

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the Period Ended 30 September 2024

(The figures have not been audited)

	Quarter ended		Year to date	
	30 Sep 2024 RM'000	30 Sep 2023 RM'000	30 Sep 2024 RM'000	30 Sep 2023 RM'000
Revenue	13,219	40,144	13,219	40,144
Cost of sales	(10,526)	(36,110)	(10,526)	(36,110)
Gross profit	<u>2,693</u>	<u>4,034</u>	<u>2,693</u>	<u>4,034</u>
Other income	120	131	120	131
Administrative expenses	(2,270)	(1,505)	(2,270)	(1,505)
Operating profit	<u>543</u>	<u>2,660</u>	<u>543</u>	<u>2,660</u>
Finance income	285	252	285	252
Finance cost	-	(3)	-	(3)
Profit before tax	<u>828</u>	<u>2,909</u>	<u>828</u>	<u>2,909</u>
Taxation	(88)	(219)	(88)	(219)
Profit for the financial period	<u>740</u>	<u>2,690</u>	<u>740</u>	<u>2,690</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	(26)	255	(26)	255
Total comprehensive income for the financial period	<u>714</u>	<u>2,945</u>	<u>714</u>	<u>2,945</u>
Profit attributable to:				
Owners of the Company	564	2,471	564	2,471
Non-controlling interests	176	219	176	219
	<u>740</u>	<u>2,690</u>	<u>740</u>	<u>2,690</u>
Total comprehensive (loss)/income attributable to:				
Owners of the Company	(571)	2,724	(571)	2,724
Non-controlling interests	1,285	221	1,285	221
	<u>714</u>	<u>2,945</u>	<u>714</u>	<u>2,945</u>
Earning per share attributable to owners of the Company (sen)				
- Basic (sen)	0.05	0.21	0.05	0.21

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2024)

SCOPE

SCOPE INDUSTRIES BERHAD

Company No. 200201023713 (591376-D)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2024

	As At 30 Sep 2024 RM'000 (Unaudited)	As At 30 Jun 2024 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	64,363	65,849
Right-of-use assets	65,368	65,712
Goodwill	4,537	4,537
Deferred tax assets	1,900	1,900
	136,168	137,998
Current assets		
Inventories	1,295	1,315
Biological assets	447	435
Trade receivables	5,043	8,825
Other receivables, deposits and prepayments	495	517
Investment securities	265	265
Current tax assets	238	189
Cash and bank balances	37,964	31,488
	45,747	43,034
TOTAL ASSETS	181,915	181,032
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	192,152	192,152
Other reserves	33,762	34,858
Accumulated losses	(64,474)	(65,038)
	161,440	161,972
Non-controlling interests	3,107	1,821
Total equity	164,547	163,793
Non-current liabilities		
Deferred tax liabilities	12,856	12,856
	12,856	12,856
Current liabilities		
Trade payables	1,162	1,028
Other payables and accruals	3,203	3,266
Current tax liabilities	147	89
	4,512	4,383
Total liabilities	17,368	17,239
TOTAL EQUITY AND LIABILITIES	181,915	181,032
Net assets per share (RM)	0.14	0.14

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2024)

SCOPE

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

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the Period Ended 30 September 2024

(The figures have not been audited)

	←----- Non-Distributable ----->							Total Equity RM'000
	Share Capital RM'000	ESS Reserve RM'000	Capital Reserve RM'000	Foreign currency Translation Reserve RM'000	Accumulated Losses RM'000	Total RM'000	Non- Controlling Interests RM'000	
For financial year 2025								
At 1 July 2024	192,152	2,435	28,002	4,420	(65,038)	161,971	1,822	163,793
Profit for the financial period	-	-	-	-	564	564	176	740
Other comprehensive (loss)/income for the period	-	-	-	(1,135)	-	(1,135)	1,109	(26)
Total comprehensive (loss)/income	-	-	-	(1,135)	564	(571)	1,285	714
<i>Transaction with owners:</i>								
Recognition of equity-settled share-based payment	-	40	-	-	-	40	-	40
Balance at 30 September 2024	192,152	2,475	28,002	3,285	(64,474)	161,440	3,107	164,547
For financial year 2024								
At 1 July 2023	191,989	2,263	28,002	4,112	(28,500)	197,866	9,983	207,849
Profit for the financial period	-	-	-	-	2,471	2,471	219	2,690
Other comprehensive income for the period	-	-	-	253	-	253	2	255
Total comprehensive income	-	-	-	253	2,471	2,724	221	2,945
<i>Transaction with owners of the Company:</i>								
Recognition of equity-settled share-based payment	-	220	-	-	-	220	-	220
Balance at 30 September 2023	191,989	2,483	28,002	4,365	(26,029)	200,810	10,204	211,014

(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 2024)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW

For the Period Ended 30 September 2024

(The figures have not been audited)

	3 Months Ended 30/9/2024 RM'000 (Unaudited)	3 Months Ended 30/9/2023 RM'000 (Unaudited)
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	828	2,909
Adjustments for :		
Non-cash items	2,443	1,948
Equity-settled share-based payment	40	220
Fair value adjustment on biological assets	(12)	(36)
Non-operating items	(284)	(248)
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Operating profit before changes in working capital	3,015	4,793
Changes in working capital:		
Net changes in inventories	20	(5,594)
Net changes in receivables	3,589	1,820
Net changes in payables	67	5,383
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Cash generated from operations	6,691	6,402
Income tax paid	(98)	(105)
Income tax refund	30	
Interest paid	-	(3)
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Net cash generated from operating activities	6,623	6,294
CASH FLOW FROM INVESTING ACTIVITIES		
Interest received	285	252
Proceeds from disposal of property, plant and equipment		11
Purchase of property, plant and equipment	(393)	(462)
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Net cash used in investing activities	(108)	(199)
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of finance lease liabilities	-	(131)
Net cash used in from financing activities	-	(131)
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NET INCREASE IN CASH AND CASH EQUIVALENTS	6,515	5,964
EFFECTS OF FOREIGN EXCHANGE RATE CHANGES	(39)	153
CASH AND CASH EQUIVALENTS AT BEGINNING	31,488	30,516
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CASH AND CASH EQUIVALENTS AT END	37,964	36,633
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Represented by:		
Cash and bank balances	37,964	36,633
Bank overdraft	-	-
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	37,964	36,633

(The Condensed Consolidated Statements of Cash Flow should be read in conjunction with the Aud Financial Statements for the financial year ended 30 June 2024)