SCOPE INDUSTRIES BERHAD
Company No. 200201023713 (591376-D)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
For the Year Ended 30 June 2026
(The figures have not been audited)

	Quarter ended		Year to date	
	30 Jun 2026 RM'000	30 Jun 2025 RM'000	30 Jun 2026 RM'000	30 Jun 2025 RM'000
CONTINUING OPERATIONS:				
Revenue	3,213	13,343	12,591	27,866
Cost of sales	(1,785)	(11,617)	(6,695)	(22,104)
Gross profit	1,428	1,726	5,896	5,762
Other income	97	77	34,282	122
Administrative expenses	(1,271)	(6,684)	(8,553)	(7,233)
Operating profit/(loss)	254	(4,881)	31,625	(1,349)
Finance income	819	601	2,644	1,197
Finance cost	-	-	-	-
Profit/(Loss) before tax	1,073	(4,280)	34,269	(152)
Taxation	(278)	(947)	(819)	(1,509)
Profit/(Loss) from continuing operations, net of tax	795	(5,227)	33,450	(1,661)
DISCONTINUED OPERATION:				
Loss from discontinued operation, net of tax	-	(2,526)	(2,662)	(6,578)
Profit/(Loss) for the financial year	795	(7,753)	30,788	(8,239)
Total other comprehensive income, net of tax:				
Item that will be reclassified subsequently to profit or loss:				
Foreign currency translation differences for foreign operation	(6,789)	(5,594)	(291)	(309)
Total comprehensive (loss)/income for the financial year	(5,994)	(13,347)	30,497	(8,548)
Profit/(Loss) attributable to:				
Owners of the Company	725	(7,665)	29,851	(8,493)
Non-controlling interests	70	(89)	937	254
	795	(7,753)	30,788	(8,239)
Total comprehensive (loss)/income attributable to:				
Owners of the Company	(6,007)	(11,533)	29,618	(9,749)
Non-controlling interests	13	(89)	879	1,201
	(5,994)	(13,347)	30,497	(8,548)
Earning/(Loss) per share attributable to owners of the Company (sen)				
Basic (sen)				
- Continuing operations	0.06	(0.44)	2.81	(0.17)
- Discontinued operation	-	(0.22)	(0.23)	(0.57)
	0.06	(0.66)	2.58	(0.74)

(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)

SCOPE

SCOPE INDUSTRIES BERHAD
Company No. 200201023713 (591376-D)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

	As At 30 Jun 2026 RM'000 (Unaudited)	As At 30 Jun 2025 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	12,090	10,340
Right-of-use assets	56,050	56,993
	68,140	67,333
Current assets		
Inventories	112	159
Biological assets	522	409
Trade receivables	750	13,843
Other receivables, deposits and prepayments	53	292
Other investment	255	229
Current tax assets	-	9
Cash and cash equivalents	105,687	34,384
	107,379	49,325
Non-current assets held for sale	-	63,891
TOTAL ASSETS	175,519	180,549
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	192,308	192,308
Other reserves	32,127	33,606
Accumulated losses	(65,516)	(73,485)
	158,919	152,429
Non-controlling interests	2,279	2,063
Total equity	161,198	154,492
Non-current liabilities		
Deferred tax liabilities	12,561	11,917
	12,561	11,917
Current liabilities		
Trade payables	117	157
Other payables and accruals	1,653	11,201
Current tax liabilities	(10)	206
	1,760	11,564
Non-current liabilities held for sale	-	2,576
Total liabilities	14,321	23,481
TOTAL EQUITY AND LIABILITIES	175,519	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 INDUSTRIES BERHAD
Company No. 200201023713 (591376-D)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the Year Ended 30 June 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 year 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	-	-	-	-	29,851	29,851	937	30,788
Other comprehensive loss for the year	-	-	(260)	-	-	(260)	239	(21)
Total comprehensive income	-	-	(260)	-	29,851	29,591	1,176	30,767
Transaction with owners of the Company:								
ESS Option forfeited				(1,219)	1,219			
Dividends to shareholders	-	-	-	-	(23,101)	(23,101)	-	(23,101)
Dividends paid to non-controlling interest							(960)	(960)
Balance at 30 June 2026	192,308	28,002	2,904	1,221	(65,516)	158,919	2,279	161,198
For financial year 2025								
At 1 July 2024	192,152	28,002	4,420	2,435	(65,038)	161,971	1,822	163,793
(Loss)/Profit for the financial year	-	-	-	-	(8,493)	(8,493)	254	(8,239)
Other comprehensive (loss)/income for the year	-	-	(1,256)	-	-	(1,256)	947	(309)
Total comprehensive loss	-	-	(1,256)	-	(8,493)	(9,749)	1,201	(8,548)
Transaction with owners of the Company:								
Issuance of shares pursuant to Employee Share Scheme 2021	153	-	-	(153)	-	-	-	-
Recognition of equity-settled share-based payment	-	-	-	204	-	204	-	204
Conversion of warrant	3	-	-	-	-	3	-	3
ESS Option forfeited				(46)	46			
Dividends paid to non-controlling interest							(960)	(960)
Balance at 30 June 2025	192,308	28,002	3,164	2,440	(73,485)	152,429	2,063	154,492

