## A. Notes to the Interim Financial Report For The Fourth Quarter Ended 30 June 2026

### A1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in compliance with MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 30 June 2025. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of Scope Industries Berhad ("SCOPE" or "Company") and its subsidiary companies (hereinafter referred to as the "Group") since the financial year ended 30 June 2025.

### A2. Changes in Accounting Policies

The accounting policies applied by the Group in the condensed consolidated financial statements are the same as those applied by the Group in its audited financial statements as at and for the financial year ended 30 June 2025.

### A3. Audit Qualification of the Preceding Annual Financial Statements

There was no qualification in the audit report of the preceding annual financial statements of the Group.

### A4. Seasonality or Cyclicality of Operations

The effects of seasonal or cyclical fluctuations, if any, are explained under Section B1 and B2.

### A5. Material Unusual Items

There were no material unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group that are unusual in nature, size or incidence for the current interim period and financial year-to-date.

### A6. Changes in the Estimates

There were no changes in the nature and amount of estimates reported that have a material effect in the current interim period.

## A7. Issuances, Cancellations, Repurchase, Resale and Repayments of Debts and Equity Securities

There were no issuance or repayment of debt or equity securities. There was also no share buy-back, share cancelled, share held as treasury shares or treasury shares resold for the current financial period to date.

## A8. Dividends Paid

There was no dividend paid during the period under review.

## A9. Segment Information

| | Year to date Revenue | | Year to date Operating profit / (loss) | |
|---|---|---|---|---|
| | 30 Jun 2026 RM'000 | 30 Jun 2025 RM'000 | 30 Jun 2026 RM'000 | 30 Jun 2025 RM'000 |
| Investment holding | 15,249 | 3,353 | 20,797 | 5,145 |
| Plantation | 12,582 | 11,359 | 3,288 | 3,738 |
| Trading | - | 16,494 | (187) | 452 |
| Others | - | - | (14) | (36) |
| | 27,831 | 31,206 | 23,884 | 9,299 |
| Consolidation Adjustments: | (15,240) | (3,340) | 7,741 | (10,648) |
| Revenue from continuing operation | 12,591 | 27,866 | | |
| Revenue from discontinued operation | 4,083 | 30,855 | | |
| | 16,674 | 58,661 | | |
| Operating Profit | | | 31,625 | (1,349) |
| Finance income | | | 2,644 | 1,197 |
| Finance cost | | | - | - |
| Profit before taxation | | | 34,269 | (152) |
| Tax Expense | | | (819) | (1,509) |
| Profit/(Loss) from continuing operations | | | 33,450 | (1,661) |
| Loss from discontinued operation | | | (2,662) | (6,578) |
| Profit/(Loss) after taxation | | | 30,788 | (8,239) |

## A10. Valuation of Property, Plant and Equipment

The Group did not revalue any of its property, plant and equipment during the period under review.

## A11. Material Events Subsequent to the End of the Interim Period

There were no material events subsequent to the end of the interim period that have not been reflected in this interim financial report.

## A12. Changes in Composition of the Group

There were no changes in the composition of the Group for the current quarter under review.

## A13. Changes in Contingent Assets and Contingent Liabilities

There were no contingent assets or contingent liabilities of the Group since the last annual balance sheet date.

## B. Additional Notes Pursuant to the ACE Market Listing Requirements For The Fourth Quarter Ended 30 June 2026

## B1. Review of Performance

***Manufacturing Division***

| | 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 |
| Revenue | - | 7,859 | 4,083 | 30,855 |
| Loss after tax | - | (4,041) | (2,662) | (8,093) |

Following its disposal on 1 August 2025, the Manufacturing Division recorded no revenue and no results for the current quarter, compared to the corresponding quarter of the previous year. For the year to date, the division recorded a loss after tax of RM2.66 million, primarily attributable to Responsible Business Alliance ("RBA") reimbursement expenses of RM1.80 million, along with additional depreciation on the factory building and amortisation of leasehold land totaling RM1.28 million.

***Plantation Division***

| | 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 |
| Revenue | 3,212 | 3,273 | 12,582 | 11,359 |
| Profit after tax | 204 | 2 | 2,536 | 2,406 |
| FFB Production *(MT)* | 3,487 | 4,048 | 14,641 | 13,344 |
| Average FFB price *(RM)* | 923 | 808 | 861 | 867 |

The Plantation Division recorded a decrease in revenue to RM3.21 million in the current quarter, compared to RM3.27 million in the corresponding quarter last year. The decrease was mainly attributable to lower FFB production, which offset the positive impact of a higher average fresh fruit bunch ("FFB") price.

