

# STATEMENTS OF FINANCIAL POSITION

AT 31 MARCH 2023

	Note	The Group		The Company	
		2023 RM	2022 RM	2023 RM	2022 RM
<b>Assets</b>					
<b>Non-current assets</b>					
Investment in subsidiaries	12	-	-	125,468,751	125,468,751
Property, plant and equipment	13	104,507,462	107,595,037	-	-
Right-of-use assets	14	17,140,618	17,628,214	-	-
Investment properties	15	3,968,530	4,061,718	-	-
Land held for future property development	16	961,569	961,569	-	-
Investment securities	17	2,601,868	2,472,113	-	-
Deferred tax assets	26	1,972,100	1,890,400	-	-
		131,152,147	134,609,051	125,468,751	125,468,751
<b>Current assets</b>					
Inventories	18	50,481,447	42,804,738	-	-
Right of return asset		930,639	1,108,288	-	-
Trade receivables	19	67,106,861	58,212,175	-	-
Other receivables, deposits and prepayments	20	5,112,464	5,801,871	23,852	2,410,813
Current tax assets		468,324	305,605	-	-
Short-term investments	21	100,600	98,736	-	-
Cash and bank balances		32,772,789	39,272,087	90,429	104,261
		156,973,124	147,603,500	114,281	2,515,074
<b>Total assets</b>		288,125,271	282,212,551	125,583,032	127,983,825
<b>Equity and liabilities</b>					
<b>Equity attributable to owners of the parent</b>					
Share capital	22	120,000,000	120,000,000	120,000,000	120,000,000
Fair value reserve	23	2,229,430	2,099,675	-	-
Retained earnings		108,966,213	98,720,211	5,186,457	5,210,864
<b>Total equity</b>		231,195,643	220,819,886	125,186,457	125,210,864



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	Note	The Group		The Company	
		2023 RM	2022 RM	2023 RM	2022 RM
<b>Non-current liabilities</b>					
Lease liabilities	24	210,863	499,716	-	-
Loans and borrowings	25	2,396,833	3,592,836	-	-
Deferred tax liabilities	26	12,092,400	12,682,500	-	-
		14,700,096	16,775,052	-	-
<b>Current liabilities</b>					
Trade payables	27	27,103,495	24,249,317	-	-
Refund liabilities		3,599,663	4,124,695	-	-
Contract liabilities	28	764,103	1,965,466	-	-
Other payables and accruals	29	7,900,710	10,026,105	395,445	2,771,735
Lease liabilities	24	584,873	473,437	-	-
Loans and borrowings	25	1,206,361	2,057,286	-	-
Current tax liabilities		1,070,327	1,721,307	1,130	1,226
		42,229,532	44,617,613	396,575	2,772,961
<b>Total liabilities</b>		56,929,628	61,392,665	396,575	2,772,961
<b>Total equity and liabilities</b>		288,125,271	282,212,551	125,583,032	127,983,825

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

