

**SCICOM (MSC) BERHAD**  
(Company No. 200201029763 (597426-H))  
(Incorporated in Malaysia)  
**SECOND QUARTER REPORT ENDED 31 DECEMBER 2022**

**ANNOUNCEMENT**

The Board of Directors of Scicom (MSC) Berhad (hereinafter referred to as “Scicom” or “the Company”) is pleased to announce the following unaudited consolidated results for the second quarter ended 31 December 2022.

**UNAUDITED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER			CUMULATIVE QUARTERS		
	Current Period Quarter 31.12.2022	Preceding Year Corresponding Quarter 31.12.2021	Changes %	Current Financial Period Ended 31.12.2022	Preceding Financial Period Ended 31.12.2021	Changes %
	RM'000	RM'000	%	RM'000	RM'000	%
<b>Revenue</b>	63,788	66,396	-4%	131,557	131,419	0%
Operating expenses	(46,464)	(50,279)	-8%	(98,587)	(99,686)	-1%
Depreciation and amortisation	(4,474)	(4,520)	-1%	(8,851)	(9,090)	-3%
<b>Operating profit</b>	12,850	11,597	11%	24,119	22,643	7%
Share of loss of joint venture (net of tax)	-	(1)		-	(2)	
(Loss)/Gain on foreign exchange	(526)	164		169	151	
Gain on disposal of plant and equipment	7	-		7	-	
Finance income	164	138		305	276	
Finance costs	(449)	(624)		(930)	(1,229)	
<b>Profit before taxation</b>	12,046	11,274	7%	23,670	21,839	8%
Taxation	(3,361)	(3,442)	-2%	(5,969)	(6,190)	-4%
<b>Profit for the financial period</b>	8,685	7,832	11%	17,701	15,649	13%

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**UNAUDITED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (cont'd)**

	INDIVIDUAL QUARTER			CUMULATIVE QUARTERS		
	Current Period Quarter	Preceding Year Corresponding Quarter	Changes	Current Financial Period Ended	Preceding Financial Period Ended	Changes
	31.12.2022	31.12.2021	%	31.12.2022	31.12.2021	%
	RM'000	RM'000	%	RM'000	RM'000	%
<b>Other comprehensive loss, net of tax</b>						
Foreign currency translation differences for foreign operations	(67)	(275)	-76%	(92)	(273)	-66%
<b>Total comprehensive income for the financial period</b>	<b>8,618</b>	<b>7,557</b>	<b>14%</b>	<b>17,609</b>	<b>15,376</b>	<b>15%</b>
Profit attributable to:						
- Owners of the Company	8,686	7,835	11%	17,703	15,653	13%
- Non-controlling interest	(1)	(3)	-67%	(2)	(4)	-50%
Profit for the financial period	8,685	7,832	11%	17,701	15,649	13%
Total comprehensive income attributable to:						
- Owners of the Company	8,619	7,560	14%	17,611	15,380	15%
- Non-controlling interest	(1)	(3)	-67%	(2)	(4)	-50%
Total comprehensive income for the financial period	8,618	7,557	14%	17,609	15,376	15%
<b>Earnings per share attributable to equity holders of the Company:</b>						
- Basic (sen)	2.44	2.20	11%	4.98	4.40	13%
- Diluted (sen)	2.44	2.20	11%	4.98	4.40	13%

Other disclosure items pursuant to Paragraph 16, Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial report.

