

# STATEMENTS OF FINANCIAL POSITION

As at 30 September 2023

	Note	Group		Company	
		2023 RM'000	2022 RM'000	2023 RM'000	2022 RM'000
<b>Assets</b>					
Property, plant and equipment	3	44,447	44,042	603	1,176
Right-of-use assets	4	8,946	8,420	3,173	2,196
Intangible assets	5	225	278	-	-
Investment properties	6	9,482	9,604	-	-
Investments in subsidiaries	7	-	-	25,946	25,946
Investment in joint venture	8	1,223	1,535	-	-
Other investments	9	-	10	-	-
Deferred tax assets	10	6,305	5,243	41	109
<b>Total non-current assets</b>		70,628	69,132	29,763	29,427
Inventories	11	49,868	43,219	-	-
Contract assets	12	93,537	82,860	-	-
Trade and other receivables	13	70,681	61,234	63,916	43,595
Current tax assets		3,122	3,058	-	68
Deposits and prepayments	14	11,212	10,094	740	531
Derivative financial assets	15	2,599	71	-	-
Other investments	9	1,096	1,029	1,096	1,029
Cash and cash equivalents	16	60,534	77,230	8,334	20,700
<b>Total current assets</b>		292,649	278,795	74,086	65,923
<b>Total assets</b>		363,277	347,927	103,849	95,350
<b>Equity</b>					
Share capital	17	69,382	69,382	69,382	69,382
Reserves	18	144,247	139,575	11,541	8,664
<b>Total equity attributable to owners of the Company</b>		213,629	208,957	80,923	78,046
Non-controlling interest	19	770	3,917	-	-
<b>Total equity</b>		214,399	212,874	80,923	78,046

# STATEMENTS OF FINANCIAL POSITION

As at 30 September 2023

cont'd

	Note	Group		Company	
		2023 RM'000	2022 RM'000	2023 RM'000	2022 RM'000
<b>Liabilities</b>					
Loans and borrowings	20	10,542	13,389	10	438
Lease liabilities		2,566	2,266	2,165	1,549
Deferred income	21	222	93	-	-
Deferred tax liabilities	10	1,023	1,238	-	-
<b>Total non-current liabilities</b>		14,353	16,986	2,175	1,987
Loans and borrowings	20	56,899	31,791	16,314	12,716
Lease liabilities		1,944	1,588	1,070	683
Deferred income	21	59	-	-	-
Provision for warranties	22	671	408	-	-
Trade and other payables	23	47,683	53,874	2,988	1,918
Contract liabilities	12	26,114	28,790	-	-
Current tax payable		968	1,004	379	-
Derivative financial liabilities	15	187	612	-	-
<b>Total current liabilities</b>		134,525	118,067	20,751	15,317
<b>Total liabilities</b>		148,878	135,053	22,926	17,304
<b>Total equity and liabilities</b>		363,277	347,927	103,849	95,350

The notes on pages 129 to 203 are an integral part of these financial statements.