

# Statements of Financial Position

as at 31 December 2018

	Note	Group		Company	
		2018 RM	2017 RM (Restated)	2018 RM	2017 RM (Restated)
<b>ASSETS</b>					
<b>Non-current assets</b>					
Property, plant & equipment	10	47,522,927	41,849,697	47,522,927	41,849,697
Investment in subsidiaries	11	-	-	85,000	-
Development expenditure	12	26,104	182,730	26,104	182,730
Fixed deposits	13	7,832,827	7,591,008	7,832,827	7,591,008
		<b>55,381,858</b>	<b>49,623,435</b>	<b>55,466,858</b>	<b>49,623,435</b>
<b>Current assets</b>					
Inventories	14	6,994,213	9,017,372	6,994,213	9,017,372
Trade receivables	15	18,579,236	19,841,882	18,579,236	19,841,882
Other receivable, deposits & prepayments	16	4,441,703	1,903,707	4,383,752	1,903,707
Amount due from subsidiary	11	-	-	-	16,261
Short term investment	17	10,911,725	2,992,739	10,911,725	2,992,739
Cash & bank balances		9,687,257	8,716,905	9,338,425	8,709,927
		<b>50,614,134</b>	<b>42,472,605</b>	<b>50,207,351</b>	<b>42,481,888</b>
<b>Total assets</b>		<b>105,995,992</b>	<b>92,096,040</b>	<b>105,674,209</b>	<b>92,105,323</b>

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

Statements of Financial Position (cont'd)  
as at 31 December 2018

	Note	Group		Company	
		2018 RM	2017 RM (Restated)	2018 RM	2017 RM (Restated)
<b>EQUITY AND LIABILITIES</b>					
<b>Equity</b>					
Share capital	18	29,789,202	29,789,202	29,789,202	29,789,202
Retained earnings		27,598,855	21,162,049	27,537,643	21,173,332
<b>Total equity attributable to owners of the Company</b>		<b>57,388,057</b>	<b>50,951,251</b>	<b>57,326,845</b>	<b>50,962,534</b>
Non-controlling interests		25,978	-	-	-
<b>Total equity</b>		<b>57,414,035</b>	<b>50,951,251</b>	<b>57,326,845</b>	<b>50,962,534</b>
<b>Non-current liabilities</b>					
Finance lease liabilities	19	5,217,319	5,238,937	5,217,319	5,238,937
Term loans	20	8,838,102	7,452,660	8,838,102	7,452,660
Deferred tax liabilities	21	3,220,577	2,727,979	3,220,577	2,727,979
		<b>17,275,998</b>	<b>15,419,576</b>	<b>17,275,998</b>	<b>15,419,576</b>
<b>Current liabilities</b>					
Trade payables	22	11,021,683	7,537,849	11,021,683	7,537,849
Other payables & accruals	23	9,514,683	6,875,387	9,003,714	6,873,387
Amount due to subsidiary	11	-	-	266,087	-
Finance lease liabilities	19	5,098,992	4,237,066	5,098,992	4,237,066
Term loans	20	526,685	447,614	526,685	447,614
Bankers' acceptance	24	1,817,972	2,465,836	1,817,972	2,465,836
Contract liability	25	2,817,287	3,939,361	2,817,287	3,939,361
Income tax liabilities		508,657	222,100	518,946	222,100
		<b>31,305,959</b>	<b>25,725,213</b>	<b>31,071,366</b>	<b>25,723,213</b>
<b>Total liabilities</b>		<b>48,581,957</b>	<b>41,144,789</b>	<b>48,347,364</b>	<b>41,142,789</b>
<b>Total equity and liabilities</b>		<b>105,995,992</b>	<b>92,096,040</b>	<b>105,674,209</b>	<b>92,105,323</b>

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