## B1. Review of Performance (Cont'd)

Despite the lower revenue, the division reported a higher profit after tax in the current quarter. This was mainly due to the recognition of directors' fees being spread across the respective quarters, as compared to the corresponding quarter last year, when the directors' fees were accrued as a lump sum. In addition, the higher profit was also attributable to a gain in the fair value of biological assets.

***Trading Division***

| | 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 |
| Revenue | - | 10,570 | - | 16,494 |
| EBITDA | (26) | 487 | (158) | 452 |
| Interest on loan from holding company | - | (914) | 1,556 | (1,560) |
| Depreciation | (15) | - | (26) | - |
| (Loss)/Profit before tax | (41) | (427) | 1,372 | (1,108) |
| Tax expense | (12) | 57 | (18) | 139 |
| (Loss)/Profit after tax | (53) | 370 | 1,354 | (969) |

* EBITDA refer to earnings before interest, tax, depreciation and amortisation.

The Group has adopted a cautious approach in managing the Trading Division. The division incurred administrative expenses of RM0.05 million and a tax expense of RM0.01 million. Consequently, it reported a loss after tax of RM0.05 million for the current quarter.

For the financial year ended on 30 June 2026, the division incurred administrative expenses of RM0.16 million hence it reported EBITDA of RM0.15 million.

## B2. Variation of Results against Immediate Preceding Quarter

***Manufacturing division***

| | Individual quarter ended | |
|---|---|---|
| | 30 Jun 2026 RM'000 | 31 Mar 2026 RM'000 |
| Revenue | - | - |
| Profit/(Loss) after tax | - | - |

The Manufacturing Division recorded nil revenue and loss after tax in the current quarter and immediate preceding quarter, following the disposal of the division on 1 August 2025.

## B2. Variation of Results against Immediate Preceding Quarter (Cont'd)

***Plantation division***

| | Individual quarter ended | |
|---|---|---|
| | 30 Jun 2026 | 31 Mar 2026 |
| | RM'000 | RM'000 |
| Revenue | 3,212 | 2,952 |
| Profit after tax | 204 | 738 |

The Plantation Division's revenue improved to RM3.21 million in the current quarter from RM2.95 million in the preceding quarter, mainly due to higher average fresh fruit bunch ("FFB") price.

Changes in average FFB price and FFB production between two quarters are shown below:

| | Individual quarter ended | | |
|---|---|---|---|
| | 30 Jun 2026 | 31 Mar 2026 | Variance |
| Average FFB price *(RM)* | 923 | 835 | 10.54% |
| FFB Production *(MT)* | 3,487 | 3,537 | - 1.41% |

This division recorded a lower profit after tax of RM0.20 million compared to the preceding quarter, mainly attributable to the reversal of an over-accrual of directors' fees for FY2025 amounting to RM0.15 million, as well as the over-provision of staff bonuses in the previous year, coupled with the accrual of staff bonuses for the current year amounting to RM0.12 million.

Additionally, a fair value gain of RM0.08 million on biological assets, an increase in directors' bonuses of RM0.07 million due to the accrual of the current year's directors' bonuses, higher upkeep costs for labour quarters of RM0.04 million, and increases in fertiliser and tractor maintenance costs amounting to RM0.05 million also contributed to the lower profit. The higher tax expense, arising from a higher provision for deferred tax in the current quarter and the over-provision of tax for YA2025 in the preceding quarter, further contributed to the lower profit after tax.

## B2. Variation of Results against Immediate Preceding Quarter (Cont'd)

***Trading division***

| | Individual quarter ended | |
|---|---|---|
| | 30 Jun 2026 RM'000 | 31 Mar 2026 RM'000 |
| Revenue | - | - |
| EBITDA | (26) | (27) |
| Interest on loan from holding company | - | - |
| Depreciation | (15) | (12) |
| | (41) | (39) |
| Tax expenses | (12) | (34) |
| Loss after tax | (53) | (73) |

* EBITDA refer to earnings before interest, tax, depreciation and amortisation.

During the current quarter, the Trading Division did not undertake any trading activities. As a result, it recorded a loss after tax of RM0.05 million, compared to a loss after tax of RM0.07 million in the preceding quarter.

## B3. Prospects

***Manufacturing division***

After a strategic review, the Group opted to divest its manufacturing operations to concentrate on its plantation business as the core focus and to enhance overall resilience. The divestment was completed on 1 August 2025, representing a key milestone in the Group's transformation toward a more focused and sustainable business model. The disposal also realised a gain of RM33.18 million, strengthening the Group's balance sheet and providing increased financial flexibility to support future growth opportunities.

