STATEMENTS OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

ASSETS Non-current assets Property, plant and equipment 4 19,429,139 18,092,896 2,688 5,29 Right-of-use assets 5 42,548,312 42,920,289 - 648,820,000 521,000,000 Contract assets 7 411,795,110 - 648,820,000 521,000,000 Contract assets 7 411,795,110 - 134,607,245 Fixed deposits with licensed banks 9 22,550,460 39,961,664 - 65,000,000 Contract assets 10 8,721,000 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7 - 7			Group		Company	
ASSETS Non-current assets Property, plant and equipment 4 19,429,139 18,092,896 2,688 5,29 Right-of-use assets 5 42,548,312 42,920,289 - Investment in subsidiaries 6 - 648,820,000 521,000,000 Controct assets 7 411,795,110 - 134,607,245 Fixed deposits with licensed banks 9 22,550,460 39,961,664 - Deferred tax assets 10 8,721,000 - 1 - Total non-current assets 5505,044,021 100,974,849 783,429,933 521,005,29 Current assets Contract assets 7 168,088,121 164,647,028 - 1 Trade receivables 11 42,488,767 35,252,878 - 1 Trade receivables 11 42,488,767 35,252,878 - 2 Derivative financial asset 12 413,076 - 2 Tax recoverable - 3,300 - 1 Tax recover		Note	2021	2020	2021	2020
Non-current assets Property, plant and equipment 4 19,429,139 18,092,896 2,688 5,29 Right-of-use assets 5 42,548,312 42,90,289 - - 648,820,000 521,000,00 <td< th=""><th></th><th>RM</th><th>RM</th><th>RM</th><th>RM</th></td<>			RM	RM	RM	RM
Property, plant and equipment 4 19,429,139 18,092,896 2,688 5,29 Right-of-use assets 5 42,548,312 42,920,289 - Investment in subsidiaries 6 - 648,820,000 521,000,00 Contract assets 7 411,795,110 - 648,820,000 521,000,00 Contract assets 7 411,795,110 - 12 - 134,607,245 Fixed deposits with licensed banks 9 22,550,460 39,961,664 - 134,607,245 Fixed deposits with licensed banks 9 22,550,460 39,961,664 - 134,607,245 Fixed deposits with licensed banks 9 22,550,460 39,961,664 - 14 100,974,849 783,429,933 521,005,29 Current assets Contract assets 7 168,088,121 164,647,028 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14,648,767 35,252,878 3 - 14 14 14 14 14 14 14 14 14 14 14 14 14	ASSETS					
Right-of-use assets 5	Non-current assets					
Investment in subsidiaries	Property, plant and equipment	4	19,429,139	18,092,896	2,688	5,296
Contract assets 7 411,795,110 134,607,245 Fixed deposits with licensed banks 9 22,550,460 39,961,664 - Deferred tax assets 10 8,721,000 Total non-current assets 505,044,021 100,974,849 783,429,933 521,005,29 Current assets 7 168,088,121 164,647,028 - Trade receivables 11 42,488,767 35,252,878 - Other receivables 8 7,350,555 26,098,870 2,034,000 23,219,53 Derivative financial asset 12 413,076 Tax recoverable - 3,300 - Fixed deposits with licensed banks 9 8,245,132 20,033,392 5,000,000 5,000,000 Cash and bank balances 13 134,019,842 63,621,781 7,634,061 26,228,40 Total current assets 365,649,514 410,632,098 798,097,994 575,453,23 EQUITY AND LIABILITIES EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Right-of-use assets	5	42,548,312	42,920,289	-	
Other receivables 8 - - 134,607,245 Fixed deposits with licensed banks 9 22,550,460 39,961,664 - Deferred tax assets 10 8,721,000 - - Total non-current assets 505,044,021 100,974,849 783,429,933 521,005,29 Current assets 505,044,021 100,974,849 783,429,933 521,005,29 Current assets 7 168,088,121 164,647,028 - - Contract assets 7 168,088,121 164,647,028 - - Trade receivables 11 42,488,767 35,252,878 - - Other receivables 8 7,350,555 26,098,870 2,034,000 23,219,53 Derivative financial asset 12 413,076 - - - Tax recoverable - 3,300 - - - - - - - - - - - - - - - - -	Investment in subsidiaries	6	-	-	648,820,000	521,000,002
Fixed deposits with licensed banks Deferred tax assets 10 8,721,000	Contract assets	7	411,795,110	-	-	
Deferred tax assets 10 8,721,000	Other receivables	8	-	-	134,607,245	
Current assets Contract assets Contract assets Contract assets 7	Fixed deposits with licensed banks	9	22,550,460	39,961,664	-	
Current assets Contract assets 7 168,088,121 164,647,028 - Trade receivables 11 42,488,767 35,252,878 - Other receivables 8 7,350,555 26,098,870 2,034,000 23,219,53 Derivative financial asset 12 413,076 Tax recoverable - 3,300 - Fixed deposits with licensed banks 9 8,245,132 20,033,392 5,000,000 5,000,000 Cash and bank balances 13 134,019,842 63,621,781 7,634,061 26,228,40 Total current assets 360,605,493 309,657,249 14,668,061 54,447,93 Total assets 865,649,514 410,632,098 798,097,994 575,453,23 EQUITY AND LIABILITIES EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Deferred tax assets	10	8,721,000	-	-	
Contract assets 7 168,088,121 164,647,028 - Trade receivables 11 42,488,767 35,252,878 - Other receivables 8 7,350,555 26,098,870 2,034,000 23,219,53 Derivative financial asset 12 413,076 - Tax recoverable - 3,300 - Fixed deposits with licensed banks 9 8,245,132 20,033,392 5,000,000 5,000,000 Cash and bank balances 13 134,019,842 63,621,781 7,634,061 26,228,40 Total current assets 360,605,493 309,657,249 14,668,061 54,447,93 Total assets 865,649,514 410,632,098 798,097,994 575,453,23 EQUITY AND LIABILITIES EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Total non-current assets		505,044,021	100,974,849	783,429,933	521,005,298
