

STATEMENTS OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
ASSETS					
Non-current assets					
Property, plant and equipment	3	41,495,205	56,587,208	4,883	5,835
Investment properties	4	23,259,089	1,835,389	-	-
Investment in subsidiaries	5	-	-	31,367,499	31,367,499
		64,754,294	58,422,597	31,372,382	31,373,334
Current assets					
Inventories	6	4,787,866	9,173,976	-	-
Trade receivables	7	4,293,329	7,691,772	-	-
Other receivables	8	603,330	1,028,205	9,970	14,467
Amount due from subsidiaries	9	-	-	5,599,282	5,692,626
Tax recoverable		191,244	153,251	22,817	49,825
Cash and bank balances		1,332,464	1,166,831	54,826	6,219
		11,208,233	19,214,035	5,686,895	5,763,137
Total assets		75,962,527	77,636,632	37,059,277	37,136,471
EQUITY					
Share capital	10	44,961,651	44,961,651	44,961,651	44,961,651
Revaluation reserve	11	30,074,996	22,205,582	-	-
Accumulated losses		(32,704,091)	(26,461,347)	(8,751,591)	(8,630,526)
Total equity		42,332,556	40,705,886	36,210,060	36,331,125
LIABILITIES					
Non-current liabilities					
Hire purchase liabilities	12	1,096,690	1,886,469	-	-
Amount due to related parties	13	20,811,887	18,370,379	-	-
Deferred tax liabilities	14	5,067,942	7,299,105	-	-
		26,976,519	27,555,953	-	-
Current liabilities					
Hire purchase liabilities	12	789,779	785,326	-	-
Borrowings	15	963,000	1,619,400	-	-
Trade payables	16	2,351,253	2,984,075	-	-
Other payables	17	2,539,073	3,985,007	379,217	335,346
Amount due to a subsidiary	9	-	-	470,000	470,000
Tax payable		10,347	985	-	-
		6,653,452	9,374,793	849,217	805,346
Total liabilities		33,629,971	36,930,746	849,217	805,346
Total equity and liabilities		75,962,527	77,636,632	37,059,277	37,136,471

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