

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2021

	Note	Group		Company	
		2021 RM	2020 RM	2021 RM	2020 RM
Revenue	27	159,491,733	137,136,376	-	-
Cost of sales		(147,657,463)	(128,100,599)	-	-
Gross profit		11,834,270	9,035,777	-	-
Other income		6,998,307	3,811,621	91,893	335,143
Other expenses		(12,118,564)	(10,870,785)	(2,700,114)	(9,863,056)
Finance costs	28	(442,945)	(558,353)	(617)	(3,972)
Share of results of former associate	16	4,250,366	-	-	-
Profit/(Loss) before tax	29	10,521,434	1,418,260	(2,608,838)	(9,531,885)
Tax expense	30	(1,581,470)	(800,628)	(9,647)	(80,650)
Profit/(Loss) for the financial year		8,939,964	617,632	(2,618,485)	(9,612,535)
Other comprehensive income/(loss):					
<i>Items that will not be subsequently reclassified to profit or loss</i>					
Revaluation gain on property, plant and equipment		2,294,265	-	-	-
Deferred tax on revaluation gain on property, plant and equipment		723,377	(1,340,000)	-	-
Fair value gain on investment in equity instruments designated at fair value through other comprehensive income ("FVTOCI")		-	2,285	-	-
<i>Items that will be subsequently reclassified to profit or loss</i>					
Exchange differences on translation of foreign operations		1,528	(613)	-	-
Other comprehensive income/(loss), net of tax		3,019,170	(1,338,328)	-	-
Total comprehensive income/(loss) for the financial year		11,959,134	(720,696)	(2,618,485)	(9,612,535)

**STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**
FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2021 (CONT'D)

	Note	2021 RM	Group 2020 RM
Profit/(Loss) for the financial year attributable to:			
Owners of the Company		9,298,731	370,229
Non-controlling interests		(358,767)	247,403
		8,939,964	617,632
Total comprehensive income/(loss) for the financial year attributable to:			
Owners of the Company		12,317,901	(968,099)
Non-controlling interests		(358,767)	247,403
		11,959,134	(720,696)
Basic earnings per ordinary share (sen)	31	9.62	0.38

The accompanying notes form an integral part of the financial statements