

# Statements of Comprehensive Income

## for the financial year ended 31 December 2023

	Note	Group		Company	
		1.1.2023 to 31.12.2023 RM	1.1.2022 to 31.12.2022 RM	1.1.2023 to 31.12.2023 RM	25.2.2022 (Date of incorporation) to 31.12.2022 RM
Revenue	21	41,491,261	38,716,784	16,010,000	-
Cost of sales		(10,485,608)	(7,768,630)	-	-
<b>Gross profit</b>		31,005,653	30,948,154	16,010,000	-
Other income	22	1,031,210	818,468	-	-
Administrative expenses		(6,905,669)	(6,079,601)	(1,197,474)	(359,679)
Selling and distribution expenses		(7,783,147)	(6,760,232)	-	-
Other operating expenses		(1,000,792)	(595,300)	-	-
<b>Operating profit/(loss)</b>		16,347,255	18,331,489	14,812,526	(359,679)
Finance income	23	1,116,367	150,217	673,870	-
Finance costs	24	(190,270)	(189,050)	-	-
<b>Profit/(Loss) before tax</b>	25	17,273,352	18,292,656	15,486,396	(359,679)
Income tax expense	27	(4,290,377)	(4,370,066)	(140,867)	-
Profit/(Loss) for the financial year/period		12,982,975	13,922,590	15,345,529	(359,679)
<b>Other comprehensive income</b>					
<i>Item that may be reclassified subsequently to profit or loss</i>					
Exchange differences on translation of foreign operations		31,075	104,030	-	-
<b>Total comprehensive income/(loss) for the financial year/period</b>		13,014,050	14,026,620	15,345,529	(359,679)
<b>Profit/(Loss) attributable to owners of the Company</b>		12,982,975	13,922,590	15,345,529	(359,679)
<b>Total comprehensive income/(loss) attributable to owners of the Company</b>		13,014,050	14,026,620	15,345,529	(359,679)
<b>Earnings per share attributable to ordinary shareholders of the Company (sen)</b>					
Basic and diluted	28	2.51	4.84		

The accompanying notes form an integral part of these financial statements.