

STATEMENTS OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2023

	Note	Group			Company	
		30.09.2023	30.06.2022	01.07.2021	30.09.2023	30.06.2022
		RM	RM	RM	RM	RM
			(Restated)	(Restated)		
Assets						
Non-Current Assets						
Property, plant and equipment	4	17,198,989	21,464,368	22,536,065	-	-
Intangible assets	5	5,293,623	16,078,366	10,622,549	-	-
Investment properties	6	22,000,000	22,000,000	-	-	-
Right-of-use assets	7	29,765,466	28,536,167	2,971,433	-	-
Investment in subsidiary companies	8	-	-	-	150,693,600	16,693,600
Investment in associates	9	1,140,776	17,403,368	6,767,904	-	-
Goodwill on consolidation	10	45,771,206	11,252,688	10,829,556	-	-
Total Non-Current Assets		<u>121,170,060</u>	<u>116,734,957</u>	<u>53,727,507</u>	<u>150,693,600</u>	<u>16,693,600</u>
Current Assets						
Inventories	11	5,911,606	12,033,357	7,998,843	-	-
Trade receivables	12	19,996,089	21,640,070	11,599,536	-	-
Other receivables	13	15,926,968	5,192,339	7,969,955	41,552	22,175
Other investments	14	6,840,000	7,734,700	-	-	-
Amount due from subsidiary companies	15	-	-	-	49,268,290	93,969,300
Tax recoverable		8,813,914	4,353,458	3,122,402	-	-
Fixed deposits with licensed banks	16	3,030,503	258,932	254,526	-	-
Cash and bank balances	17	25,863,274	82,522,695	97,323,560	163,853	27,859,608
Total Current Assets		<u>86,382,354</u>	<u>133,735,551