

Statements of Comprehensive Income

For the Year Ended 31 December 2020

	Note	The Group		The Fund	
		2020 RM	2019 RM	2020 RM	2019 RM
Revenue	4	115,710,279	106,110,287	103,918,211	94,587,596
Property expenses	5	(6,096,053)	(5,784,630)	(5,943,869)	(5,645,289)
Gross profit		109,614,226	100,325,657	97,974,342	88,942,307
Investment revenue	6	1,011,305	1,655,201	8,868,611	10,550,265
Unrealised gain on foreign exchange		736,084	-	736,084	-
Other income		1,414,273	717,196	1,414,273	717,196
Fair value adjustment of investment properties		(47,772,461)	13,072,974	(5,423,801)	16,837,514
Total income		65,003,427	115,771,028	103,569,509	117,047,282
Expenditure					
Finance costs:					
Islamic financing		34,791,725	31,933,936	4,382,605	1,607,653
Amount due to a subsidiary		-	-	30,629,294	30,603,857
Transaction cost		462,365	390,454	242,192	112,880
Manager's fees		1,837,356	1,719,328	1,837,356	1,719,328
Professional fees		270,677	537,734	119,050	517,734
Valuation fees		584,800	492,248	584,800	492,248
Directors fees		25,350	-	-	-
Trustee's fees		393,361	284,114	393,361	284,114
Maintenance of property		1,070,388	2,113,889	1,070,388	2,113,889
Printing expenses		74,766	89,700	73,070	87,900
Secretarial fee		286	4,583	-	-
Securities Commission's fees		100	100	100	100
Registrar's fee		(3,649)	138,923	(3,649)	138,923
Audit fees					
Current year		242,606	181,453	118,000	100,000
Other services		10,000	-	10,000	10,000
Tax agent's fee		10,000	18,000	16,200	17,200
Unrealised loss on foreign exchange		-	333,951	-	333,951
Administration expenses		1,011,039	487,096	751,001	239,017
Allowance for impairment loss of investment in subsidiaries	11	-	-	4,000,000	4,000,000
Derecognition of past lease receivables	12	9,801,166	-	8,423,133	-
Annual listing fees		5,000	5,000	5,000	5,000
Withholding tax		785,731	889,506	785,731	889,506
Shariah adviser's fee		6,000	3,000	6,000	3,000
Total expenditure		51,379,067	39,623,015	53,443,632	43,276,300
Profit before tax		13,624,360	76,148,013	50,125,877	73,770,982
Tax	7	(1,052,958)	13,724	(2,534,162)	-
Profit for the year		12,571,402	76,161,737	47,591,715	73,770,982
Profit for the year					
Realised		56,984,413	63,408,990	55,137,270	61,267,419
Unrealised		(44,413,011)	12,752,747	(7,545,555)	12,503,563
		12,571,402	76,161,737	47,591,715	73,770,982

Statements of Comprehensive Income For the Year Ended 31 December 2020

	Note	The Group		The Fund	
		2020 RM	2019 RM	2020 RM	2019 RM
Earnings per unit (sen):					
Basic	8	1.71	10.35		
Other comprehensive income/(loss)					
<i>Other comprehensive loss that may be reclassified to profit or loss in subsequent periods (net of tax):</i>					
Foreign currency translation, representing total other comprehensive income/(loss) for the year, net of tax					
		12,001,396	(8,039,546)	-	-
Total comprehensive income for the year, net of tax					
		24,572,798	68,122,191	47,591,715	73,770,982

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