Trade receivables 11 42,488,767 35,252,878 - Other receivables 8 7,350,555 26,098,870 2,034,000 23,219,53 Derivative financial asset 12 413,076 - Tax recoverable - 3,300 - Fixed deposits with licensed banks 9 8,245,132 20,033,392 5,000,000 5,000,000 Cash and bank balances 13 134,019,842 63,621,781 7,634,061 26,228,40 Total current assets 360,605,493 309,657,249 14,668,061 54,447,93 Total assets 865,649,514 410,632,098 798,097,994 575,453,23 EQUITY AND LIABILITIES EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Current assets					
Other receivables 8 7,350,555 26,098,870 2,034,000 23,219,53 Derivative financial asset 12 413,076 - - - Tax recoverable - 3,300 - - Fixed deposits with licensed banks 9 8,245,132 20,033,392 5,000,000 5,000,000 Cash and bank balances 13 134,019,842 63,621,781 7,634,061 26,228,40 Total current assets 360,605,493 309,657,249 14,668,061 54,447,93 Total assets 865,649,514 410,632,098 798,097,994 575,453,23 EQUITY AND LIABILITIES EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Contract assets	7	168,088,121	164,647,028	-	
Derivative financial asset Tax recoverable Fixed deposits with licensed banks 9	Trade receivables	11	42,488,767	35,252,878	_	
Tax recoverable - 3,300 - Fixed deposits with licensed banks 9 8,245,132 20,033,392 5,000,000 5,000,000 Cash and bank balances 13 134,019,842 63,621,781 7,634,061 26,228,40 Total current assets 360,605,493 309,657,249 14,668,061 54,447,93 Total assets 865,649,514 410,632,098 798,097,994 575,453,23 EQUITY AND LIABILITIES EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Other receivables	8	7,350,555	26,098,870	2,034,000	23,219,53
Fixed deposits with licensed banks 9 8,245,132 20,033,392 5,000,000 5,000,000 Cash and bank balances 13 134,019,842 63,621,781 7,634,061 26,228,40 Total current assets 360,605,493 309,657,249 14,668,061 54,447,93 Total assets 865,649,514 410,632,098 798,097,994 575,453,23 EQUITY AND LIABILITIES EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Derivative financial asset	12	413,076	-	_	
Cash and bank balances 13 134,019,842 63,621,781 7,634,061 26,228,40 Total current assets 360,605,493 309,657,249 14,668,061 54,447,93 Total assets 865,649,514 410,632,098 798,097,994 575,453,23 EQUITY AND LIABILITIES EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Tax recoverable		-	3,300	_	
Total current assets 360,605,493 309,657,249 14,668,061 54,447,93 865,649,514 410,632,098 798,097,994 575,453,23 EQUITY AND LIABILITIES EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Fixed deposits with licensed banks	9	8,245,132	20,033,392	5,000,000	5,000,000
## Total assets ## 865,649,514	Cash and bank balances	13	134,019,842	63,621,781	7,634,061	26,228,403
EQUITY AND LIABILITIES EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Total current assets		360,605,493	309,657,249	14,668,061	54,447,934
EQUITY Equity attributable to owners of the Company Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Total assets		865,649,514	410,632,098	798,097,994	575,453,232
Share capital 14 182,033,498 78,299,981 680,256,621 576,523,10 Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	EQUITY AND LIABILITIES EQUITY					
Cash flow hedge reserve 15 413,076 (2,286,545) - Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12)	Equity attributable to owners of the Company					
Retained earnings/(Accumulated losses) 175,469,803 104,678,588 (8,695,351) (1,178,12	Share capital	14	182,033,498	78,299,981	680,256,621	576,523,10
	Cash flow hedge reserve	15	413,076	(2,286,545)	-	
Total equity 357,916,377 180,692,024 671,561,270 575,344,98	Retained earnings/(Accumulated losses)		175,469,803	104,678,588	(8,695,351)	(1,178,12
	Total equity		357,916,377	180,692,024	671,561,270	575,344,983

STATEMENTS OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

		Gro	oup	Company	
	Note	2021	2020	2021	2020
		RM	RM	RM	RM
EQUITY AND LIABILITIES (CONT'D)					
LIABILITIES					
Non-current liabilities					
Borrowings	16	126,528,962	77,484,812	-	-
Lease liabilities	17	590,797	324,556	-	-
Derivative financial liability	12	-	1,352,285	-	-
Other payables	18	-	-	115,908,007	-
Deferred tax liabilities	10	72,377,072	-	-	-
Total non-current liabilities		199,496,831	79,161,653	115,908,007	-
Current liabilities					
Contract liabilities	7	20,084,798	495,119	-	-
Trade payables	19	17,653,396	24,446,668	-	-
Other payables	18	12,629,778	8,987,156	485,266	108,249
Borrowings	16	237,564,160	100,023,798	10,000,000	-
Lease liabilities	17	392,025	166,343	-	-
Derivative financial liability	12	-	934,260	-	-
Tax payable		19,912,149	15,725,077	143,451	-
Total current liabilities		308,236,306	150,778,421	10,628,717	108,249
Total liabilities		507,733,137	229,940,074	126,536,724	108,249
Total equity and liabilities		865,649,514	410,632,098	798,097,994	575,453,232