b>Revenue</b>				
Continuing operations	48,345	49,850	48,345	49,850
Discontinued operations	10,432	13,181	10,432	13,181
	<u>58,777</u>	<u>63,031</u>	<u>58,777</u>	<u>63,031</u>
<b>Continuing operations</b>				
Operating profit	11,311	3,907	11,311	3,907
Interest income	166	141	166	141
Finance Costs	(118)	(194)	(118)	(194)
	<u>11,359</u>	<u>3,854</u>	<u>11,359</u>	<u>3,854</u>
Share of profit of joint venture	725	262	725	262
<b>Profit before tax</b>	<u>12,084</u>	<u>4,116</u>	<u>12,084</u>	<u>4,116</u>
Tax expense	(1,621)	(1,128)	(1,621)	(1,128)
<b>Profit aft</b> Profit after tax for the financial period	<u>10,463</u>	<u>2,988</u>	<u>10,463</u>	<u>2,988</u>
<b>Discontinued operations</b>				
Profit/(Loss) after tax from discontinued operations	379	(250)	379	(250)
<b>Profit after tax</b>	<u>10,842</u>	<u>2,738</u>	<u>10,842</u>	<u>2,738</u>
<b>Other comprehensive expense</b>	-	(5)	-	(5)
<b>Total comprehensive income</b>	<u>10,842</u>	<u>2,733</u>	<u>10,842</u>	<u>2,733</u>
<b>Profit/(Loss) attributable to :</b>				
Equity holders of the parent				
- Continuing operations	10,088	3,143	10,088	3,143
- Discontinued operations	228	(150)	228	(150)
	<u>10,316</u>	<u>2,993</u>	<u>10,316</u>	<u>2,993</u>
Non-controlling interests				
- Continuing operations	375	(155)	375	(155)
- Discontinued operations	151	(100)	151	(100)
	<u>526</u>	<u>(255)</u>	<u>526</u>	<u>(255)</u>
	<u>10,842</u>	<u>2,738</u>	<u>10,842</u>	<u>2,738</u>
<b>Total comprehensive income/(expense) attributable to :</b>				
Equity holders of the parent				
- Continuing operations	10,088	3,140	10,088	3,140
- Discontinued operations	228	(150)	228	(150)
	<u>10,316</u>	<u>2,990</u>	<u>10,316</u>	<u>2,990</u>
Non-controlling interests				
- Continuing operations	375	(157)	375	(157)
- Discontinued operations	151	(100)	151	(100)
	<u>526</u>	<u>(257)</u>	<u>526</u>	<u>(257)</u>
	<u>10,842</u>	<u>2,733</u>	<u>10,842</u>	<u>2,733</u>
<b>/Earning per ordinary share (sen)</b>				
(a) Basic				
- Continuing operations	3.75	1.17 *	3.75	1.17 *
- Discontinued operations	0.09	(0.06) *	0.09	(0.06) *
(b) Fully diluted	N/A	N/A	N/A	N/A

\* Adjusted for bonus issue

( 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 2022 )

**Jaycorp Berhad**  
**(Company Number : 199801003663 (459789-X))**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**At 31 October 2022**  
**( The figures have not been audited )**

	<b>31-Oct-22</b>	<b>(Audited)</b>
	<b>RM'000</b>	<b>31-Jul-22</b>
		<b>RM'000</b>
<b>Non Current Assets</b>		
Property, plant and equipment	55,041	60,028
Right-of-use assets	3,495	3,570
Investment properties	29,888	30,053
Intangible assets	-	-
Investment in joint venture	13,493	6,945
Other investments	2	2
Deferred tax assets	407	409
<b>Total non Current Assets</b>	<b>102,326</b>	<b>101,007</b>
<b>Current Assets</b>		
Trade receivables	33,698	28,146
Other receivables	11,415	17,455
Inventories	23,593	31,140
Short-term investment	9,766	9,706
Current tax assets	1,732	2,408
Deposits, cash and bank balances	62,390	45,977
<b>Total current Assets</b>	<b>142,594</b>	<b>134,832</b>
Assets of disposal group classified as held for sales	44,767	43,549
<b>TOTAL ASSETS</b>	<b>289,687</b>	<b>279,388</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	(655)
Retained profit	129,657	120,000
	196,785	186,472
Non-controlling interests	20,069	20,033
<b>TOTAL EQUITY</b>	<b>216,854</b>	<b>206,505</b>
<b>Non-current liabilities</b>		
Other payables	-	3,152
Borrowings	7,861	8,666
Lease liabilities	810	882
Deferred tax liabilities	1,849	1,849
<b>Total non-current liabilities</b>	<b>10,520</b>	<b>14,549</b>
<b>Current liabilities</b>		
Trade payables	13,837	12,880
Other payables	30,910	23,657
Borrowings	5,455	11,321
Lease liabilities	286	297
Current tax liabilities	2,378	1,572
<b>Total current liabilities</b>	<b>52,866</b>	<b>49,727</b>
Liabilities of disposal group classified as held for sales	9,447	8,607
<b>TOTAL LIABILITIES</b>	<b>72,833</b>	<b>72,883</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>289,687</b>	<b>279,388</b>
<b>NET ASSETS PER SHARE (RM)</b>	<b>0.73</b>	<b>0.69</b>

