

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2021

		The Group		The Fund	
	Note	2021 RM	2020 RM	2021 RM	2020 RM
Revenue	4	114,072,501	115,710,279	104,245,507	103,918,211
Property expenses	5	(5,850,628)	(6,096,053)	(5,840,129)	(5,943,869)
Gross profit		108,221,873	109,614,226	98,405,378	97,974,342
Investment revenue	6	623,104	1,011,305	7,382,380	8,868,611
Realised gain on foreign exchange		11,182	-	11,182	-
Unrealised gain on foreign exchange		-	736,084	-	736,084
Other income		532,331	1,414,273	532,303	1,414,273
Fair value adjustment of investment properties		5,536,199	(47,772,461)	5,536,199	(5,423,801)
Total income		114,924,689	65,003,427	111,867,442	103,569,509
Expenditure					
<i>Finance costs:</i>					
Islamic financing		26,437,736	34,791,725	16,658,697	4,382,605
Amount due to a subsidiary		-	-	10,328,925	30,629,294
Transaction cost	18	1,567,034	462,365	1,017,149	242,192
Manager's fees		1,845,342	1,837,356	1,845,342	1,837,356
Professional fees		892,748	270,677	683,542	119,050
Valuation fees		552,023	584,800	552,023	584,800
Directors fees		23,409	25,350	-	-
Trustee's fees		385,343	393,361	385,343	393,361
Maintenance of property		1,712,287	1,070,388	1,712,287	1,070,388
Printing expenses		121,980	74,766	119,370	73,070
Secretarial fee		1,876	286	-	-
Securities Commission's fees		100	100	100	100
Registrar's fee		-	(3,649)	-	(3,649)
Audit fees					
- Current year		249,614	232,606	127,000	118,000
- Underprovision in prior year		-	10,000	-	-
- Other services		10,000	10,000	10,000	10,000
Tax agent's fee		15,520	10,000	14,720	16,200
Unrealised loss on foreign exchange		146,339	-	146,339	-
Administration expenses		1,683,784	1,011,039	1,096,372	751,001
Allowance for impairment loss of investment in a subsidiary	11	-	-	24,058,753	4,000,000
Allowance for expected credit loss on amount due from a subsidiary		-	-	1,303,019	-
Derecognition of past lease receivables	12	5,806,073	9,801,166	4,514,732	8,423,133
Annual listing fees		5,000	5,000	5,000	5,000
Withholding tax		675,928	785,731	675,928	785,731
Shariah adviser's fee		11,000	6,000	11,000	6,000
Total expenditure		42,143,136	51,379,067	65,265,641	53,443,632

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	Note	The Group		The Fund	
		2021 RM	2020 RM	2021 RM	2020 RM
Profit before tax		72,781,553	13,624,360	46,601,801	50,125,877
Tax credit/(expense)	7	768,296	(1,052,958)	768,296	(2,534,162)
Profit for the year		73,549,849	12,571,402	47,370,097	47,591,715
Profit for the year					
Realised		65,218,589	56,984,413	64,400,609	55,137,270
Unrealised		8,331,260	(44,413,011)	(17,030,512)	(7,545,555)
		73,549,849	12,571,402	47,370,097	47,591,715
Earnings per unit (sen):					
Basic	8	9.99	1.71		
Other comprehensive income					
<i>Other comprehensive income that may be reclassified to profit or loss in subsequent periods (net of tax):</i>					
Foreign currency translation, representing total other comprehensive income for the year, net of tax		(2,487,531)	12,001,396	-	-
Total comprehensive income for the year, net of tax		71,062,318	24,572,798	47,370,097	47,591,715

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