

**JAYA TIASA HOLDINGS BHD [Registration No. 196001000095 ( 3751-V )]**
**FOURTH QUARTERLY REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 - unaudited**
**CONDENSED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	3 months ended		12 months ended	
	30/06/2025 RM'000	30/06/2024 RM'000	30/06/2025 RM'000	30/06/2024 RM'000
<b>Revenue</b>	263,423	224,880	1,167,053	1,015,867
Cost of sales	(219,834)	(178,520)	(812,776)	(709,314)
<b>Gross profit</b>	43,589	46,360	354,277	306,553
Other income	6,787	4,373	16,949	17,369
Selling expenses	(7,087)	(7,410)	(33,569)	(30,087)
Administrative expenses	(13,053)	(5,306)	(45,263)	(34,388)
Fair value change in biological assets	(32,622)	(2,151)	(34,774)	(33,342)
<b>Operating profit</b>	(2,386)	35,866	257,620	226,105
Other Expenses	(8,909)	(7,417)	(8,909)	(7,417)
Finance costs	3,092	(3,721)	(2,340)	(18,432)
<b>Profit/(Loss) before tax</b>	(8,203)	24,728	246,371	200,256
Income tax expense	(3,623)	(20,869)	(70,249)	(71,290)
<b>Profit/(Loss) net of tax</b>	(11,826)	3,859	176,122	128,966
<b>Other comprehensive income:</b>				
Net (loss)/gain on equity instrument designated as fair value through other comprehensive income	(1,738)	(1,044)	(3,128)	5,559
<b>Total comprehensive income/(loss) for the period</b>	<u>(13,564)</u>	<u>2,815</u>	<u>172,994</u>	<u>134,525</u>
<b>Profit/(Loss) attributable to:</b>				
Owner of the parent	(11,888)	3,918	175,885	128,867
Non-controlling interests	62	(59)	237	99
	<u>(11,826)</u>	<u>3,859</u>	<u>176,122</u>	<u>128,966</u>
<b>Total comprehensive income/(loss) attributable to:</b>				
Owner of the parent	(13,626)	2,874	172,757	134,426
Non-controlling interests	62	(59)	237	99
	<u>(13,564)</u>	<u>2,815</u>	<u>172,994</u>	<u>134,525</u>
Basic earnings/(loss) per share attributable to owners of the parent (Sen)	(1.23)	0.40	18.17	13.31

The unaudited condensed consolidated profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the year ended 30 June 2024 and the accompanying explanatory notes attached to this quarterly report.

## FOURTH QUARTERLY REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 - unaudited

## CONDENSED STATEMENTS OF FINANCIAL POSITION

	AS AT 30/06/2025 RM'000	AS AT 30/06/2024 RM'000 (Audited)
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, plant and equipment	1,315,004	1,439,494
Land held for property development	100,000	-
Biological assets	80,117	93,421
Intangible assets	349	377
Investment securities	12,163	15,290
Deferred tax assets	20,469	34,182
	<u>1,528,102</u>	<u>1,582,764</u>
<b>Current Assets</b>		
Inventories	58,332	48,662
Biological assets	10,064	14,339
Trade and other receivables	51,845	39,488
Other current assets	6,885	10,446
Cash and cash equivalents	289,694	283,207
	<u>416,820</u>	<u>396,142</u>
<b>TOTAL ASSETS</b>	<u>1,944,922</u>	<u>1,978,906</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Current Liabilities</b>		
Loans and borrowings	291	57,624
Trade and other payables	110,148	85,502
Income tax payable	2,637	2,986
	<u>113,076</u>	<u>146,112</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Non-current Liabilities</b>		
Loans and borrowings	3,177	136,612
Deferred tax liabilities	203,898	181,236
	<u>207,075</u>	<u>317,848</u>
<b>Total Liabilities</b>	<u>320,151</u>	<u>463,960</u>
<b>Net assets</b>	<u>1,624,771</u>	<u>1,514,946</u>
<b>Equity Attributable to owners of the parent</b>		
Share capital	977,402	977,402
Treasury shares	(13,687)	(13,687)
Other Reserves and Retained Earnings	618,654	509,066
	<u>1,582,369</u>	<u>1,472,781</u>
<b>Non-controlling interests</b>	<u>42,402</u>	<u>42,165</u>
<b>Total Equity</b>	<u>1,624,771</u>	<u>1,514,946</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>1,944,922</u>	<u>1,978,906</u>
Net assets per share attributable to equity holders (RM)	1.68	1.57
Number of ordinary shares net of treasury shares	967,991	967,991

The unaudited condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 30 June 2024 and the accompanying explanatory notes attached.

