## STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

Right-of-use assets   54,221,560   53,268,202     CURRENT ASSETS   1   11,228,303   7,761,896     Inventories   9   9,632,767   10,268,973     Trade receivables and deposits   11   11,127,422   11,454,859     Other assets   12   377,499   623,958     Tax recoverable   40,059   -     Cash and bank balances   14   2,103,898   3,015,922     TOTAL ASSETS   78,731,818   76,393,810     EQUITY   5   24,651,258   23,125,608     Share capital   15   44,961,651   44,961,651     Revaluation reserve   16   19,273,904   19,700,468     Accumulated losses   12   22,279,509   (21,696,933)     TOTAL EQUITY   14,956,046   43,045,586     Non-CURRENT LIABILITIES   2   1,182,003   1,182,003     Lease liabilities   17   43,188   151,558,323   21,127,321   21,076,957     CURRENT LIABILITIES   2   1,558,323   21,127,321   21,076,957   21,272,321   21,076,957     CURRENT LIABILITIES   18			GROUP	
NON-CURRENT ASSETS     6     16,995,682     14,835,529       Property, plant and equipment     7     37,225,878     38,432,673       Right-of-use assets     54,221,560     53,268,202       CURRENT ASSETS     10     11,227,427     10,268,973       Inventories     9     9,632,767     10,268,973       Trade receivables     10     11,227,422     1,454,859       Other receivables     12     377,499     623,365       Total coolvables     12     377,499     623,365       Total Assets     14     2,103,888     3,015,922       Zash and bank balances     14     2,103,888     3,015,922       Total Assets     16     18,273,094     19,780,868       Accumulated losses     (22,279,509)     (21,696,933)     41,966,651       Mon-CURRENT LLABILITIES     Lease liabilities     17     43,188     151,558       Hire purchase liabilities     17     43,182     13,784,865     5,968,232       CURRENT LLABILITIES     2,079,307     2,265,823     2,172,731,21     21,076,967 <t< th=""><th></th><th></th><th>2022</th><th>2021</th></t<>			2022	2021
Property, plant and equipment     7     37,225,878     38,432,673       Right-of-use assets     54,221,560     53,268,202       CURRENT ASSETS     9     9,632,767     10,268,973       Trade receivables     10     11,228,303     7,761,896       Other receivables and deposits     11     11,127,422     1,454,859       Other assets     12     377,499     623,958       Tax recoverable     40,369     -       Cash and bank balances     14     2,103,898     30,15,922       TOTAL ASSETS     78,731,818     76,393,810     78,731,818     76,393,810       EQUITY     Share capital     15     44,961,651     44,961,651     44,961,651       Revaluation reserve     16     19,273,904     19,780,888     22,795,099     (21,696,933)       Accumulated losses     (22,795,099)     (21,696,933)     41,956,646     43,045,586       Non-CURRENT LIABILITIES     Lasse liabilities     17     43,188     151,558       Hire purchase liabilities     17     43,31,281     15,968,442     5,968,242     5,958,242		Note	RM	RM
Right-of-use assets   54,221,560   53,268,202     CURRENT ASSETS   Inventories   9   9,632,767   10,268,973     Trade receivables   10   11,228,303   7,761,896     Other receivables and deposits   11   11,127,422   11,454,859     Other assets   12   377,499   623,958     Total ASSETS   24,510,258   23,125,608     COTAL ASSETS   78,731,818   76,393,810     EQUITY   Share capital   15   44,961,651   44,961,651     Revaluation reserve   16   19,273,904   19,700,688     Accumulated losses   12   22,279,509   (21,696,933)     TOTAL EQUITY   41,956,046   43,045,586     NON-CURRENT LIABILITIES   2   5,958,932     Lease liabilities   17   43,188   151,558     Hire purchase liabilities   18   13,784,865   26,958,932     Deferred tax liabilities   18   691,584   1,067,149     Bills payables   21   2,793,07   2,656,680     Other payables   21   2,793,07   2,656,823     Deferred t	NON-CURRENT ASSETS	6	16,995,682	14,835,529
CURRENT ASSETS       Inventories     9     9,632,767     10,268,973       Trade receivables     10     11,228,303     7,761,896       Other receivables and deposits     11     1,127,422     1,454,859       Other assets     12     377,499     623,958       Tax recoverable     40,369     -       Cash and bank balances     14     2,103,898     3,015,922       Zast and bank balances     16     19,273,904     19,780,868       Accumulated losses     (22,279,509)     (21,696,933)     11,82,902       TOTAL EQUITY     43,188     151,558     11,82,902     1,852,963     1,182,902       Non-CURRENT LIABILITIES     2     1,568,422     2,1,724,558,222	Property, plant and equipment	7	37,225,878	38,432,673
