



# Financial Statements

(continued)

## STATEMENTS OF FINANCIAL POSITION AS AT 31 AUGUST 2023

	Note	Group		Company	
		2023 RM'000	2022 RM'000	2023 RM'000	2022 RM'000
<b>ASSETS</b>					
Property, plant and equipment	5	44,599	37,943	-	-
Investment properties	6	2,268	2,320	-	-
Intangible assets	7	18,853	20,287	-	-
Investments in subsidiaries	8	-	-	90,334	90,414
Other investments	9	37	37	-	-
Deferred tax assets	10	401	694	-	-
<b>Total non-current assets</b>		<b>66,158</b>	<b>61,281</b>	<b>90,334</b>	<b>90,414</b>
Inventories	12	61,021	64,785	-	-
Right to recover returned goods	13	1,603	2,190	-	-
Current tax assets		4,395	3,281	122	2
Contract costs	14	104	253	-	-
Trade and other receivables	15	37,429	35,536	29,099	31,215
Prepayments		4,990	4,363	41	41
Cash and cash equivalents	16	11,640	10,378	92	57
<b>Total current assets</b>		<b>121,182</b>	<b>120,786</b>	<b>29,354</b>	<b>31,315</b>
<b>TOTAL ASSETS</b>		<b>187,340</b>	<b>182,067</b>	<b>119,688</b>	<b>121,729</b>
<b>EQUITY</b>					
Share capital	17	110,379	109,138	110,379	109,138
Reserves	17	42,747	30,112	4,129	6,017
<b>TOTAL EQUITY</b>		<b>153,126</b>	<b>139,250</b>	<b>114,508</b>	<b>115,155</b>
<b>LIABILITIES</b>					
Loans and borrowings	18	1,342	1,359	-	-
Lease liabilities	11	77	358	-	-
Deferred tax liabilities	10	8,619	5,713	-	-
<b>Total non-current liabilities</b>		<b>10,038</b>	<b>7,430</b>	<b>-</b>	<b>-</b>
Loans and borrowings	18	7,284	10,863	-	-
Lease liabilities	11	365	419	-	-
Refund liabilities	13	2,897	4,266	-	-
Trade and other payables	19	13,283	19,009	5,180	6,574
Contract liabilities	14	347	830	-	-
<b>Total current liabilities</b>		<b>24,176</b>	<b>35,387</b>	<b>5,180</b>	<b>6,574</b>
<b>TOTAL LIABILITIES</b>		<b>34,214</b>	<b>42,817</b>	<b>5,180</b>	<b>6,574</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>187,340</b>	<b>182,067</b>	<b>119,688</b>	<b>121,729</b>

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