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**UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	As At Current Financial Period Ended 31.12.2022 RM'000	As At Preceding Financial Year Ended 30.6.2022 RM'000
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Plant and equipment	18,612	19,341
Intangible assets	10,561	9,058
Right-of-use assets	28,212	32,612
Other receivables, deposits and prepayments	3,336	3,336
Deferred tax assets	1,402	1,506
	<b>62,123</b>	<b>65,853</b>
<b>Current Assets</b>		
Trade receivables and contract assets	48,878	57,252
Other receivables, deposits and prepayments	8,456	3,749
Tax recoverable	140	1,290
Investments in cash funds	13,400	13,263
Cash and bank balances	30,353	23,568
	<b>101,227</b>	<b>99,122</b>
<b>TOTAL ASSETS</b>	<b>163,350</b>	<b>164,975</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to Owners of the Company</b>		
Share capital	35,545	35,545
Retained earnings	89,111	85,626
Currency translation reserve	(7,507)	(7,415)
<b>Total equity attributable to Owners of the Company</b>	<b>117,149</b>	<b>113,756</b>
Non-controlling interest	(1,621)	(1,619)
<b>TOTAL EQUITY</b>	<b>115,528</b>	<b>112,137</b>
<b>Non-Current Liabilities</b>		
Lease liabilities	22,104	26,029
Deferred tax liabilities	1,773	1,773
	<b>23,877</b>	<b>27,802</b>
<b>Current Liabilities</b>		
Trade and other payables	15,774	16,644
Lease liabilities	8,171	8,392
	<b>23,945</b>	<b>25,036</b>
<b>TOTAL LIABILITIES</b>	<b>47,822</b>	<b>52,838</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>163,350</b>	<b>164,975</b>
<b>NET ASSETS PER SHARE ATTRIBUTABLE TO OWNERS OF THE COMPANY (RM)</b>	<b>0.33</b>	<b>0.32</b>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial report.

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**UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	-----Attributable to Owners of the Company-----					
	Issued and fully paid ordinary shares		Non-distributable	Distributable	Non-controlling interest	Total Equity
	Number of shares	Share capital	Currency translation reserve	Retained earnings		
	'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>6 months ended 31.12.2021</b>						
As at 1 July 2021	355,454	35,545	(4,217)	77,278	(1,613)	106,993
Currency translation differences	0	0	(273)	0	0	(273)
Profit/(expense) for the financial period	0	0	0	15,653	(4)	15,649
Total comprehensive (expense)/income for the financial period	0	0	(273)	15,653	(4)	15,376
Dividends paid for the financial period ended:						
- 30 June 2021	0	0	0	(5,332)	0	(5,332)
- 30 June 2022	0	0	0	(5,332)	0	(5,332)
As at 31 December 2021	355,454	35,545	(4,490)	82,267	(1,617)	111,705
<b>6 months ended 31.12.2022</b>						
As at 1 July 2022	355,454	35,545	(7,415)	85,626	(1,619)	112,137
Currency translation differences	0	0	(92)	0	0	(92)
Profit/(expense) for the financial period	0	0	0	17,703	(2)	17,701
Total comprehensive (expense)/income for the financial period	0	0	(92)	17,703	(2)	17,609
Dividends paid for the financial period ended:						
- 30 June 2022	0	0	0	(7,109)	0	(7,109)
- 30 June 2023	0	0	0	(7,109)	0	(7,109)
As at 31 December 2022	355,454	35,545	(7,507)	89,111	(1,621)	115,528

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial report.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**

	<b>Current Financial Period Ended 31.12.2022 RM'000</b>	<b>Preceding Financial Period Ended 31.12.2021 RM'000</b>
<b>Operating Activities</b>		
<b>Net profit for the financial period</b>	17,701	15,649
<b>Adjustments:</b>		
Depreciation of plant and equipment	3,189	3,175
Amortisation of intangible assets	1,228	1,178
Depreciation of right-of-use assets	4,434	4,737
Unrealised foreign exchange loss/(gain)	44	(99)
Gain on disposal of plant and equipment	(7)	-
Taxation	5,957	6,188
Finance income	(305)	(276)
Finance cost	930	1,229
Share of loss of joint venture	-	2
<b>Operating profit before changes in working capital</b>	33,171	31,783
Trade and other receivables	3,622	(9,784)
Trade and other payables	(871)	1,433
<b>Cash flow from operations</b>	35,922	23,432
Net tax paid	(4,704)	(4,409)
<b>Net cash flow generated from operating activities</b>	31,218	19,023
<b>Investing Activities</b>		
Purchase of plant and equipment	(2,453)	(2,808)
Purchase of intangible assets	(2,730)	(314)
(Increase)/Decrease in fixed deposits with maturity of more than 3 months	(1,930)	1,034
(Placement)/Redemption of investments in cash funds	(137)	12,262
Interest received	305	276
<b>Net cash flow (used in)/generated from investing activities</b>	(6,945)	10,450
<b>Financing Activities</b>		
Payment of principal element of lease liabilities	(4,179)	(4,183)
Payment of interest element of lease liabilities	(930)	(1,229)
Payment of dividends	(14,218)	(10,664)
<b>Net cash flow used in financing activities</b>	(19,327)	(16,076)
<b>Net increase in cash and cash equivalents</b>	4,946	13,397
Effect of foreign exchange on cash and cash equivalents	(91)	127
Cash and cash equivalents at beginning of financial year	21,568	3,611
<b>Cash and cash equivalents at end of financial period</b>	26,423	17,135
Deposits with maturity of more than 3 months	3,930	-
<b>Cash and bank balances at the end of the financial period</b>	30,353	17,135

The condensed consolidated statement of cash flow should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022 and the accompanying explanatory notes attached to the interim financial report.



