

STATEMENTS OF FINANCIAL POSITION

As At 30 June 2023

| | Note | The Group | | | The Company | |
|---|------|---------------------|-----------------------------------|----------------------------------|---------------------|---------------------|
| | | 30.6.2023 RM'000 | 30.6.2022 RM'000 (Restated) | 1.7.2021 RM'000 (Restated) | 30.6.2023 RM'000 | 30.6.2022 RM'000 |
| ASSETS | | | | | | |
| NON-CURRENT ASSETS | | | | | | |
| Investments in subsidiaries | 5 | - | - | - | 269,839 | 248,839 |
| Investments in associates | 6 | 32,609 | 29,248 | 23,560 | 20 | 20 |
| Property, plant and equipment | 7 | 32,980 | 29,869 | 28,581 | * | 3 |
| Investment properties | 8 | 44,798 | 45,103 | 44,129 | - | - |
| Right-of-use assets | 9 | 1,311 | 707 | 6,997 | - | - |
| Investment securities | 10 | 10,020 | 10,610 | 22,930 | 10,020 | 10,610 |
| Intangible assets | 11 | 369 | 348 | 215 | - | - |
| Goodwill | | 7 | 7 | 7 | - | - |
| Prepayments | 12 | 46,624 | 10,979 | 12,872 | - | - |
| Inventories | 13 | 13,711 | 13,711 | - | - | - |
| | | 182,429 | 140,582 | 139,291 | 279,879 | 259,472 |
| CURRENT ASSETS | | | | | | |
| Inventories | 13 | 24,852 | 66,340 | 115,962 | - | - |
| Contract cost assets | 14 | 61,233 | 2,801 | - | - | - |
| Trade receivables | 15 | 53,982 | 71,012 | 51,454 | - | - |
| Other receivables, deposits and prepayments | 12 | 20,308 | 15,501 | 12,679 | 1 | 2 |
| Contract assets | 16 | 36,887 | 66,403 | 14,528 | - | - |
| Amount owing by subsidiaries | 17 | - | - | - | 67,397 | 38,539 |
| Amount owing by associates | 18 | 31,294 | 39,275 | 31,784 | - | 4 |
| Short-term investments | 19 | 57,952 | 101,608 | 40,577 | 2,555 | 43,707 |
| Current tax assets | | 9,376 | 8,526 | 9,379 | - | - |
| Fixed deposits with licensed banks | 20 | 17,879 | 9,397 | 10,149 | - | - |
| Cash and bank balances | 21 | 76,751 | 39,851 | 69,051 | 1,136 | 1,300 |
| | | 390,514 | 420,714 | 355,563 | 71,089 | 83,552 |
| TOTAL ASSETS | | 572,943 | 561,296 | 494,854 | 350,968 | 343,024 |

Note:

* Amount less than RM500.

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

STATEMENTS OF FINANCIAL POSITION
As At 30 June 2023 (Cont'd)

| | Note | The Group | | | The Company | |
|---|------|---------------------|-----------------------------------|----------------------------------|---------------------|---------------------|
| | | 30.6.2023 RM'000 | 30.6.2022 RM'000 (Restated) | 1.7.2021 RM'000 (Restated) | 30.6.2023 RM'000 | 30.6.2022 RM'000 |
| EQUITY AND LIABILITIES | | | | | | |
| EQUITY | | | | | | |
| Share capital | 22 | 221,534 | 221,534 | 194,303 | 221,534 | 221,534 |
| Treasury shares | 23 | (1,655) | (1,655) | (1,655) | (1,655) | (1,655) |
| Warrant reserve | 24 | 9,535 | 9,535 | - | 9,535 | 9,535 |
| Other reserve | 25 | 1,110 | 1,110 | 1,110 | - | - |
| Fair value reserve | 26 | 4,108 | 4,698 | 14,084 | 4,108 | 4,698 |
| Foreign exchange translation reserve | 27 | (543) | (957) | (952) | - | - |
| Retained profits | | 133,894 | 155,759 | 148,896 | 117,230 | 108,734 |
| Equity attributable to the owners of the Company | | 367,983 | 390,024 | 355,786 | 350,752 | 342,846 |
| Non-controlling interests | 5 | 15,221 | 12,328 | 12,623 | - | - |
| TOTAL EQUITY | | 383,204 | 402,352 | 368,409 | 350,752 | 342,846 |
| NON-CURRENT LIABILITIES | | | | | | |
| Deferred tax liabilities | 28 | 7,573 | 8,263 | 8,263 | - | - |
| Long-term borrowings | 29 | 14,620 | 3,639 | 1,491 | - | - |
| | | 22,193 | 11,902 | 9,754 | - | - |
| CURRENT LIABILITIES | | | | | | |
| Trade payables | 33 | 52,110 | 40,632 | 32,220 | - | - |
| Contract liabilities | 16 | 32,967 | 7,750 | 5,600 | - | - |
| Other payables and accruals | 34 | 15,289 | 23,216 | 27,183 | 113 | 100 |
| Amount owing to an associate | 18 | 80 | 28 | 23 | 25 | - |
| Short-term borrowings | 35 | 65,452 | 70,760 | 49,324 | - | - |
| Current tax liabilities | | 1,648 | 4,656 | 2,341 | 78 | 78 |
| | | 167,546 | 147,042 | 116,691 | 216 | 178 |
| TOTAL LIABILITIES | | 189,739 | 158,944 | 126,445 | 216 | 178 |
| TOTAL EQUITY AND LIABILITIES | | 572,943 | 561,296 | 494,854 | 350,968 | 343,024 |

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