Inventories     9     9.632,767     10,268,973       Trade receivables     10     11,228,303     7,761,896       Other receivables and deposits     11     1,127,422     1,454,859       Other assets     12     377,499     623,958       Tax recoverable     40,369     -       Cash and bank balances     14     2,103,898     3,015,922       Z4,510,258     23,125,608     78,731,818     76,393,810       EQUITY     Share capital     15     44,961,651     44,961,651       Revaluation reserve     16     19,273,904     19,780,868       Accumulated losses     (22,279,509)     (21,696,933)       TOTAL ASSETS     24,510,258     23,125,608       NON-CURRENT LIABILITIES     22,279,004     19,780,868       Non-CURRENT LIABILITIES     20,22,79,009     (21,696,933)       Lease liabilities     17     43,188     151,558       Non-current Liabilities     18     1,382,063     1,182,302       Amount owing to related parties     19     14,343,128     13,784,865       Deferred tax l	Right-of-use assets		54,221,560	53,268,202
Trade receivables   10   11,228,303   7,761,896     Other receivables and deposits   11   11,127,422   1,454,859     Other assets   12   377,499   623,958     Tax recoverable   40,369   -     Cash and bank balances   14   2,103,898   3,015,892     24,510,258   23,125,608   78,731,818   76,393,810     FOTAL ASSETS     EQUITY     Share capital   15   44,961,651   44,961,651     Revaluation reserve   16   19,273,904   19,780,868     Accumulated losses   (2,279,509)   (21,696,933)   11,82,302     NON-CURRENT LIABILITIES   41,956,046   43,045,586     Non-curreent tax liabilities   17   43,188   151,558     Deferred tax liabilities   18   13,282,063   1,182,302     Curreent Liabilities   17   127,466   142,062 <	CURRENT ASSETS			
Other receivables and deposits     11     1,127,422     1,454,859       Other assets     12     377,499     623,958       Tax recoverable     40,369     -       Cash and bank balances     14     2,103,898     3,015,922       TOTAL ASSETS     24,510,258     23,125,608       FOUITY     76,393,810     2       EQUITY     5     44,961,651     44,961,656       Revaluation reserve     16     19,273,904     19,780,868       Accumulated losses     (22,279,509)     (21,696,933)       TOTAL EQUITY     41,956,046     43,045,558       NON-CURRENT LIABILITIES     18     1,382,063     1,182,302       Amount owing to related parties     19     14,343,128     13,784,865       Deferred tax liabilities     17     127,466     142,062       Hire purchase liabilities     17     127,466     142,062       Hire purchase liabilities     17     12,746     142,062       Hire purchase liabilities     17     12,746     142,062       Hire purchase liabilities     17     12,7	Inventories	9	9,632,767	10,268,973
Other assets     12     377,499     623,958       Tax recoverable     40,369     -       Cash and bank balances     14     2,103,898     3,015,922       TOTAL ASSETS     24,510,258     23,126,608       FOULTY     -     -     76,333,810       EQUITY     -     -     76,333,810       Accumulated losses     15     44,961,651     44,961,651       Accumulated losses     (22,279,509)     (21,698,933)       TOTAL EQUITY     41,956,046     43,045,586       NON-CURRENT LIABILITIES     18     1,382,063     1,182,302       Amount owing to related parties     19     14,343,128     13,784,865       Deferred tax liabilities     17     43,188     151,558       Hire purchase liabilities     18     1,382,063     1,182,302       Amount owing to related parties     19     14,343,128     13,784,865       Deferred tax liabilities     17     127,466     142,065       Elease liabilities     17     127,466     142,062       Bilis payables     14     2,079,	Trade receivables	10	11,228,303	7,761,896
Tax recoverable   40,369   -     Cash and bank balances   14   2,103,898   3,015,922     24,510,258   23,125,608     TOTAL ASSETS   78,731,818   76,393,810     EQUITY   5   44,961,651   44,961,651     Bave capital   15   44,961,651   44,961,651     Revaluation reserve   16   19,273,904   19,780,868     Accumulated losses   (22,279,509)   (21,696,933)     TOTAL EQUITY   41,956,046   43,045,586     NON-CURRENT LIABILITIES   12   41,356,046   43,045,586     Defered tax liabilities   17   43,188   151,558     Deferred tax liabilities   18   1,382,063   1,182,302     Amount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   17   127,466   142,062     Hire purchase liabilities   18   1,982,003   1,162,302     CURRENT LIABILITIES   20,79,307   2,656,680   21     Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584	Other receivables and deposits	11	1,127,422	1,454,859
Cash and bank balances   14   2,103,898   3,015,922     TOTAL ASSETS   24,510,258   23,125,608     Revaluation reserve   15   44,961,651   44,961,651     Revaluation reserve   16   19,273,904   19,780,868     Accumulated losses   (22,279,509)   (21,696,933)     TOTAL EQUITY   41,956,046   43,045,586     NON-CURRENT LIABILITIES   18   1,382,063   1,182,302     Amount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   17   43,188   151,558     Hire purchase liabilities   19   14,343,128   13,784,865     Deferred tax liabilities   19   14,343,128   13,784,865     Deferred tax liabilities   17   127,466   142,062     Hire purchase liabilities   17   127,466   142,062     Bills payables   21   2,079,307   2,656,680     Trade payables   22   4,632,782   1,546,308     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336	Other assets	12	377,499	623,958