**FOURTH QUARTERLY REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 - unaudited**

**CONDENSED STATEMENTS OF CHANGES IN EQUITY**

	<b>Share Capital RM'000</b>	<b>Treasury Shares RM'000</b>	<b>Other Reserves RM'000</b>	<b>Retained Profits RM'000</b>	<b>Total RM'000</b>	<b>Non- controlling Interest RM'000</b>	<b>Total Equity RM'000</b>
<b>At 01 July 2024</b>	977,402	(13,687)	(19,457)	528,523	1,472,781	42,165	1,514,946
Profit for the period	-	-	-	175,885	175,885	237	176,122
Other comprehensive income	-	-	(3,128)	-	(3,128)	-	(3,128)
Total comprehensive income	-	-	(3,128)	175,885	172,757	237	172,994
Dividends on ordinary shares	-	-	-	(63,169)	(63,169)	-	(63,169)
<b>At 30 June 2025</b>	<b>977,402</b>	<b>(13,687)</b>	<b>(22,585)</b>	<b>641,239</b>	<b>1,582,369</b>	<b>42,402</b>	<b>1,624,771</b>
<b>At 01 July 2023</b>	977,402	(13,687)	(25,019)	440,315	1,379,011	(1,226)	1,377,785
Acquisition of subsidiary	-	-	-	-	-	43,292	43,292
Profit for the period	-	-	-	128,864	128,864	99	128,963
Other comprehensive income	-	-	5,562	-	5,562	-	5,562
Total comprehensive income	-	-	5,562	128,864	134,426	43,391	177,817
Dividends on ordinary shares	-	-	-	(40,656)	(40,656)	-	(40,656)
<b>At 30 June 2024</b>	<b>977,402</b>	<b>(13,687)</b>	<b>(19,457)</b>	<b>528,523</b>	<b>1,472,781</b>	<b>42,165</b>	<b>1,514,946</b>

The unaudited condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 30 June 2024 and the accompanying explanatory notes attached to this quarterly report.

**FOURTH QUARTERLY REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 - unaudited****CONDENSED STATEMENTS OF CASH FLOWS**

