

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the Period Ended 30 September 2021

(The figures have not been audited)

	Quarter ended		Year to date	
	30 Sep 2021 RM'000	30 Sep 2020 RM'000	30 Sep 2021 RM'000	30 Sep 2020 RM'000
Revenue	44,861	10,783	44,861	10,783
Cost of sales	(42,495)	(8,894)	(42,495)	(8,894)
<b>Gross profit</b>	<u>2,366</u>	<u>1,889</u>	<u>2,366</u>	<u>1,889</u>
Other income	351	226	351	226
Administrative expenses	(1,501)	(964)	(1,501)	(964)
<b>Operating profit</b>	<u>1,216</u>	<u>1,151</u>	<u>1,216</u>	<u>1,151</u>
Finance costs	(51)	(81)	(51)	(81)
<b>Profit before tax</b>	<u>1,165</u>	<u>1,070</u>	<u>1,165</u>	<u>1,070</u>
Taxation	(71)	(123)	(71)	(123)
<b>Profit for the financial period</b>	<u>1,094</u>	<u>947</u>	<u>1,094</u>	<u>947</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	142	-	142	-
<b>Total comprehensive income for the financial period</b>	<u>1,236</u>	<u>947</u>	<u>1,236</u>	<u>947</u>
<b>Profit attributable to:</b>				
<b>Owners of the Company</b>	874	956	874	956
<b>Non-controlling interests</b>	220	(9)	220	(9)
	<u>1,094</u>	<u>947</u>	<u>1,094</u>	<u>947</u>
<b>Total comprehensive income attributable to:</b>				
<b>Owners of the Company</b>	1,020	956	1,020	956
<b>Non-controlling interests</b>	216	(9)	216	(9)
	<u>1,236</u>	<u>947</u>	<u>1,236</u>	<u>947</u>
<b>Earning per share attributable to owners of the Company (sen)</b>				
<b>- Basic</b>	0.10	0.15	0.10	0.15

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2021)

# SCOPE

SCOPE INDUSTRIES BERHAD

Company No. 200201023713 (591376-D)

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2021

	As At 30 Sep 2021 RM'000 (Unaudited)	As At 30 June 2021 RM'000 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	44,494	40,639
Right-of-use assets	64,803	65,079
Goodwill	14,566	14,566
	123,863	120,284
<b>Current assets</b>		
Inventories	875	904
Biological assets	453	369
Trade receivables	44,978	35,502
Other receivables, deposits and prepayments	1,735	1,151
Investment securities	221	238
Current tax assets	98	88
Cash and bank balances	43,203	3,077
	91,563	41,329
<b>TOTAL ASSETS</b>	<b>215,426</b>	<b>161,613</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	191,989	124,691
Reserves	28,144	28,240
Accumulated losses	(34,701)	(35,576)
	185,432	117,355
Non-controlling interests	9,842	9,626
<b>Total equity</b>	<b>195,274</b>	<b>126,981</b>
<b>Non-current liabilities</b>		
Borrowings	1,116	1,637
Deferred tax liabilities	13,773	13,773
	14,889	15,410
<b>Current liabilities</b>		
Trade payables	1,557	10,881
Other payables and accruals	1,310	5,983
Borrowings	2,039	2,010
Current tax liabilities	357	348
	5,263	19,222
<b>Total liabilities</b>	<b>20,152</b>	<b>34,632</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>215,426</b>	<b>161,613</b>
Net assets per share (RM)	0.1693	0.1651

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2021)

# SCOPE

SCOPE INDUSTRIES BERHAD

Company No. 200201023713 (591376-D)

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For The Period Ended 30 September 2021

(The figures have not been audited)

	Attributable to owners of the Company							
	Non-Distributable							
	Share Capital	Warrants Reserve	Capital Reserve	Foreign currency Translation 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
<b>For financial year 2022</b>								
At 1 July 2021	124,691	-	28,002	238	(35,575)	117,356	9,626	126,982
Foreign exchange differences on translation	-	-	-	(96)	-	(96)	(4)	(100)
Profit for the financial year	-	-	-	-	874	874	220	1,094
Total comprehensive income	-	-	-	(96)	874	778	216	994
Transaction with owners of the Company: Issuance of shares pursuant to right issue	67,298	-	-	-	-	67,298	-	67,298
Balance at 30 September 2021	191,989	-	28,002	142	(34,701)	185,432	9,842	195,274
<b>For financial year 2021</b>								
At 1 July 2020	104,521	2,273	28,002	-	(42,329)	92,467	8,910	101,377
Total comprehensive income	-	-	-	-	956	956	(9)	947
Transaction with owners of the Company: Issuance of shares pursuant to exercise of warrants	5,661	-	-	-	-	5,661	-	5,661
Transfer from warrant reserve upon exercised	1,347	(1,347)	-	-	-	-	-	-
Transfer of fair value allocated to warrants expired	926	(926)	-	-	-	-	-	-
Total transactions with owners	7,934	(2,273)	-	-	-	5,661	-	5,661
Balance at 30 September 2020	112,455	-	28,002	-	(41,373)	99,084	8,901	107,985

(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 2021)



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

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**  
**For The Period Ended 30 September 2021**  
**(The figures have not been audited)**

	<b>3 Months Ended 30/9/2021 RM'000 (Unaudited)</b>	<b>3 Months Ended 30/9/2020 RM'000 (Unaudited)</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	1,165	1,070
Adjustments for :		
Non-cash items	1,449	1,299
Fair value adjustment on biological assets	(84)	(54)
Non-operating items	(163)	(44)
Operating profit before changes in working capital	2,367	2,271
Changes in working capital:		
Net changes in inventories	29	(24)
Net changes in receivables	(10,077)	(3,715)
Net changes in payables	(13,997)	669
Cash used in operations	(21,678)	(799)
Income tax paid	(108)	(33)
Income tax refund	-	62
Net cash used in operating activities	(21,786)	(770)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest received	189	44
Proceeds from disposal of property, plant and equipment	21	-
Purchase of property, plant and equipment	(5,042)	(453)
Purchase of other investment	-	(314)
Net cash used in investing activities	(4,832)	(723)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of right capital	67,298	5,661
Repayment of finance lease liabilities	(491)	(486)
Net cash generated from financing activities	66,807	5,175
NET INCREASE IN CASH AND CASH EQUIVALENTS	40,189	3,682
EFFECTS OF FOREIGN EXCHANGE RATES CHANGES	(63)	-
CASH AND CASH EQUIVALENTS AT BEGINNING	3,077	4,175
CASH AND CASH EQUIVALENTS AT END	43,203	7,857
<b>Represented by:</b>		
Cash and bank balances	43,203	7,857
Bank overdraft	-	-
	43,203	7,857

**(The Condensed Consolidated Statements of Cash Flow should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2021)**