JASON MARINE GROUP LIMITED

HY2026
RESULTS PRESENTATION

JASON MARINE GROUP LIMITED

CONTENTS

1 HY2026 Financials

2 Outlook & Strategy

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HY2026
FINANCIALS

Income Statement Highlights

JASON MARINE GROUP LIMITED

(S$'000)	HY2026	HY2025	Increase / (Decrease) %
Revenue	20,559	20,355	1.0
Gross profit	6,019	5,805	3.7
Other income (including interest income)	500	177	182.5
Distribution and general & administrative costs	6,197	5,966	3.9
Net profit/(loss) attributable to owners of the Company	93	(330)	NM

NM: Not Meaningful

- **Revenue:** Increase came from rendering of services and airtime segments of S$0.5 million and S$0.4 million respectively, offset by a decrease in sale of goods segment of S$0.7 million.

- **Gross profit:** Increased by S$0.2 million, with gross profit margin increased marginally from 28.5% in HY2025 to 29.3% in HY2026.

- **Other income (including interest income):** Increased by S$0.3 million mainly due to an increase in government grant, an increase in fair value gain on derivative financial instruments arising from foreign currency hedges, as well as an increase in write-back of allowance of inventory obsolescence of S$0.1 million each.

- **Distribution and general & administrative costs:** Increased by S$0.2 million, mainly due to increase in bank charges as well as repairs and maintenance expenses of S$0.1 million each.

- **Net profit/(loss) attributable to owners of the Company:** Recorded a profit after income tax attributable to owners of the Company of S$0.1 million in HY2026 as compared to a loss of S$0.3 million in HY2025.

Financial Position

JASON MARINE GROUP LIMITED

(S$'000)	As at 30 September 2025	As at 31 March 2025
Non-current assets	2,385	2,238
Current assets:		
- Cash and cash equivalents*	5,373	5,315
Total current assets	31,893	33,510
Total loans and borrowings	762	1,268
Total liabilities	12,514	13,376
Equity attributable to owners of the Company	21,600	22,215

- Group's operations are largely funded by its working capital and cash.
- Continues to be in a robust financial position with sufficient liquidity and bank facilities to meet working capital requirements.

** Refer to next slide for movements in cash and cash equivalents*

Cash Flow

JASON MARINE GROUP LIMITED

(S$'000)	HY2026	HY2025
Net cash from/(used in) operating activities	2,009	(505)
Net cash used in investing activities	(450)	(614)
Net cash used in financing activities	(1,472)	(1,129)
Net changes in cash and cash equivalents	87	(2,248)
Cash and cash equivalents at beginning of financial period	5,315	9,692
Cash and cash equivalents at end of financial period	5,373	7,289

- **Net cash from operating activities** was largely due to operating cash flows generated before working capital of S$0.4 million, as well as net cash from working capital of S$1.7 million, which resulted mainly from:
  - Increase in contract liabilities of S$3.8 million, decrease in trade and other receivables of S$2.7 million, and decrease in inventories of S$1.8 million. These were offset by a decrease in trade and other payables of S$3.8 million, as well as an increase in contract assets of S$2.7 million.

- **Net cash used in investing activities** was mainly attributable to the purchase of plant and equipment during the reporting period.

- **Net cash used in financing activities** was due to repayment of bank borrowings of S$2.2 million, repayment of lease liabilities of S$0.4 million, as well as payment of dividend of S$0.5 million. These were offset by a drawdown of bank borrowings of S$1.7 million.

OUTLOOK & STRATEGY

Driving Growth Amid Market Volatility

JASON MARINE GROUP LIMITED

- Secured new project orders, particularly within the offshore energy and renewables sector.

- Endeavour to deliver the projects timely, while actively pursuing opportunities to broaden its revenue stream.

- Remains vigilant of the challenges and will carefully manage its risks and operational costs in light of the volatile and uncertain market environment.


Jason
JASON MARINE GROUP LIMITED
THANK YOU