(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2026

	3 months ended 30 June			6 months ended 30 June		
	2026 RM'000 Unaudited	2025 RM'000 Unaudited	%	2026 RM'000 Unaudited	2025 RM'000 Audited	%
Revenue	13,550	13,653	-1%	30,236	27,202	11%
Cost of sales	(8,842)	(8,990)		(20,031)	(18,713)	
Gross profit	4,708	4,663	1%	10,205	8,489	20%
Other income	235	456		450	715	
Administrative and other operating expenses	(2,619)	(2,522)		(5,373)	(4,955)	
Selling and distribution expenses	(1,035)	(793)		(2,220)	(1,705)	
Operating Profit	1,289	1,804	-29%	3,062	2,544	20%
Allowance for impairment	-	(4)		-	(4)	
Finance costs	(26)	(22)		(53)	(43)	
Profit before taxation	1,263	1,778	-29%	3,009	2,497	21%
Taxation	(317)	(832)		(771)	(1,044)	
Profit for the year	946	946	0%	2,238	1,453	54%
Other comprehensive (loss)/income	(5)	34		(6)	42	
Total comprehensive income for the year	941	980	-4%	2,232	1,495	49%
Profit after taxation attributable to the equity holders of the Company	946	946		2,238	1,453	
Total comprehensive Profit attributable to the equity holders of the Company	941	980		2,232	1,495	
Weighted average no. of ordinary shares in issue ('000)	141,160	141,160		141,160	141,160	
Profit per share (sen):						
- Basic	0.67	0.67		1.59	1.03	
- Diluted	0.67	0.67		1.59	1.03	

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

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION FOR THE SECOND QUARTER ENDED 30 JUNE 2026

	UNAUDITED As at 30/6/2026 RM'000	AUDITED As At 31/12/2025 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	5,224	4,923
Investment properties	522	531
Investment securities	73	75
Right of Use Assets	1,167	788
	6,986	6,317
Current Assets		
Inventories	14,265	16,123
Trade receivables	11,734	11,713
Other receivables, deposits and prepayments	316	1,577
Tax recoverable	423	372
Other investment	16,153	12,904
Cash and bank balances	6,407	6,650
	49,298	49,339
Total Assets	56,284	55,656
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the Company		
Share capital	24,079	24,079
Reserves	26,890	26,069
Total equity	50,969	50,148
Non current liabilities		
Deferred tax liabilities	174	174
Lease liabilities	898	573
	1,072	747
Current liabilities		
Trade payables	1,236	2,085
Other payables, deposits and accruals	2,543	2,407
Lease liabilities	324	269
Tax payables	140	-
	4,243	4,761
Total lialibities	5,315	5,508
TOTAL EQUITY AND LIABILITIES	56,284	55,656
Net assets per share attributable to ordinary equity owners of the Company (sen)	36.11	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 SECOND QUARTER ENDED 30 JUNE 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 (loss)/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)	(3)	2,238	2,232
Dividend paid	-	-	-	(1,411)	(1,411)
Balance as at 30.6.2026 *(Unaudited)*	24,079	62	31	26,797	50,969

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 SECOND QUARTER ENDED 30 JUNE 2026

	6 months ended 30/6/2026 RM'000	12 months ended 31/12/2025 RM'000 (Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	3,009	4,831
Adjustments for		
- Depreciation and amortisation	522	987
- Dividend income	(1)	(1)
- Gain on disposal of property, plant and equipment	(50)	(14)
- Loss on terminaton of lease contracts	135	-
- Fair value gain on financial assets	(250)	(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	53	82
- Interest Incomes	(44)	(97)
- Unrealised loss on foreign exchange	44	143
Write-off of:-		
- Other receivables	-	4
- Inventories	32	341
- Property, plant and equipment	-	12
Operating profit before working capital changes	**3,449**	**5,964**
Changes in working capital		
Inventories	1,826	(1,489)
Receivables	1,240	1,542
Payables	(711)	(805)
Net cash generated from operations	**5,805**	**5,212**
Interest expenses	(53)	(82)
Taxation refund	233	537
Taxation paid	(921)	(1,295)
Net cash flows from operating activities	**5,064**	**4,372**
CASH FLOWS FROM INVESTING ACTIVITIES		
Net changes in other investments	(3,000)	(500)
Dividend received	1	1
Interest received	44	97
Proceeds from disposal of property, plant and equipment	50	14
Purchase of property, plant and equipment	(581)	(286)
Net cash flows (used in)/from investing activities	**(3,486)**	**(674)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend Paid	(1,412)	(1,411)
Repayment of lease liabilities	(356)	(409)
Net cash used in financing activities	**(1,768)**	**(1,820)**
Net Changes In Cash And Cash Equivalents	**(189)**	**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	**(54)**	**(99)**
Cash And Cash Equivalents At The End Of The Period	**6,407**	**6,650**
Analysis of Cash And Cash Equivalents		
Cash and bank balances	6,407	6,650
	6,407	**6,650**
Less: Bank borrowings	-	-
	6,407	**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.

