

# STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 31 March 2022

	Note	Group		Company	
		2022 RM	2021 RM	2022 RM	2021 RM
<b>Revenue</b>	19	<b>501,921,211</b>	490,498,015	<b>216,066,203</b>	211,810,803
Cost of sales		<b>(365,576,725)</b>	(349,612,502)	<b>(163,193,610)</b>	(147,972,965)
<b>Gross profit</b>		<b>136,344,486</b>	140,885,513	<b>52,872,593</b>	63,837,838
Other income		<b>14,820,037</b>	9,021,458	<b>4,681,006</b>	2,756,103
Selling and distribution expenses		<b>(32,002,783)</b>	(37,522,166)	<b>(7,207,734)</b>	(11,587,121)
Administrative expenses		<b>(35,997,008)</b>	(27,060,280)	<b>(12,601,060)</b>	(7,438,391)
Other expenses		<b>(7,655,695)</b>	(7,979,608)	<b>(802,724)</b>	(84,496)
<b>Results from operating activities</b>		<b>75,509,037</b>	77,344,917	<b>36,942,081</b>	47,483,933
Finance income	20	<b>1,266,915</b>	228,033	<b>2,502,736</b>	52,663
Finance costs	21	<b>(11,091,593)</b>	(9,984,341)	<b>(8,124,598)</b>	(4,414,959)
<b>Net finance costs</b>		<b>(9,824,678)</b>	(9,756,308)	<b>(5,621,862)</b>	(4,362,296)
<b>Profit before tax</b>		<b>65,684,359</b>	67,588,609	<b>31,320,219</b>	43,121,637
Tax credit/(expense)					
– Current tax and deferred tax		<b>2,390,954</b>	(9,052,257)	<b>(1,871,310)</b>	(2,343,000)
– Additional tax for prior years	22.1	–	(25,708,582)	–	–
– Reversal of tax	22.1	<b>10,490,033</b>	–	–	–
<b>Total tax credit/(expense)</b>	22	<b>12,880,987</b>	(34,760,839)	<b>(1,871,310)</b>	(2,343,000)
<b>Profit for the year</b>	23	<b>78,565,346</b>	32,827,770	<b>29,448,909</b>	40,778,637
<b>Other comprehensive (expense)/ income, net of tax</b>					
<b>Items that are or may be reclassified subsequently to profit or loss</b>					
Foreign currency translation differences/					
<b>Other comprehensive (expense)/ income for the year</b>		<b>(1,460,084)</b>	10,061,944	–	–
<b>Total comprehensive income for the year</b>		<b>77,105,262</b>	42,889,714	<b>29,448,909</b>	40,778,637
<b>Profit/(Loss) attributable to:</b>					
Owners of the Company		<b>79,886,892</b>	36,228,078	<b>29,448,909</b>	40,778,637
Non-controlling interests		<b>(1,321,546)</b>	(3,400,308)	–	–
<b>Profit for the year</b>		<b>78,565,346</b>	32,827,770	<b>29,448,909</b>	40,778,637
<b>Total comprehensive income/ (expense) attributable to:</b>					
Owners of the Company		<b>78,472,477</b>	45,353,427	<b>29,448,909</b>	40,778,637
Non-controlling interests		<b>(1,367,215)</b>	(2,463,713)	–	–
<b>Total comprehensive income for the year</b>		<b>77,105,262</b>	42,889,714	<b>29,448,909</b>	40,778,637
Basic earnings per ordinary share (sen)	24	<b>4.87</b>	2.22		

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