	<b>Current</b> <b>12 months ended</b> <b>30/06/2025</b> <b>RM'000</b>	<b>Corresponding</b> <b>12 months ended</b> <b>30/06/2024</b> <b>RM'000</b>
<b>Cash Flows from Operating Activities</b>		
Profit before taxation	246,371	200,256
Adjustments for:		
Depreciation and amortisation	148,090	138,381
Fair value change in biological assets	34,775	33,120
Impairment on property, plant and equipment	8,909	2,504
Interest expenses	5,202	17,907
Interest income	(10,195)	(9,033)
Net loss on disposal of property, plant and equipment	7,037	4,880
Net unrealised foreign exchange loss/(gain)	236	(29)
Property, plant and equipment written off	392	5,317
<b>Operating cash flows before working capital changes</b>	<b>440,817</b>	<b>393,303</b>
Net change in current assets	(17,234)	(8,637)
Net change in current liabilities	(13,382)	4,015
<b>Cash flows from operations</b>	<b>410,201</b>	<b>388,681</b>
Interest received	9,214	9,033
Interest paid	(5,202)	(17,907)
Income taxes paid, net of refund	(30,773)	(18,449)
<b>Net cash flows from operating activities</b>	<b>383,440</b>	<b>361,358</b>
<b>Cash Flows used in Investing Activities</b>		
Acquisition of subsidiaries, net of cash	-	(52,209)
Acquisition of property, plant and equipment	(40,695)	(46,964)
Acquisition of biological assets	(22,458)	(19,088)
Acquisition of land held for property development	(66,000)	-
Purchase of other intangible assets	(72)	(78)
Proceeds from disposal of property, plant and equipment	6,456	2,320
<b>Net cash flows used in investing activities</b>	<b>(122,769)</b>	<b>(116,019)</b>
<b>Cash Flows used in Financing Activities</b>		
Dividend paid	(63,169)	(40,656)
Decrease/(Increase) in debt service reserve account	38,924	(610)
Repayments of lease liabilities	(891)	(858)
Net repayment from term loans	(189,888)	(153,164)
<b>Net cash flows used in financing activities</b>	<b>(215,024)</b>	<b>(195,288)</b>
<b>Net change in cash and cash equivalent</b>	<b>45,647</b>	<b>50,051</b>
Effects of exchange rate changes	(236)	28
Cash and cash equivalents at the beginning of the year	244,283	194,204
<b>Cash and cash equivalents at the end of the year</b>	<b>289,694</b>	<b>244,283</b>
Fixed Deposit with licensed bank	260,000	200,000
Cash and bank balances	29,694	83,207
	289,694	283,207
Less: Debt service reserve account	-	(38,924)
	289,694	244,283

The unaudited condensed consolidated statement of cash flow should be read in conjunction with the audited financial statements for the year ended 30 June 2024 and the accompanying explanatory notes attached to this quarterly report.

**Explanatory notes pursuant to MFRS 134 and Appendix 9B of the Listing Requirements**

**1 Basis of Preparation**

The interim financial report is unaudited and has been prepared in accordance with MFRS 134: Interim Financial Reporting and Chapter 9 Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the Group's audited financial statements for the financial year ended 30 June 2024. The explanatory notes attached to the interim financial report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 30 June 2024.

The significant accounting policies adopted in the quarterly report are consistent with those adopted in the Group's audited financial statements for the financial year ended 30 June 2024. At the date of authorisation of these interim financial statements, the Group had not adopted the following accounting standards that have been issued by the Malaysian Accounting Standards Board ("MASB"). The Group intend to adopt these amendments/standards, if applicable, when they become effective.

<b><i>MFRSs and/or IC Interpretations (Including the Consequential Amendments)</i></b>	<b><i>Effective Date</i></b>
Amendments to MFRS121: Lack of Exchangeability	1 January 2025
Amendments to MFRS 9 and MFRS 7: Classification and Measurement of Financial Instruments	1 January 2026
MFRS 18: Presentation and Disclosure in Financial Statement	1 January 2027
MFRS 19: Subsidiaries without Public Accountability – Disclosure	1 January 2027
Amendments to MFRS10 and MFRS128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

Initial application of these pronouncements is not expected to have material impact on the financial statements of the Group.

**2 Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the financial statements for the year ended 30 June 2024 was not qualified.

**3 Seasonal and Cyclical Factors**

Production of fresh fruit bunches ("FFB") is cyclical in nature. The peak crops season of FFB normally is in the second half of the year but depends on weather conditions.

**4 Unusual Items**

There were no unusual items affecting assets, liabilities, equity, net income, or cash flows during the current quarter and financial year-to-date.

**Explanatory notes pursuant to MFRS 134 and Appendix 9B of the Listing Requirements**

**5        *Changes in Estimates***

There were no changes in estimates that have had a material effect on the results of the Group for the period under review.

**6        *Debt and Equity Securities***

There were no issuances or repayments of debt and equity securities during the financial year. The number of shares retained as treasury shares amounted to 5,727,000 as at 30 June 2025.

**7        *Dividends Paid***

A second interim dividend of 3.5 sen per ordinary share for the financial year ended 30 June 2024 amounting to RM33,879,680 was paid on 30 September 2024 to the Depositors whose names appeared in the Record of Depositors on 17 September 2024.

