

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the Period Ended 31 March 2026

(The figures have not been audited)

	Quarter ended		Year to date	
	31 Mar 2026	31 Mar 2025	31 Mar 2026	31 Mar 2025
	RM'000	RM'000	RM'000	RM'000
CONTINUING OPERATIONS:				
Revenue	2,955	8,721	9,378	14,522
Cost of sales	(1,759)	(7,302)	(4,910)	(10,488)
Gross profit	<u>1,196</u>	<u>1,419</u>	<u>4,468</u>	<u>4,034</u>
Other income	128	11	34,185	45
Administrative expenses	(687)	(518)	(7,282)	(1,408)
Operating profit	<u>637</u>	<u>912</u>	<u>31,371</u>	<u>2,671</u>
Finance income	789	640	1,825	1,241
Finance cost	-	-	-	-
Profit before tax	<u>1,426</u>	<u>1,552</u>	<u>33,196</u>	<u>3,912</u>
Taxation	(108)	91	(541)	(316)
Profit from continuing operations, net of tax	<u>1,318</u>	<u>1,643</u>	<u>32,655</u>	<u>3,596</u>
DISCONTINUED OPERATION:				
Loss from discontinued operation, net of tax	<u>-</u>	<u>(2,644)</u>	<u>(2,662)</u>	<u>(4,051)</u>
Profit/(Loss) for the financial period	<u>1,318</u>	<u>(1,001)</u>	<u>29,993</u>	<u>(455)</u>
Total other comprehensive income, net of tax:				
Item that will be reclassified subsequently to profit or loss:				
Foreign currency translation differences for foreign operation	276	5,945	6,498	5,284
Total comprehensive income for the financial period	<u>1,594</u>	<u>4,944</u>	<u>36,491</u>	<u>4,829</u>
Profit/(Loss) attributable to:				
Owners of the Company	1,163	(1,092)	29,126	(798)
Non-controlling interests	155	91	867	343
	<u>1,318</u>	<u>(1,001)</u>	<u>29,993</u>	<u>(455)</u>
Total comprehensive income attributable to:				
Owners of the Company	1,412	2,622	35,625	1,814
Non-controlling interests	182	2,322	866	3,015
	<u>1,594</u>	<u>4,944</u>	<u>36,491</u>	<u>4,829</u>
Earning/(Loss) per share attributable to owners of the Company (sen)				
Basic (sen)				
- Continuing operations	0.10	0.14	2.75	0.28
- Discontinued operation	-	(0.23)	(0.23)	(0.35)
	<u>0.10</u>	<u>(0.09)</u>	<u>2.52</u>	<u>(0.07)</u>

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 March 2026

	As At 31 Mar 2026 RM'000 (Unaudited)	As At 30 Jun 2025 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	12,051	10,340
Right-of-use assets	56,285	56,993
	68,336	67,333
Current assets		
Inventories	169	159
Biological assets	529	409
Trade receivables	728	13,843
Other receivables, deposits and prepayments	78	292
Other investment	253	229
Current tax assets	-	9
Cash and cash equivalents	104,214	34,384
	105,971	49,325
Non-current assets held for sale	-	63,891
TOTAL ASSETS	174,307	180,549
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	192,308	192,308
Other reserves	33,325	33,606
Accumulated losses	(67,460)	(73,485)
	158,173	152,429
Non-controlling interests	2,565	2,063
Total equity	160,738	154,492
Non-current liabilities		
Deferred tax liabilities	12,329	11,917
	12,329	11,917
Current liabilities		
Trade payables	137	157
Other payables and accruals	1,096	11,201
Current tax liabilities	7	206
	1,240	11,564
Non-current liabilities held for sale	-	2,576
Total liabilities	13,569	23,481
TOTAL EQUITY AND LIABILITIES	174,307	180,549
Net assets per share (RM)	0.14	0.13

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025)

SCOPE

SCOPE INDUSTRIES BERHAD

Company No. 200201023713 (591376-D)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the Period Ended 31 March 2026

