

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE SECOND QUARTER ENDED 30 JUNE 2013**

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	Current Quarter Ended 30-Jun-2013 RM'000 Unaudited	Preceding Year Corresponding Quarter Ended 30-Jun-2012 RM'000 Unaudited	Current Year to Date Ended 30-Jun-2013 RM'000 Unaudited	Preceding Year To Date Ended 30-Jun-2012 RM'000 Unaudited
Revenue	8,866	8,221	18,881	16,972
Cost of sales	(4,445)	(4,350)	(9,944)	(8,594)
Gross profit	4,421	3,871	8,937	8,378
Other income	248	214	397	376
Administrative and other operating expenses	(2,509)	(2,198)	(4,981)	(4,444)
Selling and distribution expenses	(906)	(621)	(1,398)	(1,168)
Operating profit	1,254	1,266	2,955	3,142
Depreciation	(126)	(105)	(232)	(201)
Allowance for impairment	-	-	-	(3)
Finance costs	(1)	(2)	(1)	(3)
Profit before taxation	1,127	1,159	2,722	2,935
Taxation	(294)	(317)	(717)	(784)
Profit for the period	833	842	2,005	2,151
Other comprehensive income	2	1	-	(2)
Total comprehensive income for the period	835	843	2,005	2,149
Profit after taxation attributable to the equity holders of the Company	833	842	2,005	2,151
Total comprehensive income attributable to the equity holders of the Company	835	843	2,005	2,149
Weighted average no. of ordinary shares in issue ('000)	42,757	42,757	42,757	42,757
Earnings per share (sen):				
- Basic	1.95	1.97	4.69	5.03
- Diluted	1.95	1.97	4.69	5.03

Note:

- 1) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended ("FYE") 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013**

	UNAUDITED As at 30-Jun-2013 RM'000	AUDITED As At 31-Dec-2012 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	4,579	4,277
Investment securities	34	55
Goodwill on consolidation	8	8
	4,621	4,340
Current Assets		
Inventories	3,555	2,668
Trade receivables	7,515	7,802
Other receivables, deposits and prepayments	230	628
Tax recoverable	364	581
Fixed Deposits placed with licensed banks	16,021	13,712
Cash and bank balances	2,813	2,347
	30,498	27,738
TOTAL ASSETS	35,119	32,078
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share capital	21,379	21,379
Share premium	2,667	2,667
Retained profits	8,482	6,477
Reserve	34	32
Total equity	32,562	30,555
Non current liabilities		
Hire purchase payables	242	-
Deferred tax liabilities	158	158
	400	158
Current liabilities		
Trade payables	127	142
Other payables, deposits and accruals	1,721	834
Hire purchase payables	24	4
Tax payables	285	385
	2,157	1,365
Total liabilities	2,557	1,523
TOTAL EQUITY AND LIABILITIES	35,119	32,078
 Net assets per share attributable to ordinary equity owners of the Company (sen)	76.16	71.46

Note:

- 1) The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the FYE 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SECOND QUARTER ENDED 30 JUNE 2013**

	Attributable to Equity Holders of the Company				
	<u>Non-Distributable</u>		<u>Distributable</u>		
	Share Capital RM'000	Share Premium RM'000	Fair value Adjustment Reserve RM'000	Retained Profits RM'000	Total Equity RM'000
Balance as at 1.1.2012	21,379	2,667	35	8,956	33,037
Dividends	-	-	-	(7,055)	(7,055)
Total comprehensive income for the financial year	-	-	(3)	4,576	4,573
At 31 December 2012 (<i>Audited</i>)	<u>21,379</u>	<u>2,667</u>	<u>32</u>	<u>6,477</u>	<u>30,555</u>
Balance as at 1.1.2013	21,379	2,667	32	6,477	30,555
Total comprehensive income for the financial period	-	-	2	2,005	2,007
Balance as at 30.06.2013 (<i>Unaudited</i>)	<u>21,379</u>	<u>2,667</u>	<u>34</u>	<u>8,482</u>	<u>32,562</u>

Note:

- 1) The Unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Audited Financial Statements for the FYE 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SECOND QUARTER ENDED 30 JUNE 2013**

