

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

	Note	Group		Company	
		1.1.2024 to 30.6.2025 RM	1.1.2023 to 31.12.2023 RM	1.1.2024 to 30.6.2025 RM	1.1.2023 to 31.12.2023 RM
Revenue	23	690,422,921	548,644,355	416,020,452	396,985,109
Cost of sales		(648,381,499)	(461,302,299)	(415,060,963)	(343,106,011)
Gross profit		42,041,422	87,342,056	959,489	53,879,098
Other income		16,803,020	7,814,185	20,251,896	9,307,155
Administrative expenses		(65,863,102)	(25,747,109)	(43,649,363)	(21,765,392)
Net loss on impairment of financial assets	25	(5,814,982)	-	(2,357,675)	-
Distribution costs		(4,040,818)	(728,370)	(910,327)	(118,218)
Finance costs	24	(17,713,033)	(10,980,263)	(14,235,590)	(9,042,712)
(Loss)/Profit before tax	25	(34,587,493)	57,700,499	(39,941,570)	32,259,931
Taxation	26	(3,476,268)	(13,358,243)	2,341,530	(9,246,606)
(Loss)/Profit for the financial period/year		(38,063,761)	44,342,256	(37,600,040)	23,013,325
Other comprehensive income/(loss), net of tax					
<i>Item that will not be reclassified to profit or loss</i>					
Revaluation of land and factory buildings		34,079,804	1,975,482	23,984,903	1,975,482
Tax effect on item that will not be reclassified subsequently to profit or loss		(6,614,535)	(474,116)	(5,756,377)	(474,116)
Realisation of revaluation reserve upon depreciation of revalued assets		1,260,807	534,920	1,139,938	534,920
Transfer of revaluation reserve to retained profits		(1,260,807)	(534,920)	(1,139,938)	(534,920)
<i>Item that are or may be reclassified subsequently to profit or loss</i>					
Foreign currency translation differences for foreign operation, net of tax		(2,743,567)	797,600	-	-
Other comprehensive income for the financial period/year, net of tax		24,721,702	2,298,966	18,228,526	1,501,366
Total comprehensive (loss)/income for the financial period/year		(13,342,059)	46,641,222	(19,371,514)	24,514,691

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (CONT'D)

FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2025

	Note	Group		Company	
		1.1.2024 to 30.6.2025 RM	1.1.2023 to 31.12.2023 RM	1.1.2024 to 30.6.2025 RM	1.1.2023 to 31.12.2023 RM
(Loss)/Profit for the financial period/year attributable to:					
Owners of the parent		(37,977,706)	44,376,612	(37,600,040)	23,013,325
Non-controlling interests		(86,055)	(34,356)	-	-
		(38,063,761)	44,342,256	(37,600,040)	23,013,325
Total comprehensive (loss)/income for the financial period/year attributable to:					
Owners of the parent		(13,256,004)	46,675,578	(19,371,514)	24,514,691
Non-controlling interests		(86,055)	(34,356)	-	-
		(13,342,059)	46,641,222	(19,371,514)	24,514,691
(Loss)/Earnings per share					
Basic and diluted (loss)/earnings per share (sen)	27	(3.83)	4.96		

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