

STATEMENTS OF FINANCIAL POSITION

AS AT 30 APRIL 2023

		The Group		The Company	
	Note	2023 RM	2022 RM (Restated)	2023 RM	2022 RM
ASSETS					
NON-CURRENT ASSETS					
Investments in subsidiaries	5	-	-	101,774,366	101,774,365
Property, plant and equipment	6	26,595,426	31,146,176	-	-
Investment properties	7	18,257,198	14,294,800	-	-
Right-of-use assets	8	22,799,613	23,792,628	-	-
Other investments	9	238,610	238,610	-	-
Deferred tax assets	10	225,884	120,588	-	-
Other receivable	11	161,315	230,498	-	-
		68,278,046	69,823,300	101,774,366	101,774,365
CURRENT ASSETS					
Inventories	12	103,964,948	84,139,307	-	-
Trade receivables	13	69,921,451	70,907,091	-	-
Other receivables, deposits and prepayments	11	5,338,093	9,349,471	6,211	11,548
Amounts owing by subsidiaries	14	-	-	21,331,457	24,247,404
Short-term investments	15	15,680,231	13,263,343	15,680,231	13,263,343
Current tax assets		1,565,297	1,310,731	162,525	155,675
Derivative assets	16	5,882	108,649	-	-
Fixed deposit with a licensed bank	17	4,940,000	4,347,000	-	-
Cash and bank balances		23,577,585	34,971,811	1,210,964	1,563,682
		224,993,487	218,397,403	38,391,388	39,241,652
TOTAL ASSETS		293,271,533	288,220,703	140,165,754	141,016,017
EQUITY AND LIABILITIES					
EQUITY					
Share capital	18	135,761,642	135,761,642	135,761,642	135,761,642
Reserves	19	60,266,504	51,402,054	4,286,896	5,137,625
TOTAL EQUITY		196,028,146	187,163,696	140,048,538	140,899,267
NON-CURRENT LIABILITIES					
Long-term borrowings	20	4,856,503	17,079,187	-	-
Lease liabilities	23	2,751,022	3,348,636	-	-
		7,607,525	20,427,823	-	-
CURRENT LIABILITIES					
Trade payables	24	18,011,792	26,875,300	-	-
Other payables and accruals	25	7,945,415	6,189,336	117,216	116,750
Lease liabilities	23	2,045,212	1,811,701	-	-
Short-term borrowings	26	50,527,396	32,551,956	-	-
Provisions	27	11,106,047	13,200,891	-	-
		89,635,862	80,629,184	117,216	116,750
TOTAL LIABILITIES		97,243,387	101,057,007	117,216	116,750
TOTAL EQUITY AND LIABILITIES		293,271,533	288,220,703	140,165,754	141,016,017

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