

# STATEMENTS OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2021

		Group		Company	
	Note	2021 RM	2020 RM	2021 RM	2020 RM
Revenue	17	40,985,164	40,618,396	2,000,000	–
Cost of sales		(27,606,394)	(27,705,191)	–	–
<b>Gross profit</b>		<b>13,378,770</b>	<b>12,913,205</b>	<b>2,000,000</b>	<b>–</b>
Other income	18	408,196	286,543	89,812	–
Distribution expenses		(834,956)	(1,238,173)	–	–
Administrative expenses		(5,737,012)	(4,658,733)	(1,905,881)	(925,135)
<b>Operating profit/(loss)</b>		<b>7,214,998</b>	<b>7,302,842</b>	<b>183,931</b>	<b>(925,135)</b>
Finance costs	19	(30,910)	(60,431)	–	–
<b>Profit/(loss) before tax</b>	20	<b>7,184,088</b>	<b>7,242,411</b>	<b>183,931</b>	<b>(925,135)</b>
Income tax expense	22	(2,102,812)	(1,903,333)	(18,381)	–
<b>Profit/(loss) for the financial year</b>		<b>5,081,276</b>	<b>5,339,078</b>	<b>165,550</b>	<b>(925,135)</b>
<b>Other comprehensive income, net of tax</b>					
<i>Item that will not be reclassified subsequently to profit or loss</i>					
Net changes of revaluation reserve		135,036	–	–	–
<b>Other comprehensive income for the financial year</b>		<b>135,036</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total comprehensive income/(loss) for the financial year</b>		<b>5,216,312</b>	<b>5,339,078</b>	<b>165,550</b>	<b>(925,135)</b>
<b>Profit/(loss) attributable to:</b>					
Owners of the Company		5,110,250	5,339,078	165,550	(925,135)
Non-controlling interests		(28,974)	–	–	–
		<b>5,081,276</b>	<b>5,339,078</b>	<b>165,550</b>	<b>(925,135)</b>
<b>Total comprehensive income/(loss) attributable to:</b>					
Owners of the Company		5,245,286	5,339,078	165,550	(925,135)
Non-controlling interests		(28,974)	–	–	–
		<b>5,216,312</b>	<b>5,339,078</b>	<b>165,550</b>	<b>(925,135)</b>
<b>Earnings per share attributable to owners of the Company (sen)</b>					
- Basic and diluted	23	1.62	2.05		

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