	Current Year To Date Ended 30-Jun-2013 (Unaudited) RM'000	Preceding Year To Date Ended 30-Jun-2012 (Unaudited) RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	2,722	2,935
Adjustments for		
- Depreciation	232	201
- Gain on disposal of property, plant and equipment	(124)	-
- Property, plant and equipment written off	-	3
- Interest income	(171)	(270)
- Interest expense	1	3
- Dividend income	-	(1)
Operating profit before working capital changes	2,660	2,871
Changes in working capital		
Inventories	(886)	(442)
Receivables	(5,244)	(110)
Payables	6,802	782
Net cash generated from operations	3,332	3,101
Interest received	171	270
Interest paid	(1)	(3)
Taxation paid	(600)	(1,003)
Net cash flows from operating activities	2,902	2,365
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of investment/property, plant and equipment	153	-
Purchase of property, plant and equipment	(541)	(205)
Dividend received	-	1
Net cash flows used in investing activities	(388)	(204)
CASH FLOWS FROM FINANCING ACTIVITIES		
Cash proceeds from hire purchase loans	270	-
Repayment of hire purchase liabilities	(8)	(24)
Net cash from/(used in) financing activities	262	(24)
Net Changes In Cash And Cash Equivalents	2,776	2,137
Cash And Cash Equivalents At The Beginning Of The Period	15,057	18,243
Cash And Cash Equivalents At The End Of The Period	17,833	20,380
Analysis of Cash And Cash Equivalents		
Deposits with licensed banks	16,021	18,023
Cash and bank balances	2,813	3,433
Bank Acceptance	-	(107)
	18,834	21,349
Less: Deposits pledged with licensed banks	(1,001)	(969)
	<u>17,833</u>	<u>20,380</u>

Note:

- 1) The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the FYE 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

QUARTERLY REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2013

NOTES TO THE INTERIM REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2013

(a) NOTES PURSUANT TO THE FINANCIAL REPORTING STANDARD 134 (MFRS 134): INTERIM FINANCIAL REPORTING

A1. Basis of reporting preparation

The interim financial statements are unaudited and have been prepared in accordance with MFRS 134: Interim Financial Reporting and Appendix 9B of the Bursa Malaysia Securities Berhad ACE Market Listing Requirements.

The interim financial statements should be read in conjunction with the Audited Financial Statements of the Company for the FYE 31 December 2012 and the accompanying explanatory notes attached to the interim financial report.

A2. Summary of significant accounting policies

The accounting policies and methods of computation adopted by SCC and its subsidiary companies ("SCC Group" or "Group") in the preparation of this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2012.

The application of the following new/revised MFRSs, Issues Committee ("IC") Interpretations, amendments to MFRSs and IC Interpretations, issued by the Malaysian Accounting Standards Board ("MASB"), which are mandatory and will be effective for the financial periods as stated below, will have no material impact on the financial statements of the Group and of the Company:

<u>New MFRSs</u>		Effective for financial periods commencing on or after
MFRS 10	Consolidation Financial Statement	1 January 2013
MFRS 11	Joint Arrangement	1 January 2013
MFRS 12	Disclosures of Interests in Other Entities	1 January 2013
MFRS 13	Fair Value Measurement	1 January 2013
<u>Revised MFRSs</u>		
MFRS 119	Employee Benefits	1 January 2013
MFRS 127	Separate Financial Statement	1 January 2013
MFRS 128	Investments in Associates and Joint Ventures	1 January 2013
<u>Amendments/Improvements to MFRSs</u>		
MFRS 1	First-time Adoption of Financial Reporting Standards	1 January 2013
MFRS 7	Financial Instruments: Disclosures	1 January 2013
MFRS 10	Consolidation Financial Statement	1 January 2013
MFRS 11	Joint Arrangement	1 January 2013
MFRS 12	Disclosures of Interests in Other Entities	1 January 2013
MFRS 101	Presentation of Financial Statement	1 July 2012 and 1 January 2013
MFRS 116	Property, Plant and Equipment	1 January 2013
MFRS 132	Financial Instruments: Presentation	1 January 2013 and 1 January 2014
MFRS 134	Interim Financial Reporting	1 January 2013

