

Statements of Profit or Loss and Other Comprehensive Income

For the Year Ended 31 March 2023

	Note	Group		Company	
		2023 RM	2022 RM	2023 RM	2022 RM
Revenue	19	629,690,739	501,921,211	285,978,369	216,066,203
Cost of sales		(480,038,012)	(365,576,725)	(227,423,024)	(163,193,610)
Gross profit		149,652,727	136,344,486	58,555,345	52,872,593
Other income		9,161,914	14,820,037	5,159,226	4,681,006
Selling and distribution expenses		(51,711,477)	(32,002,783)	(25,200,159)	(7,207,734)
Administrative expenses		(35,871,628)	(35,997,008)	(5,488,414)	(12,601,060)
Other expenses		(7,590,743)	(7,655,695)	(1,020,032)	(802,724)
Results from operating activities		63,640,793	75,509,037	32,005,966	36,942,081
Finance income	20	472,794	1,266,915	2,890,528	2,502,736
Finance costs	21	(11,939,350)	(11,091,593)	(8,843,105)	(8,124,598)
Net finance costs		(11,466,556)	(9,824,678)	(5,925,577)	(5,621,862)
Profit before tax		52,174,237	65,684,359	26,053,389	31,320,219
Tax (expense)/credit					
– Current tax and deferred tax		(2,239,963)	2,390,954	(1,093,058)	(1,871,310)
– Reversal of tax	22.1	–	10,490,033	–	–
Total tax (expense)/credit	22	(2,239,963)	12,880,987	(1,093,058)	(1,871,310)
Profit for the year	23	49,934,274	78,565,346	24,960,331	29,448,909
Other comprehensive expense, net of tax					
Items that are or may be reclassified subsequently to profit or loss					
Foreign currency translation differences/					
Other comprehensive expense for the year		(9,572,295)	(1,460,084)	–	–
Total comprehensive income for the year		40,361,979	77,105,262	24,960,331	29,448,909
Profit/(Loss) attributable to:					
Owners of the Company		50,079,503	79,886,892	24,960,331	29,448,909
Non-controlling interests		(145,229)	(1,321,546)	–	–
Profit for the year		49,934,274	78,565,346	24,960,331	29,448,909
Total comprehensive income/ (expense) attributable to:					
Owners of the Company		40,836,099	78,472,477	24,960,331	29,448,909
Non-controlling interests		(474,120)	(1,367,215)	–	–
Total comprehensive income for the year		40,361,979	77,105,262	24,960,331	29,448,909
Basic earnings per ordinary share (sen)	24	2.69	4.87	–	–
Diluted earnings per ordinary share (sen)	24	2.69	4.87	–	–

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