Statements of Financial Position as at 31 December 2023

Note RM RM RM RM RM RM RM R			Gro	up	Company	
ASSETS Non-current assets Property, plant and equipment 5						2022
Non-current assets		Note	RM	RM	RM	RM
Property, plant and equipment 5	ASSETS					
Right-of-use asset	Non-current assets					
Intangible assets	Property, plant and equipment	5	14,938,747	11,664,693	-	-
Investment in subsidiaries 8	Right-of-use asset	6	103,213	-	-	-
Deferred tax assets	Intangible assets	7	1,672,567	1,706,466	-	-
Total non-current assets	Investment in subsidiaries	8	-	-	8,013,009	8,013,009
Current assets Trade and other receivables 10	Deferred tax assets	9	1,612,708	706,742	-	-
Trade and other receivables	Total non-current assets		18,327,235	14,077,901	8,013,009	8,013,009
Trade and other receivables	Current assets					
Contract assets 11 contract costs 12 dos,411 contract costs 12 dos,411 contract costs 12 dos,411 contract costs 13 dos,7526 contract costs 13 dos,7526 contract costs 14 dos,411 contract costs 14 dos,411 contract costs 2 dos,408,688 contract costs 2 dos,559 contract costs 2 contract costs 2 dos,408,688 contract costs 2 contract costs		10	4.487.520	479.562	5.327.025	_
Contract costs					-	_
Short-term investments			403.411	-	_	_
Cash and short-term deposits 14 31,409,371 22,608,688 20,119,203 2 Total current assets 52,775,828 23,224,310 34,251,787 2 TOTAL ASSETS 71,103,063 37,302,211 42,264,796 8,013,011 EQUITY AND LIABILITIES Equity attributable to owners of the Company Share capital Exchange reserve 16 15 38,154,067 8,007,511 38,154,067 8,007,511 Exchange reserve 16 16 135,927 104,852 - - - Retained earnings/(Accumulated loss) 23,029,585 21,056,610 3,975,850 (359,679) TOTAL EQUITY 53,813,570 21,662,964 42,129,917 7,647,832 Non-current liabilities 18 - 4,510,219 - - Term loans 18 - 4,510,219 - - - Lease liability 19 31,566 - - - - - - - - - - - - - - - - -				_	8.805.559	_
TOTAL ASSETS				22,608,688		2
EQUITY AND LIABILITIES Equity attributable to owners of the Company Share capital 15 38,154,067 8,007,511 38,154,067 8,007,511 Exchange reserve 16 135,927 104,852 Merger deficit 17 [7,506,009] [7,506,009] Retained earnings/[Accumulated loss] 23,029,585 21,056,610 3,975,850 [359,679] TOTAL EQUITY 53,813,570 21,662,964 42,129,917 7,647,832 Non-current liabilities Term loans 18 - 4,510,219 Ease liability 19 31,566 Deferred tax liabilities 9 70,834 6,224 65,108 - Total non-current liabilities 102,400 4,516,443 65,108 - Current liabilities Term loans 18 - 465,423 Ease liability 19 73,136 Ease liability 19 73,136 Current tax liabilities 995,164 1,375,766 23,784 Other payables 20 7,389,807 4,693,201 45,987 365,179 Contract liabilities 11 8,728,986 4,588,414 Total current liabilities 17,187,093 11,122,804 69,771 365,179 TOTAL LIABILITIES 17,289,493 15,639,247 134,879 365,179	Total current assets		52,775,828	23,224,310	34,251,787	2
Equity attributable to owners of the Company Share capital 15 38,154,067 8,007,511 38,154,067 8,007,511 Exchange reserve 16 135,927 104,852	TOTAL ASSETS		71,103,063	37,302,211	42,264,796	8,013,011
Equity attributable to owners of the Company Share capital 15 38,154,067 8,007,511 38,154,067 8,007,511 Exchange reserve 16 135,927 104,852	FOURTY AND LIABILITIES					
Share capital						
Exchange reserve 16 135,927 104,852		15	20 15/ 0/7	0 007 511	20 15/ 0/7	0 007 511
Nerger deficit 17 (7,506,009) (7,506,009) - -	·				30,134,007	0,007,311
Retained earnings/(Accumulated loss) 23,029,585 21,056,610 3,975,850 (359,679)	_				-	-
TOTAL EQUITY 53,813,570 21,662,964 42,129,917 7,647,832 Non-current liabilities 18 - 4,510,219 - - - Term loans 18 - 4,510,219 -	=	17			2 075 050	(250 470)
Non-current liabilities Term loans						
Term loans 18 - 4,510,219 -	TOTAL EQUITY		53,813,570	21,662,964	42,129,917	7,647,832
Lease liability 19 31,566 -	Non-current liabilities					
Deferred tax liabilities 9 70,834 6,224 65,108 - Total non-current liabilities 102,400 4,516,443 65,108 - Current liabilities 18 - 465,423 - - - Lease liability 19 73,136 -	Term loans	18	-	4,510,219	-	-
Total non-current liabilities 102,400 4,516,443 65,108 - Current liabilities Term loans 18 - 465,423 - - - Lease liability 19 73,136 -	Lease liability	19	31,566	-	-	-
Current liabilities Term loans 18 - 465,423 - - Lease liability 19 73,136 - - - Current tax liabilities 995,164 1,375,766 23,784 - Other payables 20 7,389,807 4,693,201 45,987 365,179 Contract liabilities 11 8,728,986 4,588,414 - - Total current liabilities 17,187,093 11,122,804 69,771 365,179 TOTAL LIABILITIES 17,289,493 15,639,247 134,879 365,179	Deferred tax liabilities	9	70,834	6,224	65,108	-
Term loans 18 - 465,423 -	Total non-current liabilities		102,400	4,516,443	65,108	-
Term loans 18 - 465,423 -	Current liabilities					
Lease liability 19 73,136 -		18	_	465.423	_	-
Current tax liabilities 995,164 1,375,766 23,784 - Other payables 20 7,389,807 4,693,201 45,987 365,179 Contract liabilities 11 8,728,986 4,588,414 - - Total current liabilities 17,187,093 11,122,804 69,771 365,179 TOTAL LIABILITIES 17,289,493 15,639,247 134,879 365,179			73,136	=	-	-
Other payables 20 7,389,807 4,693,201 45,987 365,179 Contract liabilities 11 8,728,986 4,588,414 - - Total current liabilities 17,187,093 11,122,804 69,771 365,179 TOTAL LIABILITIES 17,289,493 15,639,247 134,879 365,179				1,375.766	23.784	-
Contract liabilities 11 8,728,986 4,588,414 - - Total current liabilities 17,187,093 11,122,804 69,771 365,179 TOTAL LIABILITIES 17,289,493 15,639,247 134,879 365,179		20				365,179
TOTAL LIABILITIES 17,289,493 15,639,247 134,879 365,179					-	-
	Total current liabilities		17,187,093	11,122,804	69,771	365,179
TOTAL EQUITY AND LIABILITIES 71.103.063 37.302.211 42.264.796 8.013.011	TOTAL LIABILITIES		17,289,493	15,639,247	134,879	365,179
.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	TOTAL EQUITY AND LIABILITIES		71,103,063	37,302,211	42,264,796	8,013,011

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