QUARTERLY REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2013

A2. Summary of significant accounting policies (con'd)

MFRS, Amendments to MFRS and IC Interpretation that are applicable to the Group but not yet effective

The Group did not early adopt the following standards that have been issued by the Malaysian Accounting Standards Board as these are effective for financial period beginning on or after 1 January 2014:

- MFRS 9 Financial Instruments (effective from 1 January 2015)
- Amendments to MFRS 10, 11 and 127 Investment Entities (effective from 1 January 2014)
- Amendments to MFRS 132 Financial Instruments: Presentation (effective from 1 January 2014)

A3. Auditors' report

There was no qualification on the audited financial statements of the Group for the FYE 31 December 2012.

A4. Seasonal or cyclical factors

The operations of the Group were not significantly affected by seasonal or cyclical factors during the current quarter and current year to date under review.

A5. Items of unusual nature and amount

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current quarter and current year to date under review.

A6. Material changes in estimates

There were no changes in the estimates that had a material effect in the current quarter and period to date results.

A7. Issuances, cancellations, repurchase, resale and repayments of debt and equity securities

There was no issuance, cancellation, repurchase, resale and repayment of debts and equity securities for the current quarter and current year to date under review.

A8. Dividends paid

- (a) There was no dividend paid during the financial period ended 30 June 2013 and preceding year's corresponding period ended 30 June 2012.
- (b) A single tier tax exempt interim dividend of 5 sen per ordinary share and a special single tier tax exempt interim dividend of 5 sen per ordinary share amounting to RM4,275,700.00 in respect of the financial year ending 31 December 2013 was paid on 31 July 2013.

QUARTERLY REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2013

A9. Segmental information

Segmental information of the Group's revenue is as follows:

	Animal Health Products RM'000	Food Service Equipment RM'000	Others RM'000	Total RM'000	Inter-segment Elimination RM'000	Consolidated RM'000
RESULTS FOR THE QUARTER ENDED 30 JUNE 2013						
REVENUE						
External revenue	4,246	4,620	-	8,866	-	8,866
Inter-segment						
- sales	-	73	-	73	(73)	-
- management fees received	-	-	353	353	(353)	-
Total revenue	4,246	4,693	353	9,292	(426)	8,866
RESULTS						
Other income						
- fixed deposit interest				116	-	116
- rental income				69	(28)	41
- miscellaneous income				91	-	91
Depreciation				(126)	-	(126)
Finance costs				(1)	-	(1)
Taxation expenses				(294)	-	(294)
Unallocated corporate expenses				(8,314)	454	(7,860)
Segment profit				833	-	833

	Animal Health Products RM'000	Food Service Equipment RM'000	Others RM'000	Total RM'000	Inter-segment Elimination RM'000	Consolidated RM'000
RESULTS FOR THE QUARTER ENDED 30 JUNE 2012						
REVENUE						
External revenue	3,075	5,146	-	8,221	-	8,221
Inter-segment						
- sales	26	5	-	31	(31)	-
- dividend			4,276	4,276	(4,276)	-
- management fees received	-	-	328	328	(328)	-
Total revenue	3,101	5,151	4,603	12,856	(4,635)	8,221
RESULTS						
Other income						
- fixed deposit interest				157	-	157
- rental income				68	(29)	39
- miscellaneous income				18	-	18
Depreciation				(105)	-	(105)
Finance costs				(2)	-	(2)
Taxation expenses				(317)	-	(317)
Unallocated corporate expenses				(7,557)	388	(7,169)
Segment profit				5,118	(4,276)	842

A10. Valuation of property, plant and equipment

There was no valuation of property, plant and equipment in the current quarter under review.

QUARTERLY REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2013

A11. Capital commitments

As at the balance sheet date, there was no outstanding capital commitments not provided for in the interim financial report.

A12. Material subsequent event

There was no material subsequent event.

A13. Changes in the composition of the Group

There was no change in the composition of the Group for the current quarter under review.

A14. Contingent liabilities and contingent assets

There were no contingent liabilities and contingent assets, which upon becoming enforceable may have a material effect on the net assets, profits or financial position of the Group for the current quarter and current year to date under review since the last annual balance sheet date.

