

STATEMENTS OF FINANCIAL POSITION

31 AUGUST 2021

	Note	Group		Company	
		2021 RM	2020 RM	2021 RM	2020 RM
ASSETS					
Non-current assets					
Property, plant and equipment	5	91,165,241	90,331,544	-	-
Right-of-use assets	6	1,079,745	1,000,767	-	-
Investments in subsidiary companies	7	-	-	50,828,830	50,938,830
Investment in an associate	8	-	-	-	-
Investment in joint venture	9	-	-	-	-
Other investments	10	5,797,500	-	-	-
Total non-current assets		98,042,486	91,332,311	50,828,830	50,938,830
Current assets					
Inventories	11	22,607,677	15,131,390	-	-
Trade receivables	12	24,231,083	27,348,577	-	-
Contract assets	13	522,782	53,566	-	-
Other receivables, deposits and prepayments	14	7,014,015	2,421,131	18,433	1,259,761
Amounts owing by subsidiary companies	7	-	-	2,410	1,738,270
Current tax assets		740,294	478,621	7,973	-
Short-term deposits with licensed banks	15	3,987,106	4,333,190	-	-
Cash and bank balances		14,098,543	11,488,113	219,333	64,401
		73,201,500	61,254,588	248,149	3,062,432
Non-current asset classified as held for sale	16	-	-	-	-
Total current assets		73,201,500	61,254,588	248,149	3,062,432
TOTAL ASSETS		171,243,986	152,586,899	51,076,979	54,001,262

STATEMENTS OF FINANCIAL POSITION

31 AUGUST 2021 (CONT'D)

	Note	Group		Company	
		2021 RM	2020 RM	2021 RM	2020 RM
EQUITY AND LIABILITIES					
Equity					
Share capital	17	50,767,230	50,767,230	50,767,230	50,767,230
Treasury shares	18	(459,316)	(459,316)	(459,316)	(459,316)
Reserves	19	69,711,895	57,393,994	672,235	3,290,720
Equity attributable to owners of the Company		120,019,809	107,701,908	50,980,149	53,598,634
Non-controlling interests		(461,376)	(102,609)	-	-
Total equity		119,558,433	107,599,299	50,980,149	53,598,634
Non-current liabilities					
Hire purchase liabilities	20	765,502	1,405,438	-	-
Lease liabilities	6	964,130	955,126	-	-
Term loans	21	3,157,070	4,703,226	-	-
Deferred tax liabilities	22	6,986,663	7,359,359	-	-
Total non-current liabilities		11,873,365	14,423,149	-	-
Current liabilities					
Trade payables	23	27,926,218	23,807,892	-	-
Other payables and accruals	24	6,531,144	2,898,890	96,830	291,366
Amounts owing to subsidiary companies	7	-	-	-	100,166
Provision	25	200,000	200,000	-	-
Contract liabilities	13	204,574	132,000	-	-
Hire purchase liabilities	20	1,512,897	1,584,226	-	-
Lease liabilities	6	161,049	68,933	-	-
Bank borrowings	26	1,602,000	17,783	-	-
Term loans	21	1,672,692	1,835,132	-	-
Current tax liabilities		1,614	19,595	-	11,096
Total current liabilities		39,812,188	30,564,451	96,830	402,628
Total liabilities		51,685,553	44,987,600	96,830	402,628
TOTAL EQUITY AND LIABILITIES		171,243,986	152,586,899	51,076,979	54,001,262

The accompanying notes form an integral part of the financial statements