

# STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	The Group		The Fund	
		2023 RM	2022 RM	2023 RM	2022 RM
Revenue	4	121,022,481	110,238,667	115,250,328	104,587,721
Property expenses	5	(6,552,386)	(6,039,653)	(6,486,678)	(5,977,646)
Gross profit		114,470,095	104,199,014	108,763,650	98,610,075
Investment revenue	6	1,450,856	922,748	5,906,057	5,377,949
Unrealised gain on foreign exchange		55,712	-	55,712	-
Other income		731,276	1,005,423	731,276	579,833
Fair value adjustment of investment properties		(5,151,250)	(11,258,551)	8,735,161	(11,258,551)
<b>Total income</b>		<b>111,556,689</b>	<b>94,868,634</b>	<b>124,191,856</b>	<b>93,309,306</b>
<b>Expenditure</b>					
<u>Finance costs:</u>					
Islamic financing		36,834,869	26,169,776	36,834,869	26,169,776
Transaction cost	17	2,312,217	1,428,263	2,312,217	1,428,263
Manager's fees		4,430,769	1,851,471	4,430,769	1,851,471
Professional fees		3,298,450	1,008,481	1,031,315	946,895
Valuation fees		653,198	411,800	622,000	411,800
Directors fees		23,398	23,565	-	-
Trustee's fees		418,825	380,770	418,825	380,770
Disposal fees		-	1,004	-	1,004
Maintenance of property		958,959	1,865,540	958,959	1,865,540
Printing expenses		45,848	138,997	45,688	136,337
Secretarial fee		1,155	831	-	-
Securities Commission's fees		1,200	100	1,200	100
Audit fees					
- Current year		343,000	313,970	170,000	150,000
- Other services		330,000	10,000	330,000	10,000
Tax agent's fee		16,800	18,500	14,800	16,500
Unrealised loss on foreign exchange		-	16,585	-	16,585
Realised loss on foreign exchange		-	56,000	-	56,000
Loss on disposal of investment property		-	93,800	-	93,800
Administration expenses		874,308	583,127	673,558	337,046
Allowance for impairment loss of investment in a subsidiary	11	-	-	2,539,638	893,792
Allowance for expected credit loss on amount due from a subsidiary		-	-	6,970,806	-
Annual listing fees		5,000	5,000	5,000	5,000
Withholding tax		445,520	445,520	445,520	445,520
Shariah adviser's fee		9,000	10,000	9,000	10,000
<b>Total expenditure</b>		<b>51,002,516</b>	<b>34,833,100</b>	<b>57,814,164</b>	<b>35,226,199</b>
<b>Profit before tax</b>		<b>60,554,173</b>	<b>60,035,534</b>	<b>66,377,692</b>	<b>58,083,107</b>
Tax credit	7	140,000	103,325	140,000	103,325
<b>Profit for the year</b>		<b>60,694,173</b>	<b>60,138,859</b>	<b>66,517,692</b>	<b>58,186,432</b>

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	Note	The Group		The Fund	
		2023 RM	2022 RM	2023 RM	2022 RM
<b>Profit for the year</b>					
Realised		63,246,350	67,765,765	64,693,902	66,707,130
Unrealised		(2,552,177)	(7,626,906)	1,823,790	(8,520,698)
		60,694,173	60,138,859	66,517,692	58,186,432
<b>Earnings per unit (sen):</b>	8				
Basic		7.45	8.17		
<b>Other comprehensive income/(loss) for the year,</b> <i>Other comprehensive income/(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		5,799,430	(1,529,996)	-	-
<b>Total comprehensive income for the year, net of tax</b>		66,493,603	58,608,863	66,517,692	58,186,432

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