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 2022 )

**Jaycorp Berhad**  
**(Company Number : 199801003663 (459789-X))**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**For The Period Ended 31 October 2022**  
**( 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	-----Non - distributable ----- Distributable Retained profits RM'000			
<b>At 1 August 2021</b>	69,926	(2,799)	(704)	111,139	177,562	20,029	197,591
Profit/(Loss) after tax for the financial period	-	-	-	2,993	2,993	(255)	2,738
Other comprehensive income for the financial period - Foreign currency translation	-	-	(3)	-	(3)	(2)	(5)
Total comprehensive income for the financial period	-	-	(3)	2,993	2,990	(257)	2,733
<b>At 31 October 2021</b>	<b>69,926</b>	<b>(2,799)</b>	<b>(707)</b>	<b>114,132</b>	<b>180,552</b>	<b>19,772</b>	<b>200,324</b>
<b>At 1 August 2022</b>	69,926	(2,799)	(655)	120,000	186,472	20,033	206,505
Profit after tax for the financial period	-	-	-	10,316	10,316	526	10,842
Other comprehensive income for the financial period - Foreign currency translation	-	-	-	-	-	-	-
Total comprehensive income for the financial period	-	-	-	10,316	10,316	526	10,842
Deemed disposal of subsidiary	-	-	656	(659)	(3)	(490)	(493)
<b>At 31 October 2022</b>	<b>69,926</b>	<b>(2,799)</b>	<b>1</b>	<b>129,657</b>	<b>196,785</b>	<b>20,069</b>	<b>216,854</b>

( The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 July 2022 )

**Jaycorp Berhad**  
**(Company Number : 199801003663 (459789-X))**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**  
**For The Period Ended 31 October 2022**  
**( The figures have not been audited )**

**Cumulative Quarters**  
**3 months ended**      **3 months ended**  
**31-Oct-22**            **31-Oct-21**  
**RM'000**                **RM'000**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Profit/(Loss) before tax		
Continuing operations	12,084	4,116
Discontinued operations	501	(309)
Adjustments for :-		
Depreciation on investment properties	165	166
Depreciation on property, plant and equipment	2,225	2,112
Depreciation on right-of-use assets	220	430
Gain on deemed disposal of a subsidiary	(5,072)	-
Gain on disposal on property, plant and equipment	(5)	(236)
Impairment loss on receivables	1	9
Interest expenses	170	236
Interest income	(193)	(168)
Share of profit of joint venture	(725)	(262)
(Reversal)/Write down of inventories	(191)	131
Profit after tax for the financial period	9,180	6,225
Changes in working capital :-		
Net change in current assets	(2,993)	(19,415)
Net change in current liabilities	15,854	15,317
Cash from operations	22,041	2,127
Taxation	(994)	(2,927)
Net cash from/(for) operating activities	21,047	(800)
Investing activities		
Acquisition of property, plant & equipment and right-of-use assets	(539)	(1,034)
Advance to joint venture	(241)	-
Increase in short-term investment	(71)	(54)
Interest income	193	168
Net inflow from deemed disposal of a subsidiary	2,430	-
Proceeds from sale of property, plant & equipment	7	224
Withdrawal/(Placement) of pledged deposits with licensed banks	1,820	(2,339)
Net cash from/(for) investing activities	3,599	(3,035)
Financing activities		
Interest paid	(170)	(236)
Net (repayment)/drawdown of borrowings	(1,824)	375
Net repayment of lease liabilities	(236)	(198)
Net cash for financing activities	(2,230)	(59)
Net increase/(decrease) in cash & cash equivalents	22,416	(3,894)
Effect of exchange rate fluctuations	-	6
Cash & cash equivalents at beginning of the period	41,404	38,437
Cash & cash equivalents at end of the period	63,820	34,549
Cash & cash equivalents at end of year comprise :		
Cash, Bank Balances and Deposits - General Accounts	67,669	43,139
Fixed deposits pledged with licensed bank	(3,849)	(5,880)
	63,820	37,259
Bank Overdrafts	-	(2,710)
Total Cash, Bank Balances and Deposits	63,820	34,549

( The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Audited Financial Statements for the year ended 31 July 2022 )