UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED 31 MARCH 2026

	3 months ended 31 March			3 months ended 31 March		
	2026 RM'000 Unaudited	2025 RM'000 Unaudited	%	2026 RM'000 Unaudited	2025 RM'000 Audited	%
Revenue	16,686	13,549	23%	16,686	13,549	23%
Cost of sales	(11,189)	(9,723)		(11,189)	(9,723)	
Gross profit	5,497	3,826	44%	5,497	3,826	44%
Other income	215	259		215	259	
Administrative and other operating expenses	(2,754)	(2,433)		(2,754)	(2,433)	
Selling and distribution expenses	(1,185)	(912)		(1,185)	(912)	
Operating Profit	1,773	740	140%	1,773	740	140%
Allowance for impairment	-	-		-	-	
Finance costs	(27)	(21)		(27)	(21)	
Profit before taxation	1,746	719	143%	1,746	719	143%
Taxation	(454)	(212)		(454)	(212)	
Profit/(Loss) for the year	1,292	507	155%	1,292	507	155%
Other comprehensive (loss)/income	(1)	8		(1)	8	
Total comprehensive income for the year	1,291	515	151%	1,291	515	151%
Profit/(Loss) after taxation attributable to the equity holders of the Company	1,292	507		1,292	507	
Total comprehensive Profit/(Loss) attributable to the equity holders of the Company	1,291	515		1,291	515	
Weighted average no. of ordinary shares in issue ('000)	141,160	141,160		141,160	141,160	
Profit/(Loss) per share (sen):						
- Basic	0.92	0.36		0.92	0.36	
- Diluted	0.92	0.36		0.92	0.36	

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 2025 and the accompanying explanatory notes attached to the interim financial statements.

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE FIRST QUARTER ENDED 31 MARCH 2026

	UNAUDITED As at 31/3/2026 RM'000	AUDITED As At 31/12/2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	4,795	4,923
Investment properties	527	531
Investment securities	73	75
Right of Use Assets	1,283	788
	6,678	6,317
Current Assets		
Inventories	14,469	16,123
Trade receivables	12,071	11,713
Other receivables, deposits and prepayments	328	1,577
Tax recoverable	634	372
Other investment	16,020	12,904
Cash and bank balances	5,694	6,650
	49,216	49,339
Total Assets	55,894	55,656
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share capital	24,079	24,079
Reserves	25,949	26,069
Total equity	50,028	50,148
Non current liabilities		
Deferred tax liabilities	174	174
Lease liabilities	974	573
	1,148	747
Current liabilities		
Trade payables	2,097	2,085
Other payables, deposits and accruals	1,843	2,407
Lease liabilities	359	269
Tax payables	419	-
	4,718	4,761
Total lialibities	5,866	5,508
TOTAL EQUITY AND LIABILITIES	55,894	55,656
Net assets per share attributable to ordinary equity owners of the Company (sen)	35.44	35.53

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 2025 and the accompanying explanatory notes attached to the interim financial statements.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED 31 MARCH 2026

	Non-Distributable			Distributable	
	Share Capital RM'000	Fair value Adjustment Reserve RM'000	Foreign Currency Translation Reserve RM'000	Retained Profits RM'000	Total Equity RM'000
Balance as at 1.1.2025	24,079	81	(37)	23,872	47,995
Total comprehensive income for the financial period	-	(16)	71	3,509	3,564
Dividends paid	-	-	-	(1,411)	(1,411)
Balance as at 31.12.2025 *(Audited)*	24,079	65	34	25,970	50,148
Balance as at 1.1.2026	24,079	65	34	25,970	50,148
Total comprehensive (loss)/income for the financial period	-	(3)	2	1,292	1,291
Dividend paid	-	-	-	(1,411)	(1,411)
Balance as at 31.3.2026 *(Unaudited)*	24,079	62	36	25,851	50,028

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 2025 and the accompanying explanatory notes attached to the interim financial statements.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED 31 MARCH 2026