A first interim dividend of 3 sen per ordinary share for the financial year ending 30 June 2025 amounting to RM29,039,730 was paid on 28<sup>th</sup> March 2025 to the Depositors whose names appeared in the Record of Depositors on 17 March 2025.

**8        *Carrying Amount of Revalued Assets***

The Group did not carry out any valuations on its property, plant and equipment during the current quarter and financial year-to-date. The carrying value of property, plant and equipment is based on the valuation incorporated in the annual financial statements for the year ended 30 June 2024.

**9        *Subsequent Events***

No material events have arisen during the interval between the end of the current quarter and the date of this announcement that have not been reflected in the current quarterly report.

**10       *Changes in Composition of the Group***

There were no changes in the composition of the Group during the current quarter, which were previously not announced.

**11       *Contingent Liabilities and Contingent Assets***

There are no significant changes in contingent liabilities or assets as at the end of the current quarter.

**JAYA TIASA HOLDINGS BHD** [Registration No. 196001000095 ( 3751-V )]  
**FOURTH QUARTERLY REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025**

**Explanatory notes pursuant to MFRS 134 and Appendix 9B of the Listing Requirements**

**12 Segmental Information**

The financial information in respect of the Group's business segments for the current financial year ended 30 June 2025 is as follows:

	<b>Oil Palm</b>	<b>Timber</b>	<b>Others</b>	<b>Elimination</b>	<b>Total</b>
	RM'000	RM'000	RM'000	RM'000	RM'000
<b>REVENUE</b>					
External	1,096,209	63,066	7,778		1,167,053
Inter segment	788,450	140,381	2,603	(931,434)	-
<b>Total Revenue</b>	<b>1,884,659</b>	<b>203,447</b>	<b>10,381</b>	<b>(931,434)</b>	<b>1,167,053</b>
EBITDA	455,885	(14,364)	(4,366)	-	437,155
Finance cost	(1,616)	(634)	(90)	-	(2,340)
Depreciation and amortisation	(136,785)	(9,343)	(1,962)	-	(148,090)
<b>Segmental result</b>	<b>317,484</b>	<b>(24,341)</b>	<b>(6,418)</b>	<b>-</b>	<b>286,725</b>
Group admin and overhead cost					(31,445)
Other expenses					(8,909)
<b>Profit before tax</b>					<b>246,371</b>
Segment assets	1,282,703	160,307	501,912	-	1,944,922
Segment liabilities	257,970	23,786	38,395	-	320,151

Fair value changes in biological assets were recognised in the statement of profit or loss during the current financial year.

<b>Division</b>	<b>Fair value loss/(gain) (RM'000)</b>
Timber	30,500
Oil Palm	4,302
Others	(28)

**Explanatory notes pursuant to MFRS 134 and Appendix 9B of the Listing Requirements**

**13 Capital Commitments**

The amount of commitments for the purchase of property, plant and equipment not provided for in the quarterly report is as follows:

	As at 30 June 2025 RM'000	As at 30 June 2024 RM'000
Approved and contracted for	5,899	12,623

**14 Property, Plant and Equipment**

Acquisition and disposal of items of property, plant and equipment by the Group for the current financial year ended 30 June 2025 is as follows:

	Acquisition RM'000	Disposal RM'000
Factory, building and quarter	6,144	(1,132)
Road and bridge	-	(21)
Furniture, fitting and equipment	5,635	(1,991)
Aircraft and Motor vehicle	19,123	(11,562)
Plant and machinery	7,906	(1,086)
Total	38,808	(15,792)

**15 Fair value of Financial Instruments**

The Group uses the following levels of fair value hierarchy in measuring the fair value of financial instruments.

- Level 1 - Quoted prices in active markets for identical assets or liabilities.
- Level 2 - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 - Inputs for the assets or liability that are not based on observable market data (unobservable inputs).

As at 30 June 2025, the Group's financial instruments measured and recognised at fair value on a recurring basis are as follows:

	Level 1 RM'000	Level 2 RM'000	Level 3 RM'000	Total RM'000
<b>Financial assets</b>				
Equity investments quoted in Malaysia	12,163	-	-	12,163
	12,163	-	-	12,163

The methods and valuation techniques used for the purpose of measuring fair value are consistent with the previous financial year ended 30 June 2024. There have been no transfers between the levels during the year.



