

STATEMENTS OF FINANCIAL POSITION

AS AT 31 MARCH 2021

| | Note | Group | | Company | |
|---|------|------------------|------------------|------------------|------------------|
| | | 2021 RM'000 | 2020 RM'000 | 2021 RM'000 | 2020 RM'000 |
| Assets | | | | | |
| Property, plant and equipment | 3 | 129,375 | 135,767 | 228 | 330 |
| Investment properties | 4 | 83,663 | 83,284 | 22,826 | 23,241 |
| Investments in subsidiaries | 5 | - | - | 976,290 | 965,433 |
| Investments in associates | 6 | 151,924 | 153,875 | - | - |
| Investment in joint ventures | 7 | 17,430 | 323 | - | - |
| Inventories | 8 | 570,063 | 562,058 | - | - |
| Other investment | 9 | 6,367 | 7,527 | 6,367 | 7,527 |
| Deferred tax assets | 10 | 11,850 | 10,170 | - | - |
| Other non-current assets | | 495 | 1,014 | 177 | 182 |
| Total non-current assets | | 971,167 | 954,018 | 1,005,888 | 996,713 |
| Inventories | 8 | 458,588 | 371,250 | - | - |
| Trade and other receivables | 11 | 33,556 | 32,471 | 1,301 | 463 |
| Other current assets | | 1,273 | 1,020 | 397 | 234 |
| Contract assets | 12 | 44,560 | 82,515 | - | - |
| Contract costs | 13 | 2,536 | 7,144 | - | - |
| Tax recoverable | | 480 | 3,971 | 42 | - |
| Short-term funds | | 2,910 | 3,185 | 3 | 59 |
| Deposits, cash and bank balances | 14 | 122,385 | 110,069 | 3,846 | 6,880 |
| Total current assets | | 666,288 | 611,625 | 5,589 | 7,636 |
| Total assets | | 1,637,455 | 1,565,643 | 1,011,477 | 1,004,349 |
| Equity | | | | | |
| Share capital | 15 | 660,232 | 660,232 | 660,232 | 660,232 |
| Retained profits | | 438,385 | 407,926 | 301,782 | 286,557 |
| Other reserves | | 14,316 | 12,121 | - | - |
| Equity attributable to owners of the Company | | 1,112,933 | 1,080,279 | 962,014 | 946,789 |
| Non-controlling interests | | 90,054 | 87,383 | - | - |
| Total equity | | 1,202,987 | 1,167,662 | 962,014 | 946,789 |

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AS AT 31 MARCH 2021

| | Note | Group | | Company | |
|--------------------------------------|------|------------------|------------------|------------------|------------------|
| | | 2021 RM'000 | 2020 RM'000 | 2021 RM'000 | 2020 RM'000 |
| Liabilities | | | | | |
| Provisions | 16 | 3,642 | - | - | - |
| Trade and other payables | 17 | 167 | 154 | - | - |
| Borrowings | 18 | 198,424 | 183,496 | 102 | 180 |
| Deferred tax liabilities | 10 | 24,189 | 25,510 | 5 | - |
| Lease liabilities | | - | 309 | - | - |
| Total non-current liabilities | | 226,422 | 209,469 | 107 | 180 |
| Provisions | 16 | 38,678 | 26,185 | 10,759 | 16,813 |
| Trade and other payables | 17 | 131,778 | 132,710 | 38,360 | 40,304 |
| Contract liabilities | 12 | 8,031 | 5,349 | - | - |
| Borrowings | 18 | 25,610 | 22,452 | 78 | 75 |
| Tax payable | | 3,620 | 1,263 | 159 | 188 |
| Lease liabilities | | 329 | 553 | - | - |
| Total current liabilities | | 208,046 | 188,512 | 49,356 | 57,380 |
| Total liabilities | | 434,468 | 397,981 | 49,463 | 57,560 |
| Total equity and liabilities | | 1,637,455 | 1,565,643 | 1,011,477 | 1,004,349 |

The notes on pages 99 to 169 are an integral part of these financial statements.