# STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 APRIL 2023

| | Note | The Group 2023 RM | The Group 2022 RM | The Company 2023 RM | The Company 2022 RM |
|---|---|---|---|---|---|
| Revenue | 5 | 341,019,610 | 259,524,041 | 4,896,000 | 13,700,000 |
| Cost of sales | 6 | (233,824,294) | (158,965,126) | - | - |
| Gross profit | | 107,195,316 | 100,558,915 | 4,896,000 | 13,700,000 |
| Finance income | 7 | 3,522,283 | 2,795,211 | 20,799,516 | 17,512,923 |
| Other operating income | | 1,276,261 | 3,327,919 | 786,043 | 964,086 |
| Share of losses of associated companies | 18 | (566,540) | (688,372) | - | - |
| Marketing expenses | | (7,799,014) | (6,362,862) | (288,391) | (212,959) |
| Administrative expenses | | (19,128,321) | (16,281,740) | (2,707,435) | (3,444,678) |
| Other operating expenses | | (16,631,732) | (6,178,740) | (488,706) | (528,382) |
| Fair value gain on investment properties | 16 | - | 303,947 | - | - |
| Impairment loss on investment in subsidiary companies | 17 | - | - | (10,000,000) | (4,582,203) |
| Finance costs | 8 | (17,414,572) | (15,949,350) | (16,191,459) | (13,227,068) |
| **Profit/(Loss) before tax** | 9 | 50,453,681 | 61,524,928 | (3,194,432) | 10,181,719 |
| Income tax expense | 10 | (17,807,106) | (18,912,047) | (3,242,547) | (2,801,101) |
| **Profit/(Loss) for the financial year** | | 32,646,575 | 42,612,881 | (6,436,979) | 7,380,618 |
| **Other comprehensive loss:** | | | | | |
| Item that may be reclassified subsequently to profit or loss: | | | | | |
| Exchange differences on translation of foreign operations | | (56,335) | (33,801) | - | - |
| **Total comprehensive income/(loss) for the financial year** | | 32,590,240 | 42,579,080 | (6,436,979) | 7,380,618 |
| **Profit/(Loss) attributable to:** | | | | | |
| Owners of the Company | | 31,505,323 | 37,868,683 | (6,436,979) | 7,380,618 |
| Non-controlling interests | | 1,141,252 | 4,744,198 | - | - |
| | | 32,646,575 | 42,612,881 | (6,436,979) | 7,380,618 |
| **Total comprehensive income/(loss) attributable to:** | | | | | |
| Owners of the Company | | 31,448,988 | 37,834,882 | (6,436,979) | 7,380,618 |
| Non-controlling interests | | 1,141,252 | 4,744,198 | - | - |
| | | 32,590,240 | 42,579,080 | (6,436,979) | 7,380,618 |
| Basic earnings per share (sen) | 11 | 4.10 | 4.93 | | |

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