

STATEMENTS OF FINANCIAL POSITION AS AT 28 FEBRUARY 2023

		Group		Company	
	Note	2023 RM	2022 RM	2023 RM	2022 RM
ASSETS					
NON-CURRENT ASSETS					
Property, plant and equipment	6	18,654,467	19,880,515	_	-
Right-of-use assets	7	14,159,910	14,908,514	-	-
Investment properties	8	4,600,000	4,600,000	-	
Investment in a subsidiary Investment in an associate	9	-	-	35,320,350	35,320,350
Other investment	10 11	12,336,386 1,017,010	10,072,800 1,017,010	-	-
Deferred tax assets	12	44,000	10,046	-	-
		50,811,773	50,488,885	35,320,350	35,320,350
CURRENT ASSETS					
Inventories	13	46,391,513	42,007,159	_	-
Trade and other receivables	14	29,527,723	34,127,349	30,153,905	26,795,905
Prepayments	15	419,950	345,363	26,051	33,499
Current tax assets	4.0	292,275	87,484	-	-
Cash and cash equivalents	16	21,095,088	23,782,825	2,998,723	6,079,326
		97,726,549	100,350,180	33,178,679	32,908,730
		148,538,322	150,839,065	68,499,029	68,229,080
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EQUITY AND LIABILITIES		1+0,000,022	100,000,000	,	
	17	67,621,502	67,621,502	67,621,502	
EQUITY AND LIABILITIES	17 18				
EQUITY AND LIABILITIES		67,621,502	67,621,502		67,621,502
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings		67,621,502 (27,860,647)	67,621,502 (27,860,647)	67,621,502	67,621,502
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY		67,621,502 (27,860,647) 49,702,478	67,621,502 (27,860,647) 44,656,064	67,621,502 - 785,583	67,621,502 - 454,738
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES Loans and borrowings	18 19	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117	67,621,502 - 785,583	67,621,502 - 454,738
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES Loans and borrowings Lease liabilities	18 19 20	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301 98,921	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117 77,496	67,621,502 - 785,583	67,621,502 - 454,738
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES Loans and borrowings Lease liabilities	18 19	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117	67,621,502 - 785,583 68,407,085	67,621,502 - 454,738
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES Loans and borrowings Lease liabilities	18 19 20	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301 98,921	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117 77,496	67,621,502 785,583 68,407,085	67,621,502 - 454,738
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES Loans and borrowings Lease liabilities Deferred tax liabilities	18 19 20	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301 98,921 666,000	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117 77,496 403,790	67,621,502 785,583 68,407,085	67,621,502 - 454,738
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES	18 19 20	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301 98,921 666,000 14,558,222 11,573,301	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117 77,496 403,790	67,621,502 785,583 68,407,085	67,621,502 - 454,738
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES Loans and borrowings Lease liabilities Deferred tax liabilities CURRENT LIABILITIES Loans and borrowings Lease liabilities	18 19 20 12 19 20	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301 98,921 666,000 14,558,222 11,573,301 190,591	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117 77,496 403,790 15,217,403 12,707,065 179,549	67,621,502 - 785,583 68,407,085 - - - -	67,621,502
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES Loans and borrowings Lease liabilities Deferred tax liabilities CURRENT LIABILITIES Loans and borrowings Lease liabilities Trade and other payables	18 19 20 12 19	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301 98,921 666,000 14,558,222 11,573,301 190,591 32,573,360	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117 77,496 403,790 15,217,403 12,707,065 179,549 38,092,777	67,621,502 - 785,583 68,407,085 - - - - - - - - - - - -	67,621,502 454,738 68,076,240
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES Loans and borrowings Lease liabilities Deferred tax liabilities	18 19 20 12 19 20	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301 98,921 666,000 14,558,222 11,573,301 190,591	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117 77,496 403,790 15,217,403 12,707,065 179,549	67,621,502 - 785,583 68,407,085 - - - -	67,621,502 454,738 68,076,240
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES Loans and borrowings Lease liabilities Deferred tax liabilities CURRENT LIABILITIES Loans and borrowings Lease liabilities Trade and other payables	18 19 20 12 19 20	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301 98,921 666,000 14,558,222 11,573,301 190,591 32,573,360	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117 77,496 403,790 15,217,403 12,707,065 179,549 38,092,777	67,621,502 - 785,583 68,407,085 - - - - - - - - - - - -	67,621,502 - 454,738
EQUITY AND LIABILITIES Share capital Reorganisation reserve Retained earnings TOTAL EQUITY NON-CURRENT LIABILITIES Loans and borrowings Lease liabilities Deferred tax liabilities CURRENT LIABILITIES Loans and borrowings Lease liabilities Trade and other payables	18 19 20 12 19 20	67,621,502 (27,860,647) 49,702,478 89,463,333 13,793,301 98,921 666,000 14,558,222 11,573,301 190,591 32,573,360 179,515	67,621,502 (27,860,647) 44,656,064 84,416,919 14,736,117 77,496 403,790 15,217,403 12,707,065 179,549 38,092,777 225,352	67,621,502 - 785,583 68,407,085 - - - - - - 72,122 19,822	67,621,502 454,738 68,076,240

The annexed notes form an integral part of the financial statements.