

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

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

| | Note | Group | | Company | |
|--|------|------------------|------------------|---------------|------------------|
| | | 2021 RM | 2020 RM | 2021 RM | 2020 RM |
| Revenue | 18 | 183,823,275 | 80,025,637 | 404,038 | 3,187,000 |
| Cost of sales | | (158,012,191) | (64,817,049) | - | - |
| Gross profit | | 25,811,084 | 15,208,588 | 404,038 | 3,187,000 |
| Other income | 19 | 1,569,763 | 2,014,376 | - | 424 |
| Selling and distribution expenses | | (2,629,831) | (2,607,017) | - | - |
| Administrative expenses | | (15,241,449) | (9,018,105) | (386,964) | (1,187,758) |
| (Impairment loss)/Reversal of impairment loss on trade receivables | | (70,181) | 31,068 | - | - |
| Other expenses | 20 | (513,759) | (282,675) | - | - |
| Finance income | 21 | 343,129 | 359,625 | 31,033 | 24,010 |
| Finance costs | 22 | (851,683) | (268,674) | - | - |
| Profit before tax | 23 | 8,417,073 | 5,437,186 | 48,107 | 2,023,676 |
| Tax expense | 24 | (2,410,740) | (1,548,846) | (7,125) | (5,761) |
| Profit for the financial year | | 6,006,333 | 3,888,340 | 40,982 | 2,017,915 |
| Other comprehensive income, net of tax | | - | - | - | - |
| Total profit and total comprehensive income for the financial year | | <u>6,006,333</u> | <u>3,888,340</u> | <u>40,982</u> | <u>2,017,915</u> |
| Profit for the financial year attributable to: | | | | | |
| - Owners of the Company | | 5,480,810 | 3,888,340 | 40,982 | 2,017,915 |
| - Non-controlling interests | | 525,523 | - | - | - |
| | | <u>6,006,333</u> | <u>3,888,340</u> | <u>40,982</u> | <u>2,017,915</u> |

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



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

| | Note | Group | | Company | |
|--|------|------------------|------------------|---------------|------------------|
| | | 2021 RM | 2020 RM | 2021 RM | 2020 RM |
| Total comprehensive income attributable to: | | | | | |
| - Owners of the Company | | 5,480,810 | 3,888,340 | 40,982 | 2,017,915 |
| - Non-controlling interests | | 525,523 | - | - | - |
| | | <u>6,006,333</u> | <u>3,888,340</u> | <u>40,982</u> | <u>2,017,915</u> |
| Earnings per share attributable to owners of the Company | 25 | | | | |
| -Basic (sen) | | 2.11 | 1.75 | | |
| -Diluted (sen) | | - | - | | |

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