

FINANCIAL STATEMENTS

STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2026

	Note	Group		Company	
		2026 RM	2025 RM	2026 RM	2025 RM
REVENUE	23	140,994,042	151,126,133	2,300,000	1,093,000
COST OF SALES		(119,235,211)	(126,950,361)	-	-
GROSS PROFIT		21,758,831	24,175,772	2,300,000	1,093,000
OTHER INCOME		3,115,757	1,953,240	12,239	31,379
ADMINISTRATIVE EXPENSES		(18,786,204)	(18,874,814)	(453,003)	(493,983)
OPERATING PROFIT		6,088,384	7,254,198	1,859,236	630,396
FINANCE COSTS	24	(511,340)	(777,304)	-	-
SHARE OF RESULTS OF AN ASSOCIATE	10	536,590	333,863	-	-
PROFIT BEFORE TAXATION	25	6,113,634	6,810,757	1,859,236	630,396
TAXATION	26	(2,141,730)	(1,704,272)	-	25,234
NET PROFIT FOR THE FINANCIAL YEAR		3,971,904	5,106,485	1,859,236	655,630
OTHER COMPREHENSIVE INCOME, NET OF TAX					
ITEM THAT WILL NOT BE RECLASSIFIED SUBSEQUENTLY TO PROFIT OR LOSS					
Revaluation of property, plant and equipment upon transfer of property to investment properties		-	336,478	-	-
Share of other comprehensive income of an associate		948,812	-	-	-
OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR, NET OF TAX	27	948,812	336,478	-	-
TOTAL COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR		4,920,716	5,442,963	1,859,236	655,630
PROFIT ATTRIBUTABLE TO:					
Owners of the Company		3,971,904	5,106,485	1,859,236	655,630
		3,971,904	5,106,485	1,859,236	655,630
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:					
Owners of the Company		4,920,716	5,442,963	1,859,236	655,630
		4,920,716	5,442,963	1,859,236	655,630
EARNINGS PER SHARE (RM)					
- Basic and diluted	29	0.01	0.01		

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