TOTAL ASSETS     24,510,258     23,125,608       TOTAL ASSETS     78,731,818     76,393,810       EQUITY     Share capital     15     44,961,651     44,961,651     44,961,651       Revaluation reserve     16     19,273,904     19,780,868       Accumulated losses     (22,279,509)     (21,696,933)       TOTAL EQUITY     41,956,046     43,045,586       NON-CURRENT LIABILITIES     18     1,382,063     1,182,302       Amount owing to related parties     19     14,343,128     13,784,865       Deferred tax liabilities     17     127,466     142,062       Hire purchase liabilities     17     127,466     142,062       Deferred tax liabilities     18     691,584     1,067,149       Bills payables     21     2,079,307     2,666,680       Other payables and accruals     23     3,691,250     3,400,000       Amount owing to related parties     23     3,691,250     3,400,000       12x,272     1,5048,451     12,271,267     15,048,451     12,271,267       Total LIABILITIES     36,075,772 <td>Tax recoverable</td> <td></td> <td>40,369</td> <td>-</td>	Tax recoverable		40,369	-
TOTAL ASSETS   78,731,818   76,393,810     EQUITY   Share capital   15   44,961,651   44,961,651     Revaluation reserve   16   19,273,904   19,780,868     Accumulated losses   (22,279,509)   (21,696,933)     TOTAL EQUITY   41,956,046   43,045,586     NON-CURRENT LIABILITIES   17   43,188   151,558     Lease liabilities   17   43,188   151,558     Mount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   17   43,188   151,558,942   5,958,232     21,727,321   21,076,957   21,727,321   21,076,957     CURRENT LIABILITIES   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,800     Cher payables   21   2,079,307   2,656,800     Cher payables   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Trade payables   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336	Cash and bank balances	14	2,103,898	3,015,922
EQUITY     Share capital     15     44,961,651     41,956,046     43,045,586       NON-CURRENT LIABILITIES       Lease liabilities     17     43,188     151,558       Deferred tax liabilities     17     127,466     142,062       Lease liabilities     17     127,466     142,062		·	24,510,258	23,125,608
Share capital   15   44,961,651   44,961,651     Revaluation reserve   16   19,273,904   19,780,868     Accumulated losses   (22,279,509)   (21,696,933)     TOTAL EQUITY   41,956,046   43,045,586     NON-CURRENT LIABILITIES   17   43,188   151,558     Lease liabilities   17   43,188   151,558     Hire purchase liabilities   18   1,382,063   1,182,302     Amount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   19   14,343,128   13,784,865     Lease liabilities   19   14,243,128   13,784,865     Deferred tax liabilities   19   14,343,128   13,784,865     Lease liabilities   19   14,343,128   13,784,865     Deferred tax liabilities   18   1,982,042   5,958,232     Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Other payables and accruals   23   3,691,250	TOTAL ASSETS		78,731,818	76,393,810
Revaluation reserve   16   19,273,904   19,780,888     Accumulated losses   (22,279,509)   (21,696,933)     TOTAL EQUITY   41,956,046   43,045,586     NON-CURRENT LIABILITIES   17   43,188   151,558     Lease liabilities   17   43,188   151,558     Hire purchase liabilities   18   1,382,063   1,182,302     Amount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   20   5,958,942   5,958,232     21,727,321   21,076,957     CURRENT LIABILITIES   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables   21   2,079,307   2,656,680     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722   15,048,451   12,271,267     TOTAL LIABILITIES   36,775,772   33,348,224	EQUITY			
Accumulated losses   (22,279,509)   (21,696,933)     TOTAL EQUITY   41,956,046   43,045,586     NON-CURRENT LIABILITIES   17   43,188   151,558     Lease liabilities   17   43,188   151,558     Hire purchase liabilities   18   1,382,063   1,182,302     Amount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   20   5,958,942   5,958,232     21,727,321   21,076,957     CURRENT LIABILITIES   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables   22   4,632,782   1,546,308     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722   15,048,451   12,271,267     TOTAL LIABILITIES   36,775,772   33,348,224	Share capital	15	44,961,651	44,961,651
TOTAL EQUITY   41,956,046   43,045,586     NON-CURRENT LIABILITIES   17   43,188   151,558     Lease liabilities   17   43,188   151,558     Hire purchase liabilities   18   1,382,063   1,182,302     Amount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   20   5,958,942   5,958,232     21,727,321   21,076,957     CURRENT LIABILITIES     Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722   15,048,451   12,271,267     TOTAL LIABILITIES   36,775,772   33,348,224	Revaluation reserve	16	19,273,904	19,780,868