**Explanatory notes pursuant to MFRS 134 and Appendix 9B of the Listing Requirements**

**16      *Significant Related Party Transactions***

The Group entered into the following significant related parties transactions with companies connected to certain Directors of the Companies and its subsidiaries for the current financial year ended 30 June 2025.

	Period-to-date	
	30.06.2025	30.06.204
	RM'000	RM'000
i) Purchase of air tickets from RH Tours & Travel Agency Sdn Bhd	11	18
ii) Purchase of motor vehicles from Rimbunan Hijau Auto Services Sdn Bhd	2,329	726
iii) Purchase of lubricant and spare parts from Rimbunan Hijau General Trading Group	5,256	4,493
iv) Purchase of lubricant and spare parts from Oriental Evermore Group	22	18
v) Land rental for oil palm plantation development by RH Group	10,260	9,747
vi) Sale of CPO & PK to Borneo Edible Oil Sdn Bhd	471,265	421,052
vii) Sales of lubricant and spare parts to Oriental Evermore Group	204	393
viii) Provision of freight and towage services by Oriental Evermore Group	5,010	4,962
ix) Provision of construction services by Moverstar (M) Sdn Bhd	581	156
x) Provision of security contract to Oriental Evermore Group	-	5
xi) Provision of electricity & water to Oriental Evermore Group	43	44
xii) Hotel accomodation and purchase of food and beverages from Regalia Rits Enterprise Sdn Bhd	172	83
xiii) Technical and advisory fee paid to Palm Biolab Sdn Bhd	253	144

**Explanatory notes pursuant to MFRS 134 and Appendix 9B of the Listing Requirements**

**17 Performance Review for Current Quarter and Financial Year to Date**

	Individual Period			Cumulative Period		
	Current Year	Preceding Year		Current	Preceding Year	
	Fourth Quarter	Corresponding	Changes	Year To-	Corresponding	Changes
	30.06.2025	Fourth Quarter		date	Period	
	RM'000	30.06.2024		30.06.2025	30.06.2024	
		RM'000		RM'000	RM'000	
<b><u>Revenue</u></b>						
<i>Oil Palm</i>	250,715	207,235	21%	1,096,209	957,960	14%
<i>Timber</i>	9,409	17,293	-46%	63,066	56,591	11%
<i>Others</i>	3,299	352	>100%	7,778	1,316	>100%
	<b>263,423</b>	<b>224,880</b>	<b>17%</b>	<b>1,167,053</b>	<b>1,015,867</b>	<b>15%</b>
<b><u>Operating Profit/(Loss)</u></b>						
<i>Oil Palm</i>	31,903	42,695	-25%	319,100	287,405	11%
<i>Timber</i>	(30,907)	(6,027)	>-100%	(55,152)	(57,652)	4%
<i>Others</i>	(3,382)	(802)	>-100%	(6,328)	(3,648)	-73%
	<b>(2,386)</b>	<b>35,866</b>	<b>-107%</b>	<b>257,620</b>	<b>226,105</b>	<b>14%</b>
<b><u>Profit/(Loss) Before Tax</u></b>						
<i>Oil Palm</i>	31,836	36,439	-13%	317,483	272,209	17%
<i>Timber</i>	(35,482)	(10,836)	>-100%	(63,543)	(68,143)	7%
<i>Others</i>	(4,557)	(875)	>-100%	(7,569)	(3,810)	-99%
	<b>(8,203)</b>	<b>24,728</b>	<b>&gt;-100%</b>	<b>246,371</b>	<b>200,256</b>	<b>23%</b>
<b>Profit/(Loss) After Tax</b>	<b>(11,826)</b>	<b>3,859</b>	<b>&gt;-100%</b>	<b>176,122</b>	<b>128,966</b>	<b>37%</b>
<b>Profit/(Loss) Attributable to Owner of the Parent</b>	<b>(11,888)</b>	<b>3,918</b>	<b>&gt;-100%</b>	<b>175,885</b>	<b>128,867</b>	<b>36%</b>

The Group recorded a 15% increase in revenue for the current financial year when compared to the corresponding financial year. This growth was mainly driven by higher average selling prices of fresh fruit bunches (FFB) and crude palm oil (CPO), which rose by 15.4% and 14.8% respectively.