(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)

SCOPE

SCOPE INDUSTRIES BERHAD
Company No. 200201023713 (591376-D)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
For the Year Ended 30 June 2026
(The figures have not been audited)

	12 Months Ended 30/6/2026 RM'000 (Unaudited)	12 Months Ended 30/6/2025 RM'000 (Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax from continuing operations	35,596	7,936
Loss before tax from discontinued operation	(2,662)	(8,088)
Profit/(loss) before tax	32,934	(152)
Adjustments for :		
Non-cash items	(30,676)	9,438
Dividend income	(913)	(13)
Equity-settled share-based payment	779	203
Fair value (gain)/loss on biological assets	(113)	26
Fair value (gain)/loss on quoted equity instruments	(26)	36
Unrealised (gain)/loss on foreign exchange	(62)	36
Non-operating items	(30)	(1,203)
Operating profit before working capital changes	1,893	8,371
Changes in working capital:		
Net changes in inventories	(532)	(199)
Net changes in receivables	22,422	(10,048)
Net changes in payables	(12,615)	195
Cash generated from operations	11,168	(1,681)
Tax paid	(303)	(338)
Tax refund	231	106
Interest paid	-	(1)
Net cash from/(used in) operating activities	11,096	(1,914)
CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	30	1,204
Dividend received from quoted share	8	13
Dividend received from unquoted share	904	-
Proceeds from disposal of property, plant and equipment	33	-
Proceeds from disposal of subsidiary	83,944	-
Purchase of property, plant and equipment	(3,492)	(1,591)
Purchase of biological asset	(384)	10
Deposit received for disposal of subsidiary	-	9,670
Net cash from investing activities	81,043	9,306
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid	(23,101)	-
Dividend paid to non-controlling interest	(960)	(960)
Proceeds from issuance of share capital	-	3
Net cash used in financing activities	(24,061)	(957)
NET INCREASE IN CASH AND CASH EQUIVALENTS	68,078	6,435

SCOPE

SCOPE INDUSTRIES BERHAD
Company No. 200201023713 (591376-D)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW (CONT'D)

For the Year Ended 30 June 2026
(The figures have not been audited)

	12 Months Ended 30/6/2026 RM'000 (Unaudited)	12 Months Ended 30/6/2025 RM'000 (Unaudited)
Effects of foreign currency translation differences for foreign operations	3,259	139
Effects of foreign exchange rate changes	(195)	(2,281)
CASH AND CASH EQUIVALENTS AT BEGINNING	35,265	30,972
CASH AND CASH EQUIVALENTS AT END	106,407	35,265
Represented by:		
Cash and bank balances	105,687	34,384
Cash and bank balances included in non-current assets held for sale	720	881
	106,407	35,265

(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)