

STATEMENTS OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	NOTE	THE GROUP		THE COMPANY	
		2025 RM	2024 RM	2025 RM	2024 RM
ASSETS					
NON-CURRENT ASSETS					
Investment in subsidiaries	6	-	-	76,214,316	76,214,316
Property, plant and equipment	7	152,980,742	112,448,011	-	-
Investment properties	8	290,000	330,000	-	-
		153,270,742	112,778,011	76,214,316	76,214,316
CURRENT ASSETS					
Biological assets	9	11,734,298	20,114,074	-	-
Inventories	10	14,516,882	12,842,927	-	-
Trade receivables	11	4,524,544	2,714,478	-	-
Other receivables, deposits and prepayments	12	2,495,502	2,342,029	-	-
Amounts owing by related companies	13	113,957,051	103,775,084	30,000	-
Amount owing by a related party	14	2,196	-	-	-
Short-term investments	15	861,591	1,770,329	307,840	844,463
Current tax assets		-	2,000	-	-
Fixed deposits with licensed banks	16	19,045,463	18,040,000	-	-
Cash and bank balances		52,819,169	49,208,444	17,596,112	13,095,051
		219,956,696	210,809,365	17,933,952	13,939,514
TOTAL ASSETS		373,227,438	323,587,376	94,148,268	90,153,830

**STATEMENTS OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025**

	NOTE	THE GROUP		THE COMPANY	
		2025 RM	(Restated) 2024 RM	2025 RM	2024 RM
EQUITY AND LIABILITIES					
EQUITY					
Share capital	17	86,079,659	86,079,659	86,079,659	86,079,659
Revaluation reserve	18	4,968,185	6,574,168	-	-
Retained profits		47,106,972	33,061,556	7,709,009	3,733,802
Equity attributable to owners of the Company		138,154,816	125,715,383	93,788,668	89,813,461
NON-CURRENT LIABILITIES					
Deferred tax liabilities	19	13,999,340	13,157,056	-	-
Long-term borrowings	20	36,227,914	21,345,739	-	-
		50,227,254	34,502,795	-	-
CURRENT LIABILITIES					
Trade payables	23	102,562,167	91,715,256	-	-
Other payables an accruals	24	21,563,647	3,805,350	325,600	340,369
Amounts owing to related companies	25	838,567	137,476	-	-
Short-term borrowings	26	58,357,333	63,138,796	-	-
Current tax liabilities		1,523,654	4,572,320	34,000	-
		184,845,368	163,369,198	359,600	340,369
TOTAL LIABILITIES		235,072,622	197,871,993	359,600	340,369
TOTAL EQUITY AND LIABILITIES		373,227,438	323,587,376	94,148,268	90,153,830