	3 months ended 31/3/2026 RM'000	12 months ended 31/12/2025 RM'000 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	1,746	4,831
Adjustments for		
- Depreciation and amortisation	269	987
- Dividend received	-	(1)
- Gain/loss on disposal of property, plant and equipment	-	(14)
- Gain/ loss on terminaton of lease contracts	136	-
- Fair value gain on financial assets	(117)	(450)
- Impairment loss on trade receivables	-	119
- Reversal of impairment losses on trade receivables	-	(83)
- Provision for slow-moving inventories	-	256
- Reversal of provision for slow-moving inventories	-	(166)
- Interest expenses	27	82
- Interest Income	(26)	(97)
- Unrealised loss/(gain) on foreign exchange	44	143
Write-off of:-		
- Other Receivables	-	4
- Inventories	4	341
- Property, plant and equipment	-	12
Operating profit before working capital changes	**2,084**	**5,964**
Changes in working capital		
Inventories	1,650	(1,489)
Receivables	891	1,542
Payables	(549)	(805)
Net cash generated from/(used in) operations	**4,076**	**5,212**
Interest expenses	(27)	(82)
Taxation refund	233	537
Taxation paid	(508)	(1,295)
Net cash flows from/(used in) operating activities	**3,774**	**4,372**
CASH FLOWS FROM INVESTING ACTIVITIES		
Net changes in other investments	(3,000)	(500)
Sales proceeds on disposal of property, plant and equipment	-	14
Dividend received	0	1
Interest received	26	97
Purchases of :		
- property, plant and equipment	(21)	(286)
Net cash flows (used in)/from investing activities	**(2,995)**	**(674)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend Paid	(1,412)	(1,411)
Repayment of Financial Liabilities	(251)	(409)
Net cash used in financing activities	**(1,662)**	**(1,820)**
Net Changes In Cash And Cash Equivalents	**(884)**	**1,878**
Cash And Cash Equivalents At The Begining Of The Period	**6,650**	**4,871**
Effect of exchange translation differences on cash and cash equivalents	**(72)**	**(99)**
Cash And Cash Equivalents At The End Of The Period	**5,694**	**6,650**
Analysis of Cash And Cash Equivalents		
Cash and bank balances	5,694	6,650
	5,694	**6,650**
Less: Bank borrowings	-	-
	5,694	**6,650**

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 2025 and the accompanying explanatory notes attached to the interim financial statements.

NOTES TO THE INTERIM REPORT FOR THE FINANCIAL PERIOD ENDED 31 MARCH 2026
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 ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the Audited Financial Statements of the Company for the FYE 31 December 2025 and the accompanying explanatory notes attached to the interim financial report.

A2. Summary of significant accounting policies

The significant accounting policies adopted in the preparation of the interim financial statements are consistent with those used in the preparation of the Group's audited financial statements for the financial year ended 31 December 2025 except for the adoption of the pronouncements that become effective from 1 January 2026.

MFRSs and amendments effective for annual period beginning on or after 1 January 2026:

Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments

The adoption of the above pronouncement did not have any material impact on the financial statements of the Group.

The Group has not applied the following new MFRSs, new interpretations and amendments to MFRSs that have been issued by the MASB but are not yet effective for the Group:

Effective for financial periods beginning on or after 1 January 2027

MFRS 18	Presentation and Disclosure in Financial Statements
MFRS 19 and Amendments to MFRS 19	Subsidiaries without Public Accountability: Disclosures
Amendments to MFRS 121	The Effects of Changes in Foreign Exchange Rates - Translation to a Hyperinflationary Presentation Currency

Effective date of these Amendments to Standards has been deferred, and yet to be announced

Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The Group intends to adopt the new MFRSs and amendment to MFRSs, if applicable, when they become effective.

The initial application of the accounting standards or amendments is not expected to have any material financial impacts to the current period and prior period financial statements of the Group.

A3. Auditors' report

There was no qualification on the audited financial statements of the Group for the FYE 31 December 2025.

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 single tier tax exempt dividend of 1 sen per ordinary share amounting to RM1,411,601.40 in respect of the FYE 31 December 2025 was paid on 27 March 2026.

A9. Segmental information

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

	3 months ended		3 months ended	
	31/3/2026 RM'000	31/3/2025 RM'000	31/3/2026 RM'000	31/3/2025 RM'000
Profit				
Reportable segment profit	1,292	507	1,292	507
Included in the measure of segment profit are:				
Revenue - Animal Health Products	9,083	8,008	9,083	8,008
- Foodservice Equipment	6,214	5,521	6,214	5,521
- Food Supplies	1,390	20	1,390	20
	16,686	13,549	16,686	13,549
Add: Inter-segment sales	1,087	728	1,087	728
Total revenue before eliminating inter company transaction	17,773	14,277	17,773	14,277
Depreciation of property, plant and equipment	(148)	(144)	(148)	(144)
Reconciliation of reportable segment profit and revenue profit				
Reportable segment revenue	16,686	13,549	16,686	13,549
Unallocated expenses	(14,939)	(12,836)	(14,939)	(12,836)
Finance cost	(27)	(21)	(27)	(21)
Finance income	26	27	26	27
Taxation	(454)	(212)	(454)	(212)
Consolidated profit after tax	1,292	507	1,292	507
Revenue				
Reported segment	16,686	13,549	16,686	13,549
Non-reportable segment	-	-	-	-
Consolidated revenue	16,686	13,549	16,686	13,549

No segmental information is provided on a geographical basis as the Group's activities are carried out predominantly in Malaysia. Revenue from subsidiary in Cambodia has been consolidated in the reported revenue of the Foodservice Equipment and Food Supplies segments.