A15. Significant related party transactions

Save as disclosed in the Audited Financial Statements for the FYE 31 December 2012, there were no other significant related party transactions for the current quarter under review.

QUARTERLY REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2013

B. ADDITIONAL INFORMATION REQUIRED UNDER THE LISTING REQUIREMENTS

B1. Review of performance

The comparison of the current year 2nd quarter revenue against previous year 2nd quarter revenue is set out below:

	Current Quarter Ended 30-Jun-13 RM'000	Corresponding Quarter ended 30-Jun-12 RM'000	Variance RM'000
Revenue - Animal Health Product Division	4,246	3,075	1,171
- Food Service Equipment Division	4,620	5,146	(526)

The Group achieved revenue of RM8.87 million for the current quarter ended 30 June 2013 (“FPE2013”) as compared to RM8.22 million in the preceding year quarter ended 30 June 2012 (“FPE2012”). The increase in revenue by approximately 7.91% compared to the preceding year corresponding quarter was mainly due to reasons as explained below.

During the current quarter, Animal Health Product Division recorded revenue of RM4.25 million as compared to RM3.08 million in FPE2012. The increase of approximately 37.99% was due to the launching of new products and increase in demand for animal health products from our customers due to their business expansion during the quarter under review.

During the current quarter, Food Service Equipment Division recorded revenue of RM4.62 million as compared to RM5.15 million in FPE 2012. The decrease of approximately 10.29% was due to the deferment of some of our customers’ orders to the subsequent quarter.

B2. Material changes in the profit before taxation for the current quarter as compared to the immediate preceding quarter

For FPE 2013, the Group achieved a profit before tax of approximately RM1.13 million as compared to approximately RM1.59 million in the immediate preceding quarter ended 31 March 2013. The decrease in profit before taxation of approximately RM0.46 million, representing a decrease of approximately 28.93%, was mainly due to the increase in selling and distribution expenses by approximately RM0.42 million from approximately RM0.49 million in the immediate preceding quarter ended 31 March 2013 to approximately RM0.91 million in the current quarter ended 30 June 2013. The increase in selling and distribution expenses was mainly due to trade exhibition expenses for both divisions and sales promotion expenses for Animal Health Product division during FPE 2013.

B3. Prospects

The Group will continue to focus and grow its Animal Health Product Division and Food Service Equipment Division which are expected to remain stable, sustainable and resilient, with the expected positive outlook of the Malaysia economy in the year 2013. The Group expects better performance in the Food Service Equipment Division in the year 2013 by leveraging on the growing number of food & beverage outlets such as hypermarket chain, fast food outlets, cinema chains, cafes and restaurants.

Barring any unforeseen circumstances, the Board of Directors is optimistic of the Group’s prospect in the future.

QUARTERLY REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2013

B4. Profit forecast

No profit forecast has been issued by the Group previously in any public document.

B5. Taxation

	Current Quarter Ended 30-June-13 RM'000	Corresponding Quarter Ended 30-June-12 RM'000	Current Year-To-Date Ended 30-June-13 RM'000	Corresponding Year-To-Date Ended 30-June-12 RM'000
Income tax:				
- Current year	294	317	717	784
- (Over) / under provision for tax in prior year	-	-	-	-
	294	317	717	784
Deferred tax:				
- Relating to origination and reversal of temporary difference	-	-	-	-
	294	317	717	784

The Group's effective tax rate for the current quarter 30 June 2013 and current year to date ended 30 June 2013 was 26.09% and 26.34% respectively which was higher than the statutory rate due to certain non tax-deductible expenses.

B6. Status of corporate proposal

There is no corporate proposal announced but not completed at a date not earlier than 7 days from the date of this quarterly report.

