

FINANCIAL STATEMENTS

STATEMENTS OF FINANCIAL POSITION

AS AT 28 FEBRUARY 2026

	Note	Group		Company	
		2026	2025	2026	2025
		RM	RM	RM	RM
ASSETS					
NON-CURRENT ASSETS					
Property, plant and equipment	6	11,338,567	10,365,991	-	-
Right-of-use assets	7	10,092,993	12,041,023	-	-
Investment properties	8	10,200,000	10,200,000	-	-
Investment in a subsidiary	9	-	-	60,320,350	60,320,350
Investment in an associate	10	20,802,553	19,317,151	-	-
Other investment	11	1,017,010	1,017,010	-	-
Deferred tax assets	12	84,864	159,434	-	-
		53,535,987	53,100,609	60,320,350	60,320,350
CURRENT ASSETS					
Inventories	13	48,230,634	49,118,253	-	-
Trade and other receivables	14	35,693,982	38,666,400	8,139,405	5,989,905
Prepayments	15	229,350	749,799	12,097	17,936
Current tax assets		43,929	161,674	22,968	35,992
Cash and cash equivalents	16	21,684,202	16,465,394	546,546	1,496,736
		105,882,097	105,161,520	8,721,016	7,540,569
TOTAL ASSETS		159,418,084	158,262,129	69,041,366	67,860,919
EQUITY AND LIABILITIES					
Share capital	17	67,621,502	67,621,502	67,621,502	67,621,502
Reorganisation reserve	18	(27,860,647)	(27,860,647)	-	-
Revaluation reserve	19	1,591,650	642,838	-	-
Retained earnings		59,720,212	56,443,051	1,336,012	171,519
TOTAL EQUITY		101,072,717	96,846,744	68,957,514	67,793,021

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(cont'd)

	Note	Group		Company	
		2026	2025	2026	2025
		RM	RM	RM	RM
NON-CURRENT LIABILITIES					
Loans and borrowings	20	8,537,697	9,304,866	-	-
Lease liabilities	21	101,293	210,035	-	-
Deferred tax liabilities	12	835,217	810,647	-	-
		9,474,207	10,325,548	-	-
CURRENT LIABILITIES					
Loans and borrowings	20	10,940,181	11,137,834	-	-
Lease liabilities	21	320,786	468,638	-	-
Trade and other payables	22	36,944,445	38,862,589	83,852	67,898
Current tax liabilities		665,748	620,776	-	-
		48,871,160	51,089,837	83,852	67,898
TOTAL LIABILITIES		58,345,367	61,415,385	83,852	67,898
TOTAL EQUITY AND LIABILITIES		159,418,084	158,262,129	69,041,366	67,860,919

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