QUARTERLY REPORT FOR THE SECOND QUARTER ENDED 30 JUNE 2026

NOTES TO THE INTERIM REPORT FOR THE FINANCIAL PERIOD ENDED 30 JUNE 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		6 months ended	
	30/6/2026 RM'000	**30/6/2025 RM'000**	**30/6/2026 RM'000**	**30/6/2025 RM'000**
Profit				
Reportable segment profit	946	946	2,238	1,453
Included in the measure of segment profit are:				
Revenue - Animal Health Products	7,720	7,762	16,803	15,770
- Foodservice Equipment	5,817	5,878	12,031	11,399
- Food Supplies	12	11	1,402	31
	13,549	13,651	30,236	27,200
Add: Inter-segment sales	827	660	1,914	1,388
Total revenue before eliminating inter company transaction	14,376	14,311	32,150	28,588
Depreciation of property, plant and equipment	(132)	(143)	(280)	(287)
Reconciliation of reportable segment profit and revenue profit				
Reportable segment revenue	13,549	13,651	30,236	27,200
Unallocated expenses	(12,278)	(11,877)	(27,218)	(24,712)
Finance cost	(26)	(22)	(53)	(44)
Finance income	18	26	44	53
Taxation	(317)	(832)	(771)	(1,044)
Consolidated profit after tax	946	946	2,238	1,453
Revenue				
Reported segment	13,549	13,651	30,236	27,200
Non-reportable segment	-	-	-	-
Consolidated revenue	13,549	13,651	30,236	27,200

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 second quarter revenue against previous year second quarter revenue is set out below:

	3 months ended 30 June			6 months ended 30 June		
	30/6/2026	30/6/2025	Change	30/6/2026	30/6/2025	Change
	RM'000	RM'000	%	RM'000	RM'000	%
Revenue	13,550	13,653	-1%	30,236	27,202	11%
Cost of sales	(8,842)	(8,990)	-2%	(20,031)	(18,713)	7%
Gross profit	4,708	4,663	1%	10,205	8,489	20%
Profit before interest and tax	1,289	1,800	-28%	3,062	2,540	21%
Profit before tax	1,263	1,778	-29%	3,009	2,497	21%
Profit after tax	946	946	0%	2,238	1,453	54%

Quarter Ended 30 June 2026 compared to Quarter Ended 30 June 2025

The Group maintained a consistent level of revenue of RM13.550 million for the current quarter ended 30 June 2026 as compared to RM13.653 million in the corresponding quarter of the preceding year. The performance reflected as below:

During the current quarter ended 30 June 2026, the Animal Health Product Division recorded revenue of RM7.720 million, compared to RM7.762 million in the corresponding quarter ended 30 June 2025. Revenue remained largely stable as order volumes were consistent, which in line with the Division's typical performance during the second quarter.

During the current quarter ended 30 June 2026, the Foodservice Equipment Division recorded revenue of RM5.817 million, compared to RM5.878 million in the corresponding quarter ended 30 June 2025. The division maintained a consistent level of revenue, supported by stable customer orders during the quarter.

Overall, the Group maintained a consistent level of revenue across all business divisions compared with the corresponding quarter of the preceding year. However, the Group's profit before tax for the current quarter was lower than the corresponding quarter of the preceding year, mainly attributable to higher operating expenses recognised during the current quarter.

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

	3 months ended		
	30/6/2026	31/3/2026	Change
	RM'000	RM'000	%
Revenue	13,550	16,686	-19%
Operating profit	1,289	1,773	-27%
Profit before interest and tax	1,289	1,773	-27%
Profit before tax	1,263	1,746	-28%
Profit after tax	946	1,292	-27%

For current quarter ended 30 June 2026, the Group recorded a profit before tax of approximately RM1.263 million as compared to profit before tax of RM1.746 million in the immediately preceding quarter ended 31 March 2026. The lower profit before tax was mainly due to higher operating expenses recognized during the current quarter, primarily arising from business travel and exhibition- related expenses.

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 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		6 months ended	
	30/6/2026 RM'000	**30/6/2025 RM'000**	**30/6/2026 RM'000**	**30/6/2025 RM'000**
Income tax:				
- current year	317	832	771	1,044
- under/(over) provision of tax in prior year	-	-	-	-
	317	832	771	1,044
Deferred tax				
- Relating to origination and reversal of temporary difference	-	-	-	-
- Over provision of tax in prior year	-	-	-	-
	317	832	771	1,044

The Group's effective tax rate for the current year to date ended 30 June 2026 was approximately 25.6% 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 30 June 2026.

B8. Trade Receivables

		Financial year period 30/6/2026 RM'000	Immediate preceding financial year ended 31/12/2025 RM'000
Trade receivables			
Third party		11,963	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)
		11,734	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 30/6/2026 RM'000	Immediate preceding financial year ended 31/12/2025 RM'000
Neither past due nor impaired		7,987	7,076
Up to 90 days past due not impaired		2,645	4,433
More than 90 days past due not impaired		1,331	433
		3,976	4,866
Impaired	- brought forward	(229)	(193)
	- reversal of impairment loss for bad debts recovered	-	83
	- impaired during the year	-	(119)
		(229)	(229)
		11,734	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 30.6.2026			
	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	16,153	-	-	16,153
	16,226	-	-	16,226

	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 30 June		6 months ended 30 June	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Group's profit after tax attributable to ordinary equity holders of the parent (RM)	946	946	2,238	1,453
Weighted average number of ordinary shares	141,160	141,160	141,160	141,160
Earnings per share (sen)	0.67	0.67	1.59	1.03

B13. Profit for the year

Profit for the current quarter ended 30 June 2026 was arrived at after crediting / (charging) the following:

	3 months ended 30 June		6 months ended 30 June	
	2026 RM'000	2025 RM'000	2026 RM'000	2025 RM'000
Profit for the period is arrived at after charging/(crediting):				
Interest income	18	26	44	53
Inventories written off	(28)	(36)	(32)	(112)
Fair value gain on financial assets	133	113	250	218
Depreciation and amortization	(253)	(252)	(522)	(505)

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 21 August 2026.

By order of the Board
SCC Holdings Berhad

Thong Pui Yee (MAICSA 7067416)
Company Secretary
Kuala Lumpur
Date: 21 August 2026