(The figures have not been audited)

	Attributable to Owners of the Company							
	Non-Distributable							
	Share Capital	Capital Reserve	Foreign currency Translation Reserve	ESS Reserve	Accumulated Losses	Total	Non- Controlling Interests	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
For financial period 2026								
At 1 July 2025	192,308	28,002	3,164	2,440	(73,485)	152,429	2,063	154,492
Profit for the financial period	-	-	-	-	29,126	29,126	867	29,993
Other comprehensive income for the period	-	-	(281)	-	-	(281)	(365)	(646)
Total comprehensive income	-	-	(281)	-	29,126	28,845	502	29,347
Dividends to shareholders	-	-	-	-	(23,101)	(23,101)	-	(23,101)
Balance at 31 March 2026	192,308	28,002	2,883	2,440	(67,460)	158,173	2,565	160,738
For financial period 2025								
At 1 July 2024	192,152	28,002	4,420	2,435	(65,038)	161,971	1,822	163,793
Profit for the financial period	-	-	-	-	(1,905)	(1,905)	343	(1,562)
Other comprehensive income for the period	-	-	2,613	-	-	2,613	2,011	4,624
Total comprehensive income	-	-	2,613	-	(1,905)	708	2,354	3,062
<i>Transaction with owners of the Company:</i>								
Issuance of shares pursuant to Employee Share Scheme 2021	81	-	-	(81)	-	-	-	-
Conversion of warrant	4	-	-	-	-	4	-	4
Balance at 31 March 2025	192,237	28,002	7,033	2,354	(66,943)	162,683	4,176	166,859

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**For the Period Ended 31 March 2026****(The figures have not been audited)**

	9 Months Ended 31/3/2026 RM'000 (Unaudited)	9 Months Ended 31/3/2025 RM'000 (Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax from continuing operations	33,196	3,912
Loss before tax from discontinued operation	(2,662)	(4,051)
Profit/(loss) before tax	30,534	(139)
Adjustments for :		
Non-cash items	(29,925)	6,367
Equity-settled share-based payment	780	120
Fair value gain on biological assets	(120)	(32)
Non-operating items	(1,083)	(7,223)
Operating profit/(loss) before working capital changes	186	(907)
Changes in working capital:		
Net changes in inventories	(589)	48
Net changes in receivables	22,734	2,750
Net changes in payables	(13,183)	(132)
Cash generated from operations	9,148	1,759
Income tax paid	(241)	(615)
Income tax refund	230	30
Net cash from operating activities	9,137	1,174
CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	170	1,931
Dividend received from quoted share	9	-
Dividend received from unquoted share	904	-
Proceeds from disposal of subsidiary	83,944	-
Purchase of property, plant and equipment	(3,382)	(545)
Purchase of other investment	-	-
Purchase of biological asset	(228)	-
Net cash from investing activities	81,417	1,386
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid	(23,100)	-
Dividend paid to non-controlling interest	(660)	(660)
Proceeds from issuance of share capital	-	3
Net cash used in financing activities	(23,760)	(657)
NET INCREASE IN CASH AND CASH EQUIVALENTS	66,794	1,903
EFFECTS OF FOREIGN EXCHANGE RATE CHANGES	2,875	(1,146)
CASH AND CASH EQUIVALENTS AT BEGINNING	35,265	31,133
CASH AND CASH EQUIVALENTS AT END	104,934	31,890

SCOPE INDUSTRIES BERHAD

Company No. 200201023713 (591376-D)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW (CONT'D)

For the Period Ended 31 March 2026

(The figures have not been audited)

	9 Months Ended 31/3/2026 RM'000 (Unaudited)	9 Months Ended 31/3/2025 RM'000 (Unaudited)
Represented by:		
Cash and bank balances	104,214	31,353
Cash and bank balances included in non-current assets held for sale	720	537
	<u>104,934</u>	<u>31,890</u>

(The Condensed Consolidated Statements of Cash Flow should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2025)