



STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

EXCELFORCE
EXCEL FORCE MSC BERHAD

		Group		Company	
	Note	2025 RM	2024 RM	2025 RM	2024 RM
Revenue	25	27,386,294	29,020,435	-	6,778,746
Cost of sales		(9,285,202)	(10,239,485)	-	(2,183,605)
Gross profit		18,101,092	18,780,950	-	4,595,141
Other income		209,562	1,056,601	86,390	1,612,671
Administrative expenses		(6,970,553)	(6,507,430)	(590,092)	(2,250,320)
Marketing expenses		(60,606)	(104,338)	-	(10,272)
Net (loss)/gain on impairment on financial instruments		(13,262)	23,567	-	-
Other operating expenses		(3,597,693)	(1,964,738)	(2,012,458)	(1,638,490)
Profit/(Loss) from operations		7,668,540	11,284,612	(2,516,160)	2,308,730
Finance costs	26	(366,860)	(131,793)	(323,010)	(101,098)
Share of results of an associate, net of tax		60,246	128,634	-	-
Profit/(Loss) before tax	27	7,361,926	11,281,453	(2,839,170)	2,207,632
Taxation	28	(2,287,199)	(2,999,881)	(397,434)	(534,844)
Profit/(Loss) for the financial year		5,074,727	8,281,572	(3,236,604)	1,672,788



STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025 (CONT'D)

EXCELFORCE
EXCEL FORCE MSC BERHAD

	Group		Company	
	2025 RM	2024 RM	2025 RM	2024 RM
Other comprehensive income/(loss) for the financial year				
<i>Items that are or maybe reclassified subsequently to profit or loss</i>				
Foreign currency translation differences for foreign operation	9,896	(2,793)	-	-
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Net change in fair value of equity instruments designated at fair value through other comprehensive income ("FVTOCI")	(4,650,000)	11,886,315	(4,650,000)	11,886,315
	(4,640,104)	11,883,522	(4,650,000)	11,886,315
Total comprehensive income/(loss) for the financial year	434,623	20,165,094	(7,886,604)	13,559,103
Profit/(Loss) for the financial year attributable to:				
Owners of the Company	5,074,727	8,281,572	(3,236,604)	1,672,788
Total comprehensive income/(loss) for the financial year attributable to:				
Owners of the Company	434,623	20,165,094	(7,886,604)	13,559,103
Earnings per share (sen)				
Basic earnings per share	29(a) 0.83	1.44		
Diluted earnings per share	29(b) 0.83	1.44		

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