

STATEMENTS OF FINANCIAL POSITION

As At 30 June 2022

| | Note | Group | | Company | |
|--|------|------------------|----------------|----------------|----------------|
| | | 2022 RM'000 | 2021 RM'000 | 2022 RM'000 | 2021 RM'000 |
| ASSETS | | | | | |
| NON-CURRENT ASSETS | | | | | |
| Property, plant and equipment | 5 | 72,167 | 76,353 | 143 | 149 |
| Right-of-use assets | 6 | 15,450 | 18,791 | 1,032 | 1,615 |
| Intangible assets | 7 | 17,261 | 17,261 | – | – |
| Investments in subsidiaries | 8 | – | – | 54,500 | 54,500 |
| Other investment | 9 | 10 | 10 | 10 | 10 |
| Trade and other receivables | 10 | – | – | – | 2,151 |
| | | 104,888 | 112,415 | 55,685 | 58,425 |
| CURRENT ASSETS | | | | | |
| Trade and other receivables | 10 | 667,618 | 466,190 | 535 | 1,594 |
| Inventories | 11 | 109,635 | 72,228 | – | – |
| Derivative financial assets | 12 | 19,368 | 6,844 | – | – |
| Current tax assets | | 6,097 | 4,956 | 330 | 293 |
| Cash and bank balances | 13 | 241,868 | 187,309 | 107,453 | 76,817 |
| | | 1,044,586 | 737,527 | 108,318 | 78,704 |
| TOTAL ASSETS | | 1,149,474 | 849,942 | 164,003 | 137,129 |
| EQUITY AND LIABILITIES | | | | | |
| Equity attributable to owners of the parent | | | | | |
| Share capital | 14 | 95,147 | 95,147 | 95,147 | 95,147 |
| Reserves | 15 | 233,646 | 186,181 | 66,752 | 38,969 |
| | | 328,793 | 281,328 | 161,899 | 134,116 |
| Non-controlling interests | 8(c) | 85,596 | 74,146 | – | – |
| TOTAL EQUITY | | 414,389 | 355,474 | 161,899 | 134,116 |

STATEMENTS OF FINANCIAL POSITION

As At 30 June 2022

(continued)

| | Note | Group | | Company | |
|-------------------------------------|------|----------------|----------------|----------------|----------------|
| | | 2022 RM'000 | 2021 RM'000 | 2022 RM'000 | 2021 RM'000 |
| LIABILITIES | | | | | |
| NON-CURRENT LIABILITIES | | | | | |
| Borrowings | 16 | 1,942 | 4,996 | – | – |
| Lease liabilities | 6 | 4,555 | 5,690 | 465 | 1,047 |
| Deferred tax liabilities | 19 | 781 | 1,020 | – | – |
| Retirement benefit obligations | 20 | 223 | 578 | – | – |
| | | 7,501 | 12,284 | 465 | 1,047 |
| CURRENT LIABILITIES | | | | | |
| Trade and other payables | 21 | 285,998 | 181,287 | 1,056 | 1,398 |
| Derivative financial liabilities | 12 | 36,674 | 2,848 | – | – |
| Borrowings | 16 | 401,957 | 295,180 | – | – |
| Lease liabilities | 6 | 1,592 | 1,959 | 583 | 568 |
| Current tax liabilities | | 1,363 | 910 | – | – |
| | | 727,584 | 482,184 | 1,639 | 1,966 |
| TOTAL LIABILITIES | | 735,085 | 494,468 | 2,104 | 3,013 |
| TOTAL EQUITY AND LIABILITIES | | 1,149,474 | 849,942 | 164,003 | 137,129 |

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