Segment assets
Segment assets information is not presented regularly to Board of Directors and hence, no disclosure is made on segment assets.

Segment liabilities
Segment liabilities information is not presented regularly to Board of Directors and hence, no disclosure is made on segment liabilities.

The comments on page 5 apply to operating segments.

A10. Valuation of property, plant and equipment

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

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

Saved as disclosed in the Audited Financial Statements for the FYE 31 December 2025, there were no other significant related party transactions for the current quarter under review.

B. ADDITIONAL INFORMATION REQUIRED UNDER THE LISTING REQUIREMENTS

B1. Review of performance

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

	3 months ended 31 March			3 months ended 31 March		
	31/3/2026	31/3/2025	Change	31/3/2026	31/3/2025	Change
	RM'000	RM'000	%	RM'000	RM'000	%
Revenue	16,686	13,549	23%	16,686	13,549	23%
Cost of sales	(11,189)	(9,723)	15%	(11,189)	(9,723)	15%
Gross profit	5,497	3,826	44%	5,497	3,826	44%
Profit before interest and tax	1,773	740	140%	1,773	740	140%
Profit before tax	1,746	719	143%	1,746	719	143%
Profit/(Loss) after tax	1,292	507	155%	1,292	507	155%

Quarter Ended 31 March 2026 compared to Quarter Ended 31 March 2025

The Group's revenue for the current quarter ended 31 March 2026 increase to RM16.686 million, compared to RM13.549 million in the corresponding quarter of the previous year. The increase was mainly due to the reasons as explained below:

During the current quarter ended 31 March 2026, the Animal Health Product Division recorded revenue of RM9.083 million, compared to RM8.008 million in the corresponding quarter ended 31 March 2025. The increase of approximately 13.42% was primarily due to the increase in demand by customers.

During the current quarter ended 31 March 2026, the Foodservice Equipment Division recorded revenue of RM6.214 million, compared to RM5.521 million in the corresponding quarter ended 31 March 2025. This represents a 12.55% increase in sales, mainly driven by higher sales of foodservice equipment to key customers.

Among all divisions, the Food Supplies Division achieved the most significant growth during the current quarter. However, the improvement was mainly supported by overseas orders, and the Group has yet to establish a consistent order flow from these customers.

The improvement in sales margin was mainly attributable to better profit margins achieved across different product mix.

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

	3 months ended		
	31/3/2026	31/12/2025	Change
	RM'000	RM'000	%
Revenue	16,686	15,477	8%
Operating profit	1,773	446	298%
Profit before interest and tax	1,773	409	333%
Profit before tax	1,746	390	348%
Profit after tax	1,292	577	124%

For current quarter ended 31 March 2026, the Group recorded a profit before tax of approximately RM1.746 million as compared to profit before tax of RM0.39 million in the immediately preceding quarter ended 31 December 2025. The increase in profit before tax was mainly due to improved gross profit margins and lower administrative expenses compared to the previous quarter, which included higher year-end expense adjustments.

B3. Prospects

The Group remains optimistic about its outlook as livestock farming continues to play an important role in Malaysia's agricultural sector. Sustained demand for animal health products is expected to contribute positively to the Group's revenue.

Additionally, the Group remains cautious on the market outlook especially ongoing geopolitical uncertainties, which have contributed to the recent increase in oil prices. Rising fuel and transportation costs may continue to exert pressure on the Group's operating expenses. Nevertheless, the Group will continue to closely monitor market developments and implement appropriate cost management and operational strategies to mitigate the impact of such challenges.

The Food Manufacturing Division will continue to actively engage with overseas customers to reinforce relationships and maintain stability in international markets. Building on the encouraging performance in the previous financial year, the Group anticipates further progress in the coming periods.

The Board of Directors remains committed to navigating evolving market dynamics, with a strong emphasis on business innovation to drive sustainable profitability. The Group continues to prioritise financial discipline, responsiveness to market needs, and value creation for stakeholders. These collective efforts aim to ensure the Group's resilience and long-term success amid ongoing challenges.

