

# STATEMENTS OF COMPREHENSIVE INCOME

for the Financial Year Ended 31 December 2023

	Note	Group		Company	
		2023 RM	2022 RM	2023 RM	2022 RM
Revenue	20	146,918,271	208,353,521	10,880,051	5,128,473
Cost of sales		(140,804,401)	(183,783,027)	-	-
<b>Gross profit</b>		6,113,870	24,570,494	10,880,051	5,128,473
Other income		4,197,493	1,752,406	582,830	475,961
Administrative expenses		(20,637,831)	(13,579,570)	(9,706,494)	(6,528,239)
Net impairment (losses)/gain on financial instruments		(351,474)	(164,504)	(7,937,667)	2,423,186
Other expenses		(2,455,994)	(2,139,214)	(25,204,131)	(9,119,051)
<b>Operating (loss)/profit</b>		(13,133,936)	10,439,612	(31,385,411)	(7,619,670)
Finance costs	21	(6,304,120)	(4,773,258)	(1,038,386)	(726,252)
Share of results of associates, net of tax	10	406,117	(3,694)	-	-
<b>(Loss)/Profit before tax</b>	22	(19,031,939)	5,662,660	(32,423,797)	(8,345,922)
Tax expenses	23	(666,759)	(214,054)	-	-
<b>(Loss)/Profit for the financial year</b>		(19,698,698)	5,448,606	(32,423,797)	(8,345,922)
<b>Other comprehensive (loss)/ income, net of tax</b>					
<i>Items that may be reclassified subsequently to profit or loss</i>					
Fair value (loss)/gain of equity instruments designated at fair value through other comprehensive income		(534,600)	198,000	(534,600)	198,000
<b>Other comprehensive (loss)/ income for the financial year</b>		(534,600)	198,000	(534,600)	198,000
<b>Total comprehensive (loss)/ income for the financial year</b>		(20,233,298)	5,646,606	(32,958,397)	(8,147,922)

## Statements of Comprehensive Income (Cont'd)

	Note	Group 2023 RM	2022 RM	Company 2023 RM	2022 RM
<b>(Loss)/Profit attributable to:</b>					
Owners of the Company		(18,700,434)	(8,038,764)	(32,423,797)	(8,345,922)
Non-controlling interests	<b>9(d)</b>	(998,264)	13,487,370	-	-
		(19,698,698)	5,448,606	(32,423,797)	(8,345,922)
<b>Total comprehensive (loss)/ income attributable to:</b>					
Owners of the Company		(19,235,034)	(7,840,764)	(32,958,397)	(8,147,922)
Non-controlling interests	<b>9(d)</b>	(998,264)	13,487,370	-	-
		(20,233,298)	5,646,606	(32,958,397)	(8,147,922)
<b>Loss per share attributable to owners of the Company (sen per share):</b>					
Basic	<b>24(a)</b>	(1.67)	(0.89)		
Diluted	<b>24(b)</b>	(1.67)	(0.89)		

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