

# STATEMENTS OF FINANCIAL POSITION

AS AT 31 DECEMBER 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	12	49,744	52,935	44,854	46,037
Right-of-use assets	13	7,131	7,605	6,910	7,133
Intangible assets	14	14,289	11,220	6,978	4,614
Investments in subsidiaries	15	-	-	26,393	26,243
Investments in associates	16	1,180	1,364	470	470
Investment in joint venture	17	350	350	350	350
Other investments	18	3,080	3,080	2,470	2,470
Contract cost assets	23	33,883	33,557	33,632	33,557
		<b>109,657</b>	110,111	<b>122,057</b>	120,874
<b>Current Assets</b>					
Inventories	21	235	294	-	-
Trade and other receivables	22	31,674	42,204	39,829	45,204
Contract assets	19	55,006	32,731	53,408	32,709
Contract costs assets	23	53,662	49,847	53,385	49,847
Prepayments		623	559	-	-
Tax recoverable		4,016	3,926	3,353	3,118
Cash and bank balances	24	40,605	61,292	31,718	53,213
		<b>185,821</b>	190,853	<b>181,693</b>	184,091
Asset classified as held for sale	25	1,492	-	-	-
		<b>187,313</b>	190,853	<b>181,693</b>	184,091
<b>Total Assets</b>		<b>296,970</b>	300,964	<b>303,750</b>	304,965
<b>Equity and Liabilities</b>					
<b>Current Liabilities</b>					
Contract liabilities	19	5,868	9,341	5,230	8,900
Loans and borrowings	26	97,124	87,019	96,123	85,479
Trade and other payables	28	72,251	64,934	95,447	87,670
Tax payable		200	189	-	-
Lease liabilities	27	3,876	2,987	3,601	2,723
		<b>179,319</b>	164,470	<b>200,401</b>	184,772
<b>Net Current Assets</b>		<b>7,994</b>	26,383	<b>(18,708)</b>	(681)



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		2022 RM'000	2021 RM'000	2022 RM'000	2021 RM'000
<b>Non-Current Liabilities</b>					
Deferred tax liabilities	20	75	41	-	-
Loans and borrowings	26	16,526	24,486	14,327	22,294
Lease liabilities	27	4,219	5,793	4,221	5,521
		20,820	30,320	18,548	27,815
<b>Total Liabilities</b>		<b>200,139</b>	194,790	<b>218,949</b>	212,587
<b>Net Assets</b>		<b>96,831</b>	106,174	<b>84,801</b>	92,378
<b>Equity attributable to owners of the parent</b>					
Share capital	29	117,751	117,751	117,751	117,751
Accumulated losses		(29,090)	(19,221)	(32,950)	(25,373)
Foreign currency translation reserve	30	(893)	(1,239)	-	-
		87,768	97,291	84,801	92,378
Non-controlling interests		9,063	8,883	-	-
<b>Total Equity</b>		<b>96,831</b>	106,174	<b>84,801</b>	92,378
<b>Total Equity and Liabilities</b>		<b>296,970</b>	300,964	<b>303,750</b>	304,965

The accompanying accounting policies and explanatory information form an integral part of the financial statements.