

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	Note	Group		Company	
		2023 RM	2022 RM	2023 RM	2022 RM
Revenue	5	460,365,992	410,423,156	23,233,723	16,317,975
Cost of sales		(308,131,891)	(267,678,563)	(2,652,935)	(1,008,223)
Gross profit		152,234,101	142,744,593	20,580,788	15,309,752
Other operating income		7,737,292	6,092,228	23,237,762	41,770,780
Administrative expenses		(100,649,835)	(90,424,370)	(19,753,563)	(18,509,584)
Distribution expenses		(14,304,004)	(11,940,958)	(409,555)	(433,960)
Other operating expenses		(1,678,541)	(2,626,446)	(194,898)	(333,212)
Finance costs		(1,991,449)	(1,580,826)	(1,132,820)	(545,153)
Net (loss)/gain on impairment of financial assets		(1,184,870)	(1,701,026)	15,960	99,143
Share of profit of associate, net of tax	17(e)	-	2,304	-	-
Profit before taxation	6	40,162,694	40,565,499	22,343,674	37,357,766
Taxation	9	(11,343,092)	(12,240,539)	633,844	(36,574)
Profit for the financial year		28,819,602	28,324,960	22,977,518	37,321,192
Other comprehensive income					
Items that may be reclassified subsequently to profit or loss					
Foreign currency translations	9(d)	4,553,140	1,669,664	-	-
Reclassification adjustment relating to a subsidiary disposed off during the financial year		-	248,826	-	-
		4,553,140	1,918,490	-	-
Item that will not be reclassified subsequently to profit or loss					
Remeasurement of defined benefit liability, net of tax	9(d)	(213,824)	1,080,392	-	-
Total other comprehensive income, net of tax		4,339,316	2,998,882	-	-
Total comprehensive income		33,158,918	31,323,842	22,977,518	37,321,192

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023
CONT'D

	Note	Group		Company	
		2023 RM	2022 RM	2023 RM	2022 RM
Profit attributable to:					
Owners of the parent		28,807,679	28,305,071	22,977,518	37,321,192
Non-controlling interest		11,923	19,889	-	-
		<u>28,819,602</u>	<u>28,324,960</u>	<u>22,977,518</u>	<u>37,321,192</u>
Total comprehensive income attributable to:					
Owners of the parent		33,146,995	31,303,953	22,977,518	37,321,192
Non-controlling interest		11,923	19,889	-	-
		<u>33,158,918</u>	<u>31,323,842</u>	<u>22,977,518</u>	<u>37,321,192</u>
Earnings per ordinary share attributable to equity holders of the Company (sen):					
Basic	10	<u>2.52</u>	<u>2.48</u>		
Diluted	10	<u>2.52</u>	<u>2.48</u>		

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