

Statements Of Financial Position

AS AT 31 MARCH 2023

| | | GROUP | | COMPANY | |
|---------------------------------------|------|--------------------|--------------------|--------------------|--------------------|
| | NOTE | 2023 RM | 2022 RM | 2023 RM | 2022 RM |
| ASSETS | | | | | |
| Non-current assets | | | | | |
| Property, plant and equipment | 4 | 73,501,804 | 75,586,342 | 587,496 | 224,410 |
| Investment properties | 5 | 41,511,358 | 11,418,622 | - | - |
| Right-of-use assets | 6 | 6,238,023 | 6,657,209 | - | - |
| Inventories | 7 | 21,585,114 | 21,000,000 | - | - |
| Intangible assets | 8 | 19,205,853 | 20,520,967 | - | - |
| Investment in subsidiaries | 9 | - | - | 156,870,433 | 86,211,423 |
| Keyman insurance contracts | 10 | 620,690 | 590,378 | - | - |
| | | <u>162,662,842</u> | <u>135,773,518</u> | <u>157,457,929</u> | <u>86,435,833</u> |
| Current assets | | | | | |
| Inventories | 7 | 12,274,848 | 15,236,557 | - | - |
| Trade and other receivables | 11 | 26,330,874 | 30,309,795 | 751,913 | 51,397,554 |
| Derivative financial assets | 12 | 83,843 | - | - | - |
| Current tax assets | | - | - | 280 | 35,252 |
| Cash and cash equivalents | 13 | 49,853,185 | 34,263,929 | 17,477,591 | 3,442,668 |
| | | <u>88,542,750</u> | <u>79,810,281</u> | <u>18,229,784</u> | <u>54,875,474</u> |
| TOTAL ASSETS | | <u>251,205,592</u> | <u>215,583,799</u> | <u>175,687,713</u> | <u>141,311,307</u> |
| EQUITY AND LIABILITIES | | | | | |
| Share capital | 14 | 140,078,436 | 126,198,404 | 140,078,436 | 126,198,404 |
| Other reserves | 15 | 3,224,628 | 6,708,715 | 8,409,628 | 11,893,715 |
| Retained profits/(Accumulated losses) | 16 | 22,577,906 | (4,716,154) | 25,819,908 | 1,766,764 |
| | | <u>165,880,970</u> | <u>128,190,965</u> | <u>174,307,972</u> | <u>139,858,883</u> |
| Non-controlling interests | | 23,389,999 | 20,783,393 | - | - |
| Total equity | | <u>189,270,969</u> | <u>148,974,358</u> | <u>174,307,972</u> | <u>139,858,883</u> |
| Non-current liabilities | | | | | |
| Lease liabilities | 6 | 2,195,050 | 3,216,191 | - | - |
| Borrowings | 17 | 28,977,408 | 18,230,099 | 345,414 | 3,555 |
| Deferred tax liabilities | 18 | 1,551,984 | 1,831,094 | 5,000 | 5,000 |
| | | <u>32,724,442</u> | <u>23,277,384</u> | <u>350,414</u> | <u>8,555</u> |
| Current liabilities | | | | | |
| Trade, other payables and provision | 19 | 21,978,153 | 31,631,709 | 915,302 | 1,429,949 |
| Contract liabilities | 20 | 894,065 | 1,248,281 | - | - |
| Borrowings | 17 | 3,346,919 | 8,396,760 | 114,025 | 13,920 |
| Lease liabilities | 6 | 2,719,147 | 1,915,559 | - | - |
| Derivative financial liabilities | 12 | 106,311 | - | - | - |
| Current tax liabilities | | 165,586 | 139,748 | - | - |
| | | <u>29,210,181</u> | <u>43,332,057</u> | <u>1,029,327</u> | <u>1,443,869</u> |
| Total liabilities | | <u>61,934,623</u> | <u>66,609,441</u> | <u>1,379,741</u> | <u>1,452,424</u> |
| TOTAL EQUITY AND LIABILITIES | | <u>251,205,592</u> | <u>215,583,799</u> | <u>175,687,713</u> | <u>141,311,307</u> |

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