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## **NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT**

### **1. BASIS OF PREPARATION**

The unaudited interim financial report has been prepared in accordance with the reporting requirements of Malaysian Financial Reporting Standards (“MFRS”) 134 “Interim Financial Reporting”, International Accounting Standards (“IAS”) 34 “Interim Financial Reporting” and paragraph 9.22 and Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”). The unaudited interim financial report should be read in conjunction with the Group’s most recent audited financial statements for the financial year ended 30 June 2022.

### **2. SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies and method of computation adopted by the Group in this interim financial report are consistent with those adopted in the annual financial statements for the financial year ended 30 June 2022.

#### ***Amendments to published standards that are effective***

The Group have applied the following for the first time for the financial year beginning on 1 July 2022:

- Amendments to MFRS 3 Reference to the Conceptual Framework
- Amendments to MFRS 9 Financial Instruments – Fees in the ‘10 percent’ Test for Derecognition of Financial Liabilities
- Amendments to MFRS 116 Property, Plant and Equipment – Proceeds before Intended Use
- Amendments to MFRS 137 Onerous Contracts – Cost of Fulfilling a Contract

The adoption of the above did not have any impact on the current period or any prior period and is not likely to affect future periods.

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**2. SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

***Standards and amendments that have been issued but not yet effective***

A number of amendments to standards and interpretations are effective for financial year beginning after 1 July 2023. The Group will apply the following amendments to standard in the financial year beginning on/after 1 July 2023:

Effective for annual reporting periods beginning on or after 1 January 2023

- Amendments to MFRS 101 'Classification of Liabilities as Current or Non-current'
- Amendments to MFRS 101, MFRS Practice Statement 2 and MFRS 108 on 'Disclosure of Accounting Policies' and 'Definition of Accounting Estimates'
- Amendments to MFRS 112 'Deferred Tax related to Assets and Liabilities arising from a Single Transaction'

There are no other standards, amendments and improvements to published standards and interpretations to existing standards that are not effective that would be expected to have a material impact on the Group.

**3. AUDITORS' REPORT OF PRECEDING AUDITED ANNUAL FINANCIAL STATEMENTS**

The auditors' report on the financial statements for the financial year ended 30 June 2022 was not qualified.

**4. SEASONAL / CYCLICAL FACTORS**

The operations of the Group were not significantly affected by seasonal and cyclical factors during the financial quarter under review.

**5. UNUSUAL ITEMS**

There were no significant unusual items affecting assets, liabilities, equity, net income or cash flows during the financial quarter under review and financial period to date.

**6. MATERIAL CHANGES IN ESTIMATES OF AMOUNTS REPORTED**

There were no material changes in the basis of estimates of amounts previously reported which have a material effect in the financial quarter under review and financial period to date.

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**7. MOVEMENT IN DEBT AND EQUITY SECURITIES**

During the current financial quarter and financial period to date, there were no issuances, cancellation, repurchases, resale and repayments of debt and equity securities.

**8. DIVIDENDS PAID**

The following dividends were paid during the financial period to date :-

In respect of the financial year ended	Dividend	Date of dividend payment	Amount paid
2022	Interim dividend of 2.0 sen per ordinary share	28 September 2022	RM7,109,071
2023	Interim dividend of 2.0 sen per ordinary share	21 December 2022	RM7,109,071

**9. SEGMENT RESULTS AND REPORTING**

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on operating profit or loss.

The two primary segments that are the focus of the management's internal financial and operational reporting structure are as follows:

- a. Business Process Outsourcing (BPO)'s suite of services include integrated solutions in Customer Lifecycle Management, Digital/ E-Commerce Solutions and E-Government (Gov-Tech) Solutions.
- b. Education provides physical and online educational and industrial training services primarily focused on customer care in the service industry and also internal training for the Group.



