



STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL PERIOD FROM 1 SEPTEMBER 2021 TO 31 DECEMBER 2022

(WITH COMPARATIVE FIGURES FROM 1 SEPTEMBER 2020 TO 31 AUGUST 2021)

	Note	Group		Company	
		1.9.2021 to 31.12.2022 RM	1.9.2020 to 31.8.2021 RM	1.9.2021 to 31.12.2022 RM	1.9.2020 to 31.8.2021 RM
Revenue	30	214,806,611	159,491,733	–	–
Cost of sales		(202,565,586)	(147,657,463)	–	–
Gross profit		12,241,025	11,834,270	–	–
Other income	31	8,361,345	6,998,307	2,825,424	91,893
General and administrative expenses		(30,194,294)	(12,118,564)	(2,128,690)	(2,700,114)
Loss on disposal of subsidiary		(530,659)	–	–	–
Finance costs	32	(634,489)	(442,945)	(639,028)	(617)
Share of results of former associate		–	4,250,366	–	–
(Loss)/Profit before tax	33	(10,757,072)	10,521,434	57,706	(2,608,838)
Taxation	35	478,014	(1,581,470)	(35,376)	(9,647)
(Loss)/Profit for the financial period/year		(10,279,058)	8,939,964	22,330	(2,618,485)
Other comprehensive income:					
<i>Items that will not be subsequently reclassified to profit or loss</i>					
Revaluation gain on property, plant and equipment		–	2,294,265	–	–
Deferred tax on revaluation gain on property, plant and equipment		–	723,377	–	–
<i>Items that will be subsequently reclassified to profit or loss</i>					
Exchange differences on translation of foreign operations		151,544	1,528	–	–
Other comprehensive income, net of tax		151,544	3,019,170	–	–
Total comprehensive (loss)/income for the financial period/year		(10,127,514)	11,959,134	22,330	(2,618,485)

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

Statements of Profit or Loss and Other Comprehensive Income
for the financial period from 1 September 2021 to 31 December 2022
(Cont'd)

	Note	Group		Company	
		1.9.2021 to 31.12.2022 RM	1.9.2020 to 31.8.2021 RM	1.9.2021 to 31.12.2022 RM	1.9.2020 to 31.8.2021 RM
(Loss)/Profit for the financial period/year attributable to:					
Owners of the Company		(10,328,678)	9,298,731	22,330	(2,618,485)
Non-controlling interests		49,620	(358,767)	-	-
		(10,279,058)	8,939,964	22,330	(2,618,485)
Total comprehensive (loss)/income for the financial period/year attributable to:					
Owners of the Company		(10,177,134)	12,317,901	22,330	(2,618,485)
Non-controlling interests		49,620	(358,767)	-	-
		(10,127,514)	11,959,134	22,330	(2,618,485)
(Loss)/Earnings per share:					
Basic (sen)	36(a)	(4.20)	9.62		
Diluted (sen)	36(b)	(3.15)	9.62		

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