

# STATEMENTS OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2023

		Group		Company	
	Note	2023 RM	2022 RM	2023 RM	2022 RM
Revenue	17	75,908,860	59,394,512	1,000,000	2,000,000
Cost of sales		(50,948,312)	(38,938,825)	-	-
<b>Gross profit</b>		<b>24,960,548</b>	<b>20,455,687</b>	<b>1,000,000</b>	<b>2,000,000</b>
Other income	18	648,547	482,588	423,719	243,724
Administrative expenses		(6,770,137)	(4,930,495)	(1,305,545)	(645,015)
Distribution expenses		(979,235)	(970,851)	-	-
Impairment loss on financial instruments		(66,204)	-	-	-
<b>Operating profit</b>		<b>17,793,519</b>	<b>15,036,929</b>	<b>118,174</b>	<b>1,598,709</b>
Finance costs	19	(17,438)	(21,261)	-	-
<b>Profit before tax</b>	<b>20</b>	<b>17,776,081</b>	<b>15,015,668</b>	<b>118,174</b>	<b>1,598,709</b>
Income tax expense	22	(4,712,207)	(3,778,320)	(70,919)	(50,079)
<b>Profit for the financial year</b>		<b>13,063,874</b>	<b>11,237,348</b>	<b>47,255</b>	<b>1,548,630</b>
<b>Other comprehensive income, net of tax</b>					
<i>Item that will not be reclassified subsequently to profit or loss</i>					
Net changes of revaluation reserve		1,563,881	-	-	-
<b>Other comprehensive income for the financial year</b>		<b>1,563,881</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the financial year</b>		<b>14,627,755</b>	<b>11,237,348</b>	<b>47,255</b>	<b>1,548,630</b>
<b>Profit/(Loss) attributable to:</b>					
Owners of the Company		13,064,466	11,239,051	47,255	1,548,630
Non-controlling interests		(592)	(1,703)	-	-
		<b>13,063,874</b>	<b>11,237,348</b>	<b>47,255</b>	<b>1,548,630</b>
<b>Total comprehensive income/ (loss) attributable to:</b>					
Owners of the Company		14,628,347	11,239,051	47,255	1,548,630
Non-controlling interests		(592)	(1,703)	-	-
		<b>14,627,755</b>	<b>11,237,348</b>	<b>47,255</b>	<b>1,548,630</b>
<b>Earnings per share attributable to owners of the Company (sen)</b>					
- Basic	23	3.93	3.46		
- Diluted	23	3.91	3.46		

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