

**SCGM BHD**

[Registration No. 200701021012 (779028-H)]

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2023 - UNAUDITED**

	<b>UNAUDITED</b>	<b>AUDITED</b>
	<b>As at</b>	<b>As at</b>
	<b>31 December 2023</b>	<b>30 April 2023</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>ASSETS</b>		
<b>Current assets</b>		
Other Receivables	70	138
Cash and Bank Balances	127,168	109,032
<b>Total current assets</b>	<b>127,238</b>	<b>109,170</b>
Non Current Assets Held For Sale	-	11,522
<b>Total Assets</b>	<b>127,238</b>	<b>120,692</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share Capital	63,118	63,118
Treasury Shares	(2,310)	(2,310)
Unappropriated Profit	57,468	50,821
<b>Total Equity</b>	<b>118,276</b>	<b>111,629</b>
<b>LIABILITIES</b>		
<b>Current liabilities</b>		
Other Payables	655	744
Loan From A Director	8,000	8,000
Tax Payable	307	319
<b>Total current liabilities</b>	<b>8,962</b>	<b>9,063</b>
<b>Total Liabilities</b>	<b>8,962</b>	<b>9,063</b>
<b>Total Equity and Liabilities</b>	<b>127,238</b>	<b>120,692</b>
<b>Net Assets Per Share (SEN)</b>	<b>61.42</b>	<b>57.97</b>

The unaudited condensed consolidated statement of financial position should be read in conjunction with the consolidated financial statements of the Group as at and for the financial year ended 30 April 2023 and the accompanying explanatory notes attached to this interim financial report.

The Company has changed its financial year end from 30 April to 31 December, current financial period from 1<sup>st</sup> May 2023 to 31<sup>st</sup> December 2023.

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**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED 31 DECEMBER 2023 - UNAUDITED**

	INDIVIDUAL 2 MONTHS ENDED 31 December 2023 RM'000	INDIVIDUAL 2 MONTHS ENDED 31 December 2022# RM'000	CUMULATIVE 8 MONTHS ENDED 31 December 2023 RM'000	CUMULATIVE 8 MONTHS ENDED 31 December 2022# RM'000
REVENUE	-	-	-	-
OPERATING EXPENSES	(788)	-	(2,105)	-
OTHER OPERATING INCOME	7,632	-	9,592	-
PROFIT FROM OPERATIONS	<u>6,844</u>	<u>-</u>	<u>7,487</u>	<u>-</u>
FINANCE COSTS	(50)	-	(198)	-
PROFIT BEFORE TAX	<u>6,794</u>	<u>-</u>	<u>7,289</u>	<u>-</u>
TAX EXPENSE	(200)	-	(642)	-
<b>PROFIT FOR THE PERIOD</b>	<u><u>6,594</u></u>	<u><u>-</u></u>	<u><u>6,647</u></u>	<u><u>-</u></u>
<b>OTHER COMPREHENSIVE INCOME</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<u><u>6,594</u></u>	<u><u>-</u></u>	<u><u>6,647</u></u>	<u><u>-</u></u>
<b>PROFIT FOR THE PERIOD ATTRIBUTABLE TO: - OWNERS OF THE COMPANY</b>	<u><u>6,594</u></u>	<u><u>-</u></u>	<u><u>6,647</u></u>	<u><u>-</u></u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO: - OWNERS OF THE COMPANY</b>	<u><u>6,594</u></u>	<u><u>-</u></u>	<u><u>6,647</u></u>	<u><u>-</u></u>
<b>Earnings Per Share ("EPS") attributable to owners of the Company</b>				
BASIC (SEN)*	3.42	-	3.45	-
DILUTED (SEN)	N/A	N/A	N/A	N/A

\* Comparative figures were based on weighted average number of ordinary shares (adjusted for 1,038,600 treasury shares held by the Company) to be comparable with the current period's presentation.

