

STATEMENTS OF FINANCIAL POSITION

AS AT 30 JUNE 2025

	Note	Group		Company	
		30.6.2025 RM	31.12.2023 RM	30.6.2025 RM	31.12.2023 RM
Assets					
Non-Current Assets					
Property, plant and equipment	4	319,107,064	239,438,444	234,430,170	184,788,266
Intangible assets	5	2,572,473	-	-	-
Investment properties	6	-	-	7,500,000	6,200,000
Investment in subsidiary companies	7	-	-	100,125,056	24,660,117
Goodwill on consolidation	8	85,320,133	6,243,746	-	-
Amount due from subsidiary companies	9	-	-	19,702,336	-
		406,999,670	245,682,190	361,757,562	215,648,383
Current Assets					
Inventories	10	53,215,775	65,503,242	39,922,821	61,025,697
Trade receivables	11	111,547,175	177,583,624	64,802,801	155,055,413
Other receivables	12	69,124,436	74,730,519	50,222,900	70,785,093
Amount due from subsidiary companies	9	-	-	14,494,512	3,071,950
Amount due from a related party	13	480,000	-	480,000	-
Tax recoverable		4,726,748	572,408	3,658,619	-
Fixed deposits with licensed banks	14	50,340,000	31,180,438	50,000,000	27,745,689
Other investments	15	1,794,321	101,832,016	1,794,321	101,832,016
Cash and bank balances		22,825,564	76,588,503	14,504,441	47,630,208
		314,054,019	527,990,750	239,880,415	467,146,066
Total Assets		721,053,689	773,672,940	601,637,977	682,794,449
Equity and Liabilities					
Equity					
Share capital	16	324,021,070	324,021,070	324,021,070	324,021,070
Exchange translation reserve		(1,526,466)	1,217,101	-	-
Revaluation reserve	17	52,854,108	26,649,646	43,710,755	26,622,167
Retained earnings		59,938,039	103,301,338	25,117,292	68,223,794
Equity attributable to owners of the parent		435,286,751	455,189,155	392,849,117	418,867,031
Non-controlling interests		288,686	(32,965)	-	-
Total Equity		435,575,437	455,156,190	392,849,117	418,867,031

STATEMENTS OF FINANCIAL POSITION (CONT'D)

AS AT 30 JUNE 2025

	Note	Group		Company	
		30.6.2025 RM	31.12.2023 RM	30.6.2025 RM	31.12.2023 RM
Liabilities					
Non-Current Liabilities					
Lease liabilities	18	12,939,760	9,204,060	1,494,454	6,874,634
Loans and borrowings	19	49,466,045	100,905,355	32,292,117	79,039,855
Deferred tax liabilities	20	19,191,021	14,017,516	17,538,524	14,017,096
		81,596,826	124,126,931	51,325,095	99,931,585
Current Liabilities					
Trade payables	21	42,942,979	102,531,348	28,832,481	94,158,484
Other payables	22	29,672,097	17,680,574	8,701,411	12,495,362
Amount due to subsidiary companies	9	-	-	5,786,873	5,213,936
Amount due to related parties	13	734,616	74,000	19,197	74,000
Lease liabilities	18	4,661,112	4,809,781	2,164,351	3,591,192
Loans and borrowings	19	121,859,139	63,628,070	111,959,452	48,393,859
Tax payable		4,011,483	5,666,046	-	69,000
		203,881,426	194,389,819	157,463,765	163,995,833
Total Liabilities		285,478,252	318,516,750	208,788,860	263,927,418
Total Equity and Liabilities		721,053,689	773,672,940	601,637,977	682,794,449

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