The Group's pre-tax profit for the current financial year also improved primarily due to better profit margins resulting from the higher average selling prices of FFB, CPO, and palm kernel (PK).

For Timber division, loss before tax for the financial year under review was mainly attributable to fair value changes in biological assets as disclosed in Note 12.

**Explanatory notes pursuant to MFRS 134 and Appendix 9B of the Listing Requirements**

**18 Performance Review for Current Quarter with Immediate Preceding Quarter**

	Individual Period		
	Current Quarter 30.06.2025 RM'000	Immediate Preceding Quarter 31.03.2025 RM'000	Changes
<b><u>Revenue</u></b>			
<i>Oil Palm</i>	250,715	223,987	12%
<i>Timber</i>	9,409	16,823	-44%
<i>Others</i>	3,299	3,731	-12%
	<b>263,423</b>	<b>244,541</b>	<b>8%</b>
<b><u>Operating Profit/(Loss)</u></b>			
<i>Oil Palm</i>	31,903	61,896	-48%
<i>Timber</i>	(30,907)	(9,756)	>-100%
<i>Others</i>	(3,382)	255	>-100%
	<b>(2,386)</b>	<b>52,395</b>	<b>-105%</b>
<b><u>Profit/(Loss) Before Tax</u></b>			
<i>Oil Palm</i>	31,836	61,669	-48%
<i>Timber</i>	(35,482)	(10,279)	>-100%
<i>Others</i>	(4,557)	231	>-100%
	<b>(8,203)</b>	<b>51,621</b>	<b>&gt;-100%</b>
<b>Profit/(Loss) After Tax</b>	<b>(11,826)</b>	<b>40,921</b>	<b>&gt;-100%</b>
<b>Profit/(Loss) Attributable to Owner of the Parent</b>	<b>(11,888)</b>	<b>40,930</b>	<b>&gt;-100%</b>

The Group's revenue for the current quarter rose by 8% against the immediate preceding quarter, primarily driven by a 31.8% and 6.6% increase in the sales volume of CPO and PK respectively.

Despite this revenue growth, the oil palm division's profit before taxation declined by 48%, mainly due to lower profit margin resulting from lower FFB production and a corresponding increase in FFB unit production costs.

The Timber division also recorded higher loss before taxation due to fair value changes in biological assets as disclosed in Note 12.

**Explanatory notes pursuant to MFRS 134 and Appendix 9B of the Listing Requirements**

**19      *Group's Prospects***

The Group expects that the average crude palm oil (CPO) price will be positively supported by stable demand from key importing countries. Furthermore, Indonesia's new B50 biodiesel mandate is expected to tighten global supply, lending further support to CPO prices. However, elevated high stock levels and heightened competition from other edible oils could limit significant price appreciation.

The Group remains focused on enhancing operational efficiency, improving productivity, and exercising stringent cost controls. Strategic initiatives are implemented to mitigate the impact of rising costs and managing ongoing economic uncertainties.

Barring any unforeseen circumstances, the Group anticipates its performance for the upcoming financial year to be satisfactory.

**20      *Profit Forecast or Profit Guarantee***

The disclosure requirements for explanatory notes on the variation of actual profit after tax and non-controlling interest, and shortfall in profit guarantee are not applicable.