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**NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT**

**9. SEGMENT RESULTS AND REPORTING (cont'd)**

Segmental analysis by geographical areas:

	<b>Current Period Quarter 31.12.2022</b>	<b>Preceding Year Corresponding Quarter 31.12.2021</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue</b>		
Malaysia	49,086	50,218
Singapore	1,418	1,970
Philippines	5,988	6,344
Sri Lanka	1,065	1,420
Greater China	4,013	5,195
Others	2,218	1,249
	<b>63,788</b>	<b>66,396</b>

Segmental analysis by business segment is as follows:

For the financial period ended 31 December 2022

FY 2023	<b>Current Financial Period Ended 31.12.2022</b>			
	<b>Outsourcing services</b>	<b>Education</b>	<b>Elimination</b>	<b>Consolidated</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Revenue from external customers	130,924	633	-	131,557
Inter-segment revenue	3,000	-	(3,000)	-
<b>Total revenue</b>	<b>133,924</b>	<b>633</b>	<b>(3,000)</b>	<b>131,557</b>
Segment results	32,838	308	-	33,146
Depreciation of plant and equipment				(3,189)
Amortisation of intangible assets				(1,228)
Amortisation of right-of-use assets				(4,434)
Finance income				305
Finance cost				(930)
Profit before taxation				23,670
Taxation				(5,969)
<b>Net profit for the financial period</b>				<b>17,701</b>

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**9. SEGMENT RESULTS AND REPORTING (cont'd)**

For the financial period ended 31 December 2021

FY 2022	Preceding Financial Period Ended 31.12.2021			
	Outsourcing services	Education	Elimination	Consolidated
	RM'000	RM'000	RM'000	RM'000
Revenue from external customers	131,419	-	-	131,419
Inter-segment revenue	3,000	-	(3,000)	-
Total revenue	134,419	-	(3,000)	131,419
Segment results	32,362	(478)	-	31,884
Depreciation of plant and equipment				(3,175)
Amortisation of intangible assets				(1,178)
Amortisation of right-of-use assets				(4,737)
Share of results of joint venture				(2)
Finance income				276
Finance cost				(1,229)
Profit before taxation				21,839
Taxation				(6,190)
Net profit for the financial period				15,649

**10. VALUATION OF PLANT AND EQUIPMENT**

There was no revaluation of plant and equipment during the financial quarter under review and financial period to date. As at 31 December 2022, all plant and equipment were stated at cost less accumulated depreciation.

**11. SUBSEQUENT EVENTS**

There were no material events subsequent to the end of the financial quarter under review up to the date of the interim financial report.

**12. CHANGES IN THE COMPOSITION OF THE GROUP**

There were no changes in the composition of the Group, including business combinations, acquisition or disposal of subsidiaries and long term investments, restructuring and discontinuing operations for the financial quarter under review.

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**13. CONTINGENT LIABILITY OR CONTINGENT ASSET**

There was no contingent liability or contingent asset arising since the last audited financial statement for the financial year ended 30 June 2022.

**14. COMMITMENTS**

Commitments for the Group not provided for are as follows:

(a) Capital commitments

	<b>Current Financial Period Ended 31.12.2022</b>	<b>Preceding Financial Period Ended 31.12.2021</b>
	RM'000	RM'000
In respect of plant and equipment - Authorised and contracted	238	919

**15. SIGNIFICANT RELATED PARTY TRANSACTIONS**

There were no significant related party transactions during the financial period under review.

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**16. REVIEW OF PERFORMANCE**

**PERFORMANCE BY QUARTER**

<b>Financial quarter ended</b>	<b>31 Dec 2022</b>	<b>31 Dec 2021</b>	<b>Increase/ (decrease)</b>
<b>Revenue</b>	RM'000	RM'000	RM'000
BPO	63,500	66,396	(2,896)
Education	288	-	288
<b>Total revenue</b>	<b>63,788</b>	<b>66,396</b>	<b>(2,608)</b>
<b>Profit before taxation</b>	<b>12,046</b>	<b>11,274</b>	<b>772</b>

**a. Revenue**

BPO

The Group recorded a decrease in BPO revenue of RM2.89 million for the current financial quarter under review as compared to the preceding year corresponding quarter. The decrease in revenue for the BPO business is due mainly to lower transactional volumes during the current quarter under review. The decrease is mitigated by contribution from new projects secured since 31 December 2021 amounting to RM1.58 million.