NON-CURRENT LIABILITIES     Lease liabilities   17   43,188   151,558     Hire purchase liabilities   18   1,382,063   1,182,302     Amount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   20   5,958,942   5,958,232     21,727,321   21,076,957     CURRENT LIABILITIES     Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722   15,048,451   12,271,267     TOTAL LIABILITIES   36,775,772   33,348,224	Accumulated losses		(22,279,509)	(21,696,933)
Lease liabilities   17   43,188   151,558     Hire purchase liabilities   18   1,382,063   1,182,302     Amount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   20   5,958,942   5,958,232     21,727,321   21,076,957     CURRENT LIABILITIES     Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722   15,048,451   12,271,267     TOTAL LIABILITIES   36,775,772   33,348,224	TOTAL EQUITY		41,956,046	43,045,586
Hire purchase liabilities   18   1,382,063   1,182,302     Amount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   20   5,958,942   5,958,232     21,727,321   21,076,957     CURRENT LIABILITIES     Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables   21   2,079,307   2,656,680     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722   15,048,451   12,271,267     TOTAL LIABILITIES   36,775,772   33,348,224	NON-CURRENT LIABILITIES			
Amount owing to related parties   19   14,343,128   13,784,865     Deferred tax liabilities   20   5,958,942   5,958,232     21,727,321   21,076,957     CURRENT LIABILITIES     Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables   22   4,632,782   1,546,308     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722   15,048,451   12,271,267     TOTAL LIABILITIES   36,775,772   33,348,224	Lease liabilities	17	43,188	151,558
Deferred tax liabilities   20   5,958,942   5,958,232     21,727,321   21,076,957     CURRENT LIABILITIES     Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables and accruals   22   4,632,782   1,546,308     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722   15,048,451   12,271,267     TOTAL LIABILITIES   36,775,772   33,348,224	Hire purchase liabilities	18	1,382,063	1,182,302
21,727,321   21,076,957     CURRENT LIABILITIES     Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables   22   4,632,782   1,546,308     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722     15,048,451   12,271,267     36,775,772   33,348,224	Amount owing to related parties	19	14,343,128	13,784,865
CURRENT LIABILITIES     Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables   22   4,632,782   1,546,308     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722     15,048,451   12,271,267     36,775,772   33,348,224	Deferred tax liabilities	20	5,958,942	5,958,232
Lease liabilities   17   127,466   142,062     Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables   22   4,632,782   1,546,308     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722     15,048,451   12,271,267     36,775,772   33,348,224			21,727,321	21,076,957
Hire purchase liabilities   18   691,584   1,067,149     Bills payables   21   2,079,307   2,656,680     Trade payables   22   4,632,782   1,546,308     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722     15,048,451   12,271,267     36,775,772   33,348,224	CURRENT LIABILITIES			
Bills payables   21   2,079,307   2,656,680     Trade payables   22   4,632,782   1,546,308     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722     TOTAL LIABILITIES   36,775,772   33,348,224	Lease liabilities	17	127,466	142,062
Trade payables   22   4,632,782   1,546,308     Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722     15,048,451   12,271,267     36,775,772   33,348,224	Hire purchase liabilities	18	691,584	1,067,149
Other payables and accruals   23   3,691,250   3,407,346     Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722     15,048,451   12,271,267     36,775,772   33,348,224	Bills payables	21	2,079,307	2,656,680
Amount owing to related parties   19   3,803,336   3,450,000     Tax liability   22,726   1,722     15,048,451   12,271,267     36,775,772   33,348,224	Trade payables	22	4,632,782	1,546,308
Tax liability   22,726   1,722     15,048,451   12,271,267     36,775,772   33,348,224	Other payables and accruals	23	3,691,250	3,407,346
15,048,451   12,271,267     36,775,772   33,348,224	Amount owing to related parties	19	3,803,336	3,450,000
<b>TOTAL LIABILITIES</b> 36,775,772 33,348,224	Tax liability		22,726	1,722
			15,048,451	12,271,267
TOTAL EQUITY AND LIABILITIES     78,731,818     76,393,810	TOTAL LIABILITIES		36,775,772	33,348,224
	TOTAL EQUITY AND LIABILITIES		78,731,818	76,393,810