**21      *Taxation***

Tax charge for the current financial period comprise:-

	Current quarter		Year-to-date	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Current taxation	10,550	4,531	33,873	29,095
Deferred taxation	(6,927)	16,338	36,376	42,195
	<u>3,623</u>	<u>20,869</u>	<u>70,249</u>	<u>71,290</u>

**22      *Corporate Proposals***

On 30 May 2025, Jaya Tiasa Property Sdn. Bhd., a wholly-owned subsidiary of Jaya Tiasa Holdings Berhad, entered into a conditional Sale and Purchase Agreement (SPA) with Yemas Development Sdn. Bhd. for the acquisition of four parcels of leasehold land located in the Sibu Town District. The acquisition comprises three residential leasehold lands approved for mixed development and one vacant leasehold land, for a total purchase consideration of RM100,000,000.00. All conditions precedent as outlined in the SPA have been duly fulfilled. Full ownership and transfer of all the lands were successfully secured by Jaya Tiasa Property Sdn. Bhd. on 23 July 2025.

**23      *Quoted Securities***

There was no purchase or disposal of quoted securities during the current quarter and financial year-to-date.

**Explanatory notes pursuant to MFRS 134 and Appendix 9B of the Listing Requirements**

**24      *Unquoted Securities***

There was no purchase or disposal of unquoted securities during the current quarter and financial year-to-date.

**25      *Profit/(Loss) for the Year***

Included in the profit/(loss) before tax are the following items:

	Current quarter		Year-to-date	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
	RM'000	RM'000	RM'000	RM'000
Amortisation	22,289	15,818	69,272	63,271
Depreciation	22,502	18,883	78,818	75,013
Fair value change in biological assets	32,623	1,929	34,775	33,120
Interest expenses	152	3,597	5,202	17,907
Impairment of property, plant & equipment	8,909	2,508	8,909	2,508
Net loss on disposal of property, plant and equipment	6,324	(843)	7,037	4,880
Net unrealised foreign exchange gain	236	25	236	25
Interest income	(4,990)	(2,267)	(10,195)	(9,033)
Property, plant and equipment written off	189	5,317	392	5,317

**26      *Dividend Payable***

The Board of Directors ("Board") is pleased to declare a second interim dividend of 3.5 sen per ordinary share for the financial year ended 30 June 2025.

The entitlement and payment dates in respect of the interim dividend are 19<sup>th</sup> September 2025 and 3<sup>rd</sup> October 2025 respectively.

Total dividend declared for the financial year ended 30 June 2025 is 6.5 sen per ordinary share. (2024: 6 sen)

**27      *Material litigation***

There is no pending material litigation as at the date of this announcement.

**Explanatory notes pursuant to MFRS 134 and Appendix 9B of the Listing Requirements**

**28      *Loans and borrowings***

	As at 30 June 2025					
	Long term		Short term		Total borrowings	
	USD'000	RM'000	USD'000	RM'000	USD'000	RM'000
<b>Secured</b>						
Lease Liabilities	-	3,177	-	291	-	3,468
Term loans	-	-	-	-	-	-
Total	-	3,177	-	291	-	3,468

	As at 30 June 2024					
	Long term		Short term		Total borrowings	
	USD'000	RM'000	USD'000	RM'000	USD'000	RM'000
<b>Secured</b>						
Lease Liabilities	-	3,494	-	854	-	4,348
Term loans	-	133,118	-	56,770	-	189,888
Total	-	136,612	-	57,624	-	194,236

**29      *Earnings per share - EPS / (Loss per share) – (LPS)***

**i)      Basic EPS / (LPS)**

Basic earnings per share is calculated by dividing the net profit of the year over the weighted average number of ordinary shares in issue during the year excluding treasury shares held by the Company.

	Current Quarter		Year-to-date	
	30.06.2025	30.06.2024	30.06.2025	30.06.2024
Profit/(Loss) attributable to the equity holders of the Company (RM'000)	(11,888)	3,918	175,885	128,867
Weighted average number of ordinary shares in issue ('000 )	967,991	967,991	967,991	967,991
Basic EPS/(LPS) (sen)	(1.23)	0.40	18.17	13.31

**ii)      Diluted EPS / (LPS)**

There are no dilutive potential ordinary shares. As such, the dilutive earnings per share / (loss per share) of the Group is equivalent to basic earnings per share.

**30      *Authorization for issue***

The Board of Directors in accordance with a resolution of the directors has authorized the quarterly report for issue on 28<sup>th</sup> August 2025.