

## STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
Revenue	18	31,680,972	50,763,783	2,460,000	2,760,000
Cost of sales		(31,086,245)	(48,754,924)	-	-
Gross profit		594,727	2,008,859	2,460,000	2,760,000
Other income		1,390,086	4,813,194	646	474
Selling and distribution expenses		(1,707,132)	(1,797,611)	-	-
Administrative expenses		(5,170,955)	(5,615,852)	(2,531,085)	(2,501,906)
Net loss on impairment of financial assets		(161,310)	(152,836)	-	-
Other expenses		(1,566,404)	(457,870)	-	-
<b>(Loss)/Profit from operation</b>		<b>(6,620,988)</b>	<b>(1,202,116)</b>	<b>(70,439)</b>	<b>258,568</b>
Finance costs	19	(2,276,279)	(1,363,192)	-	-
<b>(Loss)/Profit before tax</b>	20	<b>(8,897,267)</b>	<b>(2,565,308)</b>	<b>(70,439)</b>	<b>258,568</b>
Taxation	21	1,676,393	20,745	(50,626)	(36,500)
<b>(Loss)/Profit for the financial year</b>		<b>(7,220,874)</b>	<b>(2,544,563)</b>	<b>(121,065)</b>	<b>222,068</b>
<b>Other comprehensive income</b>					
<b>Items that will not be reclassified to profit or loss</b>					
Revaluation of property, plant and equipment		8,361,271	171,763	-	-
Tax effect on revaluation of property, plant and equipment		486,273	(41,223)	-	-
<b>Other comprehensive income for the financial year</b>		<b>8,847,544</b>	<b>130,540</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) for the financial year</b>		<b>1,626,670</b>	<b>(2,414,023)</b>	<b>(121,065)</b>	<b>222,068</b>
<b>Loss per share:</b>					
Basic and diluted (sen)	22	(14.22)	(5.01)		

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