

# 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	17	276,607,362	236,331,247	10,739,908	0
Cost of sales		<u>(227,411,671)</u>	<u>(188,235,992)</u>	<u>0</u>	<u>0</u>
Gross profit		49,195,691	48,095,255	10,739,908	0
Other operating income		14,979,775	10,888,315	1,206,067	757,865
Impairment losses on trade and other receivables, net		(1,663,708)	(1,817,891)	0	0
Administrative and distribution expenses		(34,221,270)	(36,543,555)	(7,677,838)	(3,871,791)
Finance costs	18	<u>(7,415,245)</u>	<u>(7,033,757)</u>	<u>(37,085)</u>	<u>0</u>
Profit/(Loss) before tax		20,875,243	13,588,367	4,231,052	(3,113,926)
Tax expense	20	<u>(5,824,860)</u>	<u>(5,911,851)</u>	<u>(7,800)</u>	<u>(59,200)</u>
Profit/(Loss) for the financial year		15,050,383	7,676,516	4,223,252	(3,173,126)
Other comprehensive income, net of tax		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income /(loss)		<u>15,050,383</u>	<u>7,676,516</u>	<u>4,223,252</u>	<u>(3,173,126)</u>
<b>Profit/(Loss) for the financial year attributable to:</b>					
Owners of the Company		<u>15,050,383</u>	<u>7,676,516</u>	<u>4,223,252</u>	<u>(3,173,126)</u>
<b>Total comprehensive income /(loss) attributable to:</b>					
Owners of the Company		<u>15,050,383</u>	<u>7,676,516</u>	<u>4,223,252</u>	<u>(3,173,126)</u>
Earnings per share attributable to owners of the Company					
Basic and diluted (sen)	21	<u>1.47</u>	<u>1.11</u>		

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