B7. Utilisation of IPO Proceeds

The status of utilisation of the IPO proceeds is as follows:

Purpose	Proposed utilisation RM'000	Revised utilisation as per announcement dated 23 July 2012 RM'000	Actual utilisation RM'000	Intended revised timeframe for utilisation from the listing date* as per announcement dated 29 July 2013 (Months)	Balance/ (Deviation)		Explanations
					Amount RM'000	%	
Capital Expenditures	2,000	2,000	526	48	1,474	73.7%	(1)
Program development expenditure	3,000	-	-	-	-	-	-
Working capital	2,291	5,291	3,699	48	1,592	30.1%	(1)
Estimated listing expenses	1,380	1,380	1,380	Upon listing	-	-	-
Total	8,671	8,671	5,605		3,066	35.4%	

Notes:

* SCC Holdings Berhad was listed on 3rd August 2010.

(1) As at the date of this report, the IPO proceeds is expected to be utilised within the estimated revised time frame and the Group does not expect any material deviation in its utilisation of IPO proceeds.

QUARTERLY REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2013

B8. Group borrowings and debt securities

The Group's borrowings as 30 June 2013 were as follow:-

	Secured RM'000	Unsecured RM'000	Total RM'000
<u>Short term borrowings:-</u>			
Hire purchase payables	24	-	24
	<u>24</u>	<u>-</u>	<u>24</u>
<u>Long term borrowings:-</u>			
Hire purchase payables	242	-	242
	<u>242</u>	<u>-</u>	<u>242</u>
Total borrowings	<u>266</u>	<u>-</u>	<u>266</u>

All the Group's borrowings are denominated in Ringgit Malaysia.

B9. Material litigation

There are no material litigations during the current quarter under review.

B10. Dividend

- (a) No dividend was proposed or declared for the current financial period ended 30 June 2013.
- (b) Dividend declared during the current financial year to date ended 30 June 2013 were a single tier tax exempt interim dividend of 5 sen per ordinary share and a special single tier tax exempt interim dividend of 5 sen per ordinary share amounting to RM4,275,700.00 in respect of the financial year ending 31 December 2013 which was paid on 31 July 2013.
- (c) Dividend declared during the preceding year's corresponding period to date ended 30 June 2012 were a single tier tax exempt interim dividend of 5 sen per ordinary share and a special single tier tax exempt interim dividend of 5 sen per ordinary share amounting to RM4,275,700.00 in respect of the financial year ending 31 December 2012 which was paid on 31 October 2012.

B11. Earnings per share

The basic and diluted earnings per share is calculated based on the Group's profit after tax attributable to equity holders of the Company divided by the weighted average number of ordinary shares as follows:

	Current Quarter Ended 30-June-13	Corresponding Quarter Ended 30-June-12	Current Year-To-Date Ended 30-June-13	Corresponding Year-To-Date Ended 30-June-12
Group's profit after tax attributable to the equity holders of the Company (RM'000)	833	842	2,005	2,151
Weighted average number of ordinary shares in issue ('000)	42,757	42,757	42,757	42,757
Earnings per share (sen)				
- basic	1.95	1.97	4.69	5.03
- diluted	1.95	1.97	4.69	5.03

QUARTERLY REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2013

B12. Supplementary information on the disclosure of realised and unrealised profit

The amounts of realised and unrealised profits included in the retained profit of the Group are as follows:

	Unaudited As at 30-June-13 RM'000	Audited As at 31-Dec-2012 RM'000
- Realised	8,605	6,600
- Unrealised	(123)	(123)
	8,482	6,477

B13. Profit for the year

Profit for the current quarter ended 30 June 2013 and current year to date ended 30 June 2013 was arrived at after crediting / (charging) the following:

	Current Quarter Ended 30-Jun-13 RM'000	Current Year to Date Ended 30-Jun-13 RM'000
Interest income	116	171
Other income including investment income	51	97
Interest expense	(1)	(1)
Depreciation and amortization	(126)	(232)
Provision for and write off of receivables	-	-
Impairment loss on trade receivables no longer required	-	-
Provision for and write off of inventories	-	-
Gain on disposal of quoted or unquoted investments or properties	77	124
Impairment of assets	-	-
Foreign exchange gain /(loss)	4	5
Gain / (loss) on derivatives	-	-
Exceptional items (with details)	-	-

B14. Authorisation for issue

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the Directors on 26 August 2013.

By order of the board
SCC Holdings Berhad

Wong Keo Rou (MAICSA 7021435)
Company Secretary
Kuala Lumpur
Date: 26 August 2013