# The Group changed the financial year end from 30 April to 31 December, consequently no comparative figures available for the preceding year corresponding quarter/period ended 31 December 2022.

The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the consolidated financial statements of the Group as at and for the financial year ended 30 April 2023 and the accompanying explanatory notes attached to this interim financial report.

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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 DECEMBER 2023 - UNAUDITED****FOR THE PERIOD ENDED 31 DECEMBER 2023 - UNAUDITED**

&lt;----- Attributable to equity holders of the Company -----&gt;

	Non-Distributable			Distributable	TOTAL EQUITY
	SHARE CAPITAL	TREASURY SHARES	REVERSE ACQUISITION RESERVE	UNAPPROPRIATED PROFIT	
	RM'000	RM'000	RM'000	RM'000	RM'000
Balance at 1 November 2023	63,118	(2,310)	-	50,874	111,682
Profit and total comprehensive income for the period	-	-	-	6,594	6,594
Balance at 31 December 2023	63,118	(2,310)	-	57,468	118,276

**FOR THE PERIOD ENDED 31 DECEMBER 2022 - UNAUDITED**

&lt;----- Attributable to equity holders of the Company -----&gt;

	Non-Distributable			Distributable	TOTAL EQUITY
	SHARE CAPITAL	TREASURY SHARES	REVERSE ACQUISITION RESERVE	UNAPPROPRIATED PROFIT	
	RM'000	RM'000	RM'000	RM'000	RM'000
Balance at 1 Nov 2022	132,440	(2,310)	-	44,659	174,789
Profit and total comprehensive income for the period	-	-	-	-	-
Balance At 31 December 2022	132,440	(2,310)	-	44,659	174,789

The unaudited condensed consolidated statement of changes in equity should be read in conjunction with the consolidated financial statements of the Groupas at and for the financial year ended 30 April 2023 and the accompanying explanatory notes attached to this interim financial report.

There is no comparative figures available for the preceding year corresponding quarter/period ended 31 December 2022.

The Company has changed its financial year end from 30 April to 31 December, current financial period from 1<sup>st</sup> May 2023 to 31<sup>st</sup> December 2023.

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED 31 DECEMBER 2023 - UNAUDITED**

	<b>8 MONTHS ENDED 31 DECEMBER UNAUDITED 2023 RM'000</b>	<b>8 MONTHS ENDED 31 DECEMBER UNAUDITED 2022 RM'000</b>
<b>OPERATING ACTIVITIES</b>		
Profit Before Tax	7,289	-
Adjustments for:		
Gain on disposal of property, plant and equipment	(6,978)	-
Interest expense	198	-
Interest income	(2,587)	-
Operating loss before working capital changes	<u>(2,078)</u>	<u>-</u>
Changes in working capital:-		
Receivables	42	-
Payables	(287)	-
Cash flows used in operations	<u>(2,323)</u>	<u>-</u>
Tax paid	(654)	-
<b>Net cash flows used in operating activities</b>	<u>(2,977)</u>	<u>-</u>
<b>INVESTING ACTIVITIES</b>		
Proceeds from disposal of property, plant and equipment	18,500	-
Interest received	2,613	-
<b>Net cash flows from investing activities</b>	<u>21,113</u>	<u>-</u>
<b>FINANCING ACTIVITIES</b>		
Interest paid	-	-
<b>Net cash flows from financing activities</b>	<u>-</u>	<u>-</u>
Net change	18,136	-
At beginning of financial period	109,032	-
At end of financial period	<u><u>127,168</u></u>	<u><u>-</u></u>

The unaudited condensed consolidated statement of cash flows should be read in conjunction with the consolidated financial statements of the Group as at and for the financial year ended 30 April 2023 and the accompanying explanatory notes attached to this interim financial report.

There is no comparative figures available for the preceding year corresponding quarter/period ended 31 December 2022.

The Company has changed its financial year end from 30 April to 31 December, current financial period from 1<sup>st</sup> May 2023 to 31<sup>st</sup> December 2023.