B4. Profit forecast

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

B5. Taxation

	3 months ended		3 months ended	
	31/3/2026 RM'000	31/3/2025 RM'000	31/3/2026 RM'000	31/3/2025 RM'000
Income tax:				
- current year	454	212	454	212
- under/(over) provision of tax in prior year	-	-	-	-
	454	212	454	212
Deferred tax				
- Relating to origination and reversal of temporary difference	-	-	-	-
- Over provision of tax in prior year	-	-	-	-
	454	212	454	212

The Group's effective tax rate for the current year to date ended 31 March 2026 was approximately 26.0% which is higher than the statutory tax rate of 24.0% mainly due to certain non-tax deductible expenses and losses generated by some subsidiaries.

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. Group borrowings and debt securities

The Group has no borrowings as at 31 March 2026.

B8. Trade Receivables

		Financial year period 31/3/2026 RM'000	Immediate preceding financial year ended 31/12/2025 RM'000
Trade receivables			
Third party		12,300	11,942
Less: Impairment losses	- brought forward	(229)	(193)
	- reversal of impairment loss for bad debts recovered	-	83
	- impaired during the year	-	(119)
		(229)	(229)
		12,071	11,713

The Groups' normal trade credits range from 30 to 90 days. Other credit terms are assessed and approved on a case-by-case basis. The credit period varies from customers to customers after taking into consideration their payment track record, financial background, length of business relationship and size of transactions.

The Group has no significant concentration of credit risk that may arise from exposure to a single receivable or to groups of receivables.

Ageing analysis of trade receivables is as follow:

		Financial year period 31/3/2026 RM'000	Immediate preceding financial year ended 31/12/2025 RM'000
Neither past due nor impaired		8,681	7,076
Up to 90 days past due not impaired		2,538	4,433
More than 90 days past due not impaired		1,081	433
		3,620	4,866
Impaired	- brought forward	(229)	(193)
	- reversal of impairment loss for bad debts recovered	-	83
	- impaired during the year	-	(119)
		(229)	(229)
		12,071	11,713

B8. Trade Receivables (Cont'd)

Commentaries for the recoverability of trade receivables which exceed the average credit terms granted:

All trade receivables which exceeded the average credit terms are closely monitored by the credit control committee.

B9. Fair value information

The carrying amounts of cash and cash equivalents, short term receivables and payables and short-term borrowings reasonably approximate their fair values due to the relatively short-term nature of these financial instruments. Fair value of quoted equity instrument is determined directly by reference to their published market bid price at the reporting date.

There have been no transfers between Level 1 and Level 2 during the financial year. The table below analyses financial instruments carried at fair value shown in the statement of financial position.

	As at 31.3.2026			
	Fair value of financial instruments carried at fair value			
	Level 1	Level 2	Level 3	Total
	RM'000	RM'000	RM'000	RM'000
Financial assets				
Investment securites	73	-	-	73
Other investment	16,020	-	-	16,020
	16,093	-	-	16,093

	As at 31.12.2025			
	Fair value of financial instruments carried at fair value			
	Level 1	Level 2	Level 3	Total
	RM'000	RM'000	RM'000	RM'000
Financial assets				
Investment securites	75	-	-	75
Other investment	12,904	-	-	12,904
	12,979	-	-	12,979

B10. Material litigation

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

B11. Dividend

(a) The directors declared a single tier interim dividend of 1 sen per ordinary share amounting to RM1,411,601.40 in respect of the FYE 31 December 2025.

(b) The entitlement date was 13 March 2026 and the date of payment for the single tier tax exempt interim dividend in respect of the FYE 31 December 2025 was 27 March 2026.

B12. 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:

	3 months ended 31 March		3 months ended 31 March	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Group's profit/(loss) after tax attributable to ordinary equity holders of the parent (RM)	1,292	507	1,292	507
Weighted average number of ordinary shares	141,160	141,160	141,160	141,160
Earnings per share (sen)	0.92	0.36	0.92	0.36

B13. Profit for the year

Profit for the current quarter ended 31 March 2026 was arrived at after crediting / (charging) the following:

	3 months ended 31 March		3 months ended 31 March	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Profit for the period is arrived at after charging/(crediting):				
Interest income	26	27	26	27
Inventories written off	(4)	(76)	(4)	(76)
Fair value gain on financial assets	117	105	117	105
Depreciation and amortization	(269)	(253)	(269)	(253)

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 22 May 2026.

By order of the Board
SCC Holdings Berhad

Thong Pui Yee (MAICSA 7067416)
Company Secretary
Kuala Lumpur
Date: 22 May 2026