***Plantation division***

CPO (Crude Palm Oil) prices increased from RM4,321 per tonne in March 2026 to RM4,491 per tonne in June 2026. Despite ongoing replanting activities, harvesting yields improved to 10.7 metric tonnes (MT) per hectare (HA) for the twelve months ended 30 June 2026, compared to 9.3 MT/HA in the corresponding prior year. CPO prices are expected to remain bullish over the coming months, driven by expectations of lower overall yields. Management continues to closely monitor FFB production and implement initiatives to further improve yield performance.

For Benua Mutiara Sdn Bhd, initial scout harvesting for the first replanting exercise in Block D was carried out in June 2026, while the second replanting exercise in Block C commenced with planting at the onset of the rainy season in June 2026.

## B3. Prospects (Cont'd)

***Trading division***

Management is seeking legal advice to undertake the necessary actions to expedite the recovery of trade receivables. In addition, management will continue to closely monitor the division's trading activities while assessing the associated risks.

## B4. Variance from Profit Forecast and Profit Guarantee

The Group has not provided any profit forecast or profit guarantee in public document.

## B5. Taxation

| | Current Year to-date 30 Jun 2026 RM'000 |
|---|---|
| Continuing operations: | |
| Malaysian income tax: | |
| Based on results for the financial year | |
| - Current tax | (316) |
| - Deferred tax relating to the origination and reversal of temporary differences | (644) |
| | (960) |
| Over provision of current tax in prior year | 114 |
| Total taxation from continuing operations | (846) |
| Foreign taxation | 27 |
| Total taxation | (819) |

The decrease in the effective tax rate compared to the previous year is primarily due to higher profits resulting from the gain on disposal of a subsidiary.

## B6. Status of Corporate Proposal

There was no corporate proposal announced but not completed as at the date of this report.

## B7. Utilisation of Proceeds from Proposed Disposal

On 15 April 2025, the Group announced its proposal to dispose of its entire stake in SMSB to Luxshare Precision Singapore Pte. Ltd. for a total consideration of RM96.7 million. The proposed disposal was subsequently approved by shareholders at the Extraordinary General Meeting held on 11 July 2025 and was completed on 1 August 2025, after the close of the financial year.

The total proceeds were revised from RM96,700,000 to RM93,613,845 pursuant to the final settlement terms under the SAA, and the Company received the full amount on 8 October 2025.

## B7. Utilisation of Proceeds from Proposed Disposal (Cont'd)

The status of the utilisation of proceeds from the Proposed Disposal as of the date of this report as follows:-

| Description | | Proposed Utilisation (RM'000) | Actual Utilisation (RM'000) | Balance unutilised (RM'000) | Timeframe for Utilisation from 8 Oct 2025 |
|---|---|---|---|---|---|
| 1. | Distribution of Special Interim Dividend | 23,095 | 23,095 | - | Within 1 month |
| 2. | Plantation business of the Group | 50,000 | 1,884 | 48,116 | Within 36 months |
| 3. | General working capital | 17,919 | 3,808 | 14,111 | Within 24 months |
| 4. | Expenses for the Proposed Disposal | 2,600 | 2,600 | - | Within 3 months |
| | Total | 93,614 | 31,387 | 62,227 | |

## B8. Group Borrowings and Debt Securities

As at the date of this report, the Group does not have any borrowing and debt securities.

## B9. Material Litigation

As at the date of this report, the Group does not have any pending material litigation.

## B10. Dividend

No dividend has been recommended for the current quarter under review.

## B11. Earnings Per Share

(i) Basic earnings per share

The basic earnings per share is calculated by dividing the profit attributable to shareholders for the financial period by the weighted average number of ordinary shares in issue.

| | Quarter | | Year to date | |
|---|---|---|---|---|
| | 30 Jun 2026 | 30 Jun 2025 | 30 Jun 2026 | 30 Jun 2025 |
| Profit/(Loss) attributable to owners of the Company (RM'000) | 725 | (7,665) | 29,851 | (8,493) |
| Weighted average number of ordinary shares in issue ('000) | 1,155,036 | 1,155,036 | 1,155,036 | 1,155,036 |
| Basic earnings/(loss) per share (sen) | | | | |
| - Continuing operations | 0.06 | 0.14 | 2.81 | 0.28 |
| - Discontinued operation | - | (0.23) | (0.23) | (0.35) |
| | 0.06 | (0.67) | 2.58 | (0.74) |