Education

For the current financial quarter under review, the Education business continues to generate external training revenue from the Group's eLMS (e Learning Management System).

**b. Profit before taxation**

Despite the lower revenue and forex loss position for the current financial quarter under review, the Group registered an increase in profit before taxation of 6.85% as compared to the preceding year corresponding quarter primarily due to higher operating profit from incremental revenue from an existing project during the quarter.



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**16. REVIEW OF PERFORMANCE**

**PERFORMANCE BY FINANCIAL PERIOD TO DATE**

<b>Financial period ended</b>	<b>31 Dec 2022</b>	<b>31 Dec 2021</b>	<b>Increase/ (decrease)</b>
<b>Revenue</b>	RM'000	RM'000	RM'000
BPO	130,924	131,419	(495)
Education	633	-	633
<b>Total revenue</b>	<b>131,557</b>	<b>131,419</b>	<b>138</b>
<b>Profit before taxation</b>	<b>23,670</b>	<b>21,839</b>	<b>1,831</b>

**c. Revenue**

BPO

The Group's BPO business principally comprises services provided to clients on long term contracts. The Group also secures clients that requires ad-hoc short term services.

Revenue for the current financial period under review decreased by RM0.50 million as compared to the preceding financial period. The decrease in revenue for the BPO business is due mainly to lower transactional volumes during the financial period under review. The decrease is mitigated by contribution from new projects secured since 31 December 2021 amounting to RM2.87 million.

Education

For the financial period under review, the Education business has been developing training modules for the Group's eLMS (e Learning Management System).

**a. Profit before taxation**

The higher profit before tax for the current financial period under review as compared to the preceding year corresponding period is primarily due to higher operating profit from incremental revenue from an existing project during the quarter.

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**17. COMPARISON WITH PRECEDING QUARTER'S RESULTS**

Financial quarter ended	31 Dec 2022	30 Sep 2022	Increase/ (decrease)
<b>Revenue</b>	RM'000	RM'000	RM'000
BPO	63,500	67,424	(3,924)
Education	288	345	(57)
<b>Total revenue</b>	<b>63,788</b>	<b>67,769</b>	<b>(3,981)</b>
<b>Profit before taxation</b>	<b>12,046</b>	<b>11,624</b>	<b>422</b>

**a. Revenue**

BPO

For the current financial quarter under review, the Group's BPO revenue decreased by RM3.92 million as compared to the preceding quarter primarily due to lower transactional volumes during the financial period under review.

Education

For the current financial quarter under review, the Education business continues to generate external training revenue from the Group's eLMS (e Learning Management System).

**b. Profit before taxation**

The Group's profit before taxation registered an increase of 3.63% as compared to the preceding quarter primarily due to higher operating profit from incremental revenue from an existing project during the quarter.

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**18. CURRENT YEAR REVIEW**

For the current financial year under review, the Group registered an increase in revenue and profit before taxation of 0.1% and 8.4% respectively, as compared to the preceding year corresponding quarter. The higher revenue is primarily due to new BPO projects that commenced operations during the financial period ended 31 December 2022 and the revenue generated from the Group's ELMS for the Education business unit.

The Group is focused on sustaining its profitability growth with the timely conversion of its considerable sales pipeline within the current financial year. The Group continues to intensify its business development efforts for its suite of products and services as borders open across the world. The Group has further invested in developing a range of innovative products and services which would be relevant and complimentary to our business development efforts.

**19. EXPLANATORY NOTES FOR VARIANCE OF ACTUAL PROFIT FROM PROFIT FORECAST OR PROFIT GUARANTEE**

The Group did not publish any profit forecast in respect of the financial period ended 31 December 2022.

**20. TAXATION**

	<b>Current Financial Quarter Ended 31.12.2022 RM '000</b>	<b>Current Financial Period Ended 31.12.2022 RM '000</b>
<u>Group</u>		
Current tax	3,258	5,866
Deferred tax	103	103
	<b>3,361</b>	<b>5,969</b>

Effective tax rate	28%	25%
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The Malaysian current income tax is calculated at the statutory tax rate of 24% (2022: 24%) of the estimated assessable profit for the financial year. For the current financial quarter under review, the Group's effective tax rate is higher than the statutory tax rate due to temporary differences not recognised.



