

# Statements of Financial Position

as at 31 March 2022

	Note	Group		Company	
		2022 RM'000	2021 RM'000	2022 RM'000	2021 RM'000
<b>ASSETS</b>					
<b>NON-CURRENT ASSETS</b>					
Property, plant and equipment	5	131,261	134,370	6,664	7,219
Right-of-use assets	6	11,027	13,209	8,953	9,546
Investments in subsidiaries	7	-	-	91,101	91,111
Investment in an associate	8	-	-	-	-
Other investment	9	110	110	-	-
Goodwill	10	4,162	4,162	-	-
Development expenditure	11	15,359	20,341	-	-
Trade receivables	12	2,146	5,294	-	-
		164,065	177,486	106,718	107,876
<b>CURRENT ASSETS</b>					
Projects-in-progress	13	3,180	2,203	-	-
Inventories	14	52,225	48,281	-	-
Trade receivables	12	48,619	33,272	-	-
Other receivables, deposits and prepayments	15	9,442	8,596	548	388
Amounts owing by subsidiaries	16	-	-	51,043	30,732
Tax recoverable		2,392	2,399	-	-
Short-term investments	17	110,111	31,449	75,391	290
Deposits with licensed banks	18	6,107	6,103	-	-
Cash and bank balances	18	4,637	10,742	1,098	1,517
		236,713	143,045	128,080	32,927
<b>TOTAL ASSETS</b>		<b>400,778</b>	<b>320,531</b>	<b>234,798</b>	<b>140,803</b>

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

## Statements of Financial Position

as at 31 March 2022 (Cont'd)

	Note	Group		Company	
		2022 RM'000	2021 RM'000	2022 RM'000	2021 RM'000
<b>EQUITY AND LIABILITIES</b>					
<b>EQUITY</b>					
Share capital	19	261,284	135,000	261,284	135,000
Treasury shares	20	(46,430)	(37,580)	(46,430)	(37,580)
Merger deficit	21	(11,072)	(11,072)	-	-
Foreign exchange translation reserve	22	(56)	(94)	-	-
Retained profits		138,520	139,760	15,539	25,244
Equity attributable to owners of the Company		342,246	226,014	230,393	122,664
Non-controlling interests		269	302	-	-
<b>TOTAL EQUITY</b>		<b>342,515</b>	<b>226,316</b>	<b>230,393</b>	<b>122,664</b>
<b>NON-CURRENT LIABILITIES</b>					
Long-term borrowings	23	23,749	45,974	1,939	3,338
Lease liabilities	26	-	155	-	155
Deferred tax liabilities	27	4,334	4,007	-	-
		28,083	50,136	1,939	3,493
<b>CURRENT LIABILITIES</b>					
Trade payables	28	6,583	1,048	-	-
Other payables and accruals	29	14,648	29,263	883	451
Provision for taxation		-	-	34	67
Amounts owing to subsidiaries	16	-	-	151	12,692
Short-term borrowings	30	8,949	13,011	1,398	1,355
Lease liabilities	26	-	757	-	81
		30,180	44,079	2,466	14,646
<b>TOTAL LIABILITIES</b>		<b>58,263</b>	<b>94,215</b>	<b>4,405</b>	<b>18,139</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>400,778</b>	<b>320,531</b>	<b>234,798</b>	<b>140,803</b>
<b>NET ASSETS PER SHARE (SEN)</b>	31	<b>11.94</b>	<b>8.62</b>		

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