

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

	Note	Group		Company	
		2022 RM	2021 RM	2022 RM	2021 RM
Revenue	5	410,423,156	360,165,936	16,317,975	18,127,187
Cost of sales		(267,678,563)	(220,057,324)	(1,008,223)	(1,318,126)
Gross profit		142,744,593	140,108,612	15,309,752	16,809,061
Other operating income		6,092,228	5,406,488	41,770,780	10,445,185
Administrative expenses		(90,424,370)	(89,710,783)	(18,509,584)	(18,534,888)
Distribution expenses		(11,940,958)	(8,988,766)	(433,960)	(117,044)
Other operating expenses		(2,626,446)	(1,818,988)	(333,212)	(2,438,853)
Finance costs		(1,580,826)	(2,309,759)	(545,153)	(1,040,093)
Net (loss)/gain on impairment of financial assets		(1,701,026)	(1,682,740)	99,143	14,366,863
Share of gain/(loss) of associate, net of tax	17(g)	2,304	(320,060)	-	-
Profit before taxation	6	40,565,499	40,684,004	37,357,766	19,490,231
Taxation	9	(12,240,539)	(12,541,181)	(36,574)	(43,190)
Profit for the financial year		28,324,960	28,142,823	37,321,192	19,447,041
Other comprehensive income					
Items that may be reclassified subsequently to profit or loss					
Foreign currency translations	9(d)	1,669,664	(2,041,361)	-	-
Reclassification adjustment relating to a subsidiary disposed off during the financial year		248,826	-	-	-
		1,918,490	(2,041,361)	-	-
Item that will not be reclassified subsequently to profit or loss					
Remeasurement of defined benefit liability, net of tax	9(d)	1,080,392	-	-	-
Total other comprehensive income/(loss), net of tax		2,998,882	(2,041,361)	-	-
Total comprehensive income		31,323,842	26,101,462	37,321,192	19,447,041

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022
CONT'D

	Note	Group		Company	
		2022 RM	2021 RM	2022 RM	2021 RM
Profit attributable to:					
Owners of the parent		28,305,071	28,158,433	37,321,192	19,447,041
Non-controlling interests		19,889	(15,610)	-	-
		<u>28,324,960</u>	<u>28,142,823</u>	<u>37,321,192</u>	<u>19,447,041</u>
Total comprehensive income attributable to:					
Owners of the parent		31,303,953	26,117,072	37,321,192	19,447,041
Non-controlling interests		19,889	(15,610)	-	-
		<u>31,323,842</u>	<u>26,101,462</u>	<u>37,321,192</u>	<u>19,447,041</u>
Earnings per ordinary share attributable to equity holders of the Company (sen):					
Basic	10	<u>2.48</u>	<u>2.47</u>		
Diluted	10	<u>2.48</u>	<u>2.47</u>		

The comparative figures for certain items under other income, administrative expenses, other operating expenses have been reclassified to conform to current year's presentation.

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