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**20. TAXATION (cont'd)**

As reported in the previous financial years, a wholly owned subsidiary of the Company, Scicom Contact Centre Services Private Limited (India) has received tax assessment notices of RM1.3 million, INR23.8 million (2022: RM1.3 million, INR23.8 million). These assessments are in respect to transfer pricing adjustments and the disallowance of certain expenses for tax purposes. Currently, the subsidiary is challenging the assessments in the Income Tax Appellate Tribunal, in India. The Board of Directors have received expert advice on this matter from a tax agent. Based on the advice received, the Board of Directors are of the view that no significant liability will crystallize from these assessments.

**21. STATUS OF CORPORATE PROPOSALS ANNOUNCED**

There were no corporate proposals announced but not completed as at 27 February 2023, being the date of this report.

**22. GROUP BORROWINGS AND DEBT SECURITIES**

The Group does not have any borrowings and debt securities as at 31 December 2022.

**23. UPDATE ON LITIGATION**

Informatics International Limited

With reference to our disclosures made in the previous quarterly announcements and our annual report for the financial year ended 30 June 2022, the matter is fixed for hearing in the Supreme Court of Sri Lanka on the 23<sup>rd</sup> March 2023.

Other than the above, there were no material litigation matters dealt with during the financial period or pending as at 27 February 2023, being the date of this report.



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**24. DIVIDENDS**

The Board of Directors has approved and declared a second interim dividend of 2.0 sen, single-tier, per ordinary share, amounting to RM7,109,071 which is payable on 24 March 2023.

	<b>Current Financial Period Ended 31.12.2022</b>	<b>Preceding Financial Period Ended 31.12.2021</b>
<b>Interim dividend for the financial year ended 30 June</b>	<b>2023</b>	<b>2022</b>
<u>Second interim</u>		
Approved and declared on	27-Feb-23	28-Feb-22
Date payable/paid	24-Mar-23	29-Mar-22
Based on register members dated	14-Mar-23	15-Mar-22
Amount per share	2.0 sen single-tier	2.0 sen tax exempt
Net dividend payable/paid(RM)	7,109,071	7,109,071
<b>Interim dividend for the financial year ended 30 June</b>	<b>2023</b>	<b>2022</b>
<u>First interim</u>		
Approved and declared on	21-Nov-22	26-Nov-21
Date paid	21-Dec-22	27-Dec-21
Based on register members dated	6-Dec-22	13-Dec-21
Amount per share	2.0 sen single-tier	1.5 sen tax exempt
Net dividend paid (RM)	7,109,071	5,331,803
<b>Interim dividend for the financial year ended 30 June</b>	<b>2022</b>	<b>2021</b>
<u>Fourth interim</u>		
Approved and declared on	26-Aug-22	27-Aug-21
Date paid	28-Sep-22	29-Sep-21
Based on register members dated	13-Sep-22	14-Sep-21
Amount per share	2.0 sen single-tier	1.5 sen tax exempt
Net dividend paid (RM)	7,109,071	5,331,803

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**25. EARNINGS PER SHARE (“EPS”)**

The basic earnings per share for the financial quarter/period under review are computed as follows:

	<b>Current Financial Quarter Ended 31.12.2022</b>	<b>Current Financial Period Ended 31.12.2022</b>
Profit attributable to the Owners of the Company for the financial period (RM'000)	8,686	17,703
Weighted average number of ordinary shares in issue ('000)	355,454	355,454
Basic earnings per share (sen)	2.44	4.98

Diluted earnings per share is the same as basic earnings per share as the Company has no potential ordinary shares to be issued.

**26. DERIVATIVE FINANCIAL INSTRUMENTS**

There were no outstanding derivative financial instruments as at 31 December 2022.

**27. FAIR VALUE OF FINANCIAL LIABILITIES**

There were no gains/losses arising from fair value changes of financial liabilities for the financial period ended 31 December 2022.

By order of the Board of Directors

DATO' SRI LEO SURESH ARIYANAYAKAM  
DIRECTOR  
27 FEBRUARY 2023