

STATEMENTS OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2023

		Group		Company	
	Note	2023 RM	2022 RM	2023 RM	2022 RM
Revenue	17	75,908,860	59,394,512	1,000,000	2,000,000
Cost of sales		(50,948,312)	(38,938,825)	–	–
Gross profit		24,960,548	20,455,687	1,000,000	2,000,000
Other income	18	648,547	482,588	423,719	243,724
Administrative expenses		(6,770,137)	(4,930,495)	(1,305,545)	(645,015)
Distribution expenses		(979,235)	(970,851)	–	–
Impairment loss on financial instruments		(66,204)	–	–	–
Operating profit		17,793,519	15,036,929	118,174	1,598,709
Finance costs	19	(17,438)	(21,261)	–	–
Profit before tax	20	17,776,081	15,015,668	118,174	1,598,709
Income tax expense	22	(4,712,207)	(3,778,320)	(70,919)	(50,079)
Profit for the financial year		13,063,874	11,237,348	47,255	1,548,630
Other comprehensive income, net of tax					
<i>Item that will not be reclassified subsequently to profit or loss</i>					
Net changes of revaluation reserve		1,563,881	–	–	–
Other comprehensive income for the financial year		1,563,881	–	–	–
Total comprehensive income for the financial year		14,627,755	11,237,348	47,255	1,548,630
Profit/(Loss) attributable to:					
Owners of the Company		13,064,466	11,239,051	47,255	1,548,630
Non-controlling interests		(592)	(1,703)	–	–
		13,063,874	11,237,348	47,255	1,548,630
Total comprehensive income/ (loss) attributable to:					
Owners of the Company		14,628,347	11,239,051	47,255	1,548,630
Non-controlling interests		(592)	(1,703)	–	–
		14,627,755	11,237,348	47,255	1,548,630
Earnings per share attributable to owners of the Company (sen)					
- Basic	23	3.93	3.46		
- Diluted	23	3.91	3.46		

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