

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

| | | Group | | Company | |
|--|------|--------------|--------------|------------|------------|
| | Note | 2023 RM | 2022 RM | 2023 RM | 2022 RM |
| Revenue | 23 | 42,370,239 | 49,245,861 | 1,817,880 | 656,380 |
| Cost of sales | 24 | (26,504,968) | (35,545,378) | - | - |
| Gross profit | | 15,865,271 | 13,700,483 | 1,817,880 | 656,380 |
| Interest income | 25 | 476,510 | 115,670 | 11,146 | 26,543 |
| Other income | 26 | 1,596,422 | 2,349,318 | 11,568 | - |
| Depreciation expenses | | (2,236,837) | (2,328,720) | (126) | - |
| Employee benefits expense | 27 | (6,641,303) | (6,587,306) | (351,663) | (336,785) |
| Other expenses | | (5,518,864) | (4,623,673) | (476,576) | (431,607) |
| Operating profit | | 3,541,199 | 2,625,772 | 1,012,229 | (85,469) |
| Finance cost | 29 | (89,461) | (85,623) | - | - |
| Share of results of associates | 7 | 1,075,127 | 67,686 | - | - |
| Share of results of a joint venture | 8 | - | 103,951 | - | - |
| Profit/(loss) before taxation | 30 | 4,526,865 | 2,711,786 | 1,012,229 | (85,469) |
| Income tax expense | 31 | (1,460,363) | (958,378) | (1,263) | (4,446) |
| Profit/(loss) for the financial year | | 3,066,502 | 1,753,408 | 1,010,966 | (89,915) |
| Profit/(loss) attributable to: | | | | | |
| Owners of the Company | | 3,062,461 | 1,751,270 | 1,010,966 | (89,915) |
| Non-controlling interests | | 4,041 | 2,138 | - | - |
| | | 3,066,502 | 1,753,408 | 1,010,966 | (89,915) |
| Earnings per share attributable to owners of the Company (sen per share) | | | | | |
| - Basic | 32 | 3 | 2 | | |
| - Diluted | 32 | *3 | *2 | | |

* Diluted earnings per share of the Company for the financial year ended 31 December 2023 and 31 December 2022 is equivalent to the basic earnings per share as the Company has no dilutive potential ordinary share in issue at the end of the reporting date.

| | | Group | | Company | |
|--|-------|------------|------------|------------|------------|
| | Note | 2023 RM | 2022 RM | 2023 RM | 2022 RM |
| Profit/(loss) for the financial year | | 3,066,502 | 1,753,408 | 1,010,966 | (89,915) |
| Other comprehensive income to be reclassified to profit or loss in subsequent period: | | | | | |
| Foreign currency translation gain | 17 | 6,258,621 | 4,621,696 | - | - |
| Other comprehensive income will not be reclassified to profit or loss in subsequent period: | | | | | |
| Remeasurement loss on defined benefit obligation | 16(c) | (3,461) | (22,188) | - | - |
| | | 6,255,160 | 4,599,508 | - | - |
| Total comprehensive income/(loss) for the financial year | | 9,321,662 | 6,352,916 | 1,010,966 | (89,915) |
| Total comprehensive income/(loss) for the financial year attributable to: | | | | | |
| Owners of the Company | | 9,315,777 | 6,350,148 | 1,010,966 | (89,915) |
| Non-controlling interests | | 5,885 | 2,768 | - | - |
| | | 9,321,662 | 6,352,916 | 1,010,966 | (89,915) |

The accompanying accounting policies and explanatory notes form an integral part of the financial statements.