

# STATEMENTS OF FINANCIAL POSITION

As at 30 June 2025

	Note	Group		Company	
		30.6.2025	31.12.2023	30.6.2025	31.12.2023
		RM'000	RM'000	RM'000	RM'000
<b>Assets</b>					
Property, plant and equipment	2	69,868	55,995	-	-
Right-of-use assets	3	5,295	2,250	-	-
Intangible assets	4	-	169	-	-
Goodwill	5	7,527	7,527	-	-
Investments in subsidiaries	6	-	-	73,000	73,590
Investment in an associate	7	-	-	-	-
Other investments	8	115	1,558	115	1,558
Deferred tax assets	9	112	75	-	-
<b>Total non-current assets</b>		<b>82,917</b>	<b>67,574</b>	<b>73,115</b>	<b>75,148</b>
Inventories	10	25,871	20,588	-	-
Current tax assets		862	589	152	216
Trade and other receivables	11	5,794	3,574	8,541	2,161
Cash and cash equivalents	12	7,903	15,143	3,371	8,980
<b>Total current assets</b>		<b>40,430</b>	<b>39,894</b>	<b>12,064</b>	<b>11,357</b>
<b>Total assets</b>		<b>123,347</b>	<b>107,468</b>	<b>85,179</b>	<b>86,505</b>
<b>Equity</b>					
Share capital	13.1	84,528	84,428	84,528	84,428
Reserves		6,468	5,810	(6,360)	(4,784)
<b>Equity attributable to owners of the Company</b>		<b>90,996</b>	<b>90,238</b>	<b>78,168</b>	<b>79,644</b>
Non-controlling interests		158	121	-	-
<b>Total equity</b>		<b>91,154</b>	<b>90,359</b>	<b>78,168</b>	<b>79,644</b>



## STATEMENTS OF FINANCIAL POSITION

As at 30 June 2025

(CONT'D)

	Note	Group		Company	
		30.6.2025 RM'000	31.12.2023 RM'000	30.6.2025 RM'000	31.12.2023 RM'000
<b>Liabilities</b>					
Loans and borrowings	14	-	332	-	-
Redeemable Convertible Preference Shares ("RCPS")		-	6,466	-	6,466
Lease liabilities		4,402	1,993	-	-
Deferred tax liabilities	9	5,241	3,339	-	-
<b>Total non-current liabilities</b>		<b>9,643</b>	<b>12,130</b>	<b>-</b>	<b>6,466</b>
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Trade and other payables	15	10,973	4,238	140	235
Loans and borrowings	14	3,570	263	-	-
Redeemable Convertible Preference Shares ("RCPS")		6,871	160	6,871	160
Lease liabilities		1,136	318	-	-
<b>Total current liabilities</b>		<b>22,550</b>	<b>4,979</b>	<b>7,011</b>	<b>395</b>
<b>Total liabilities</b>		<b>32,193</b>	<b>17,109</b>	<b>7,011</b>	<b>6,861</b>
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<b>Total equity and liabilities</b>		<b>123,347</b>	<b>107,468</b>	<b>85,179</b>	<b>86,505</b>

The notes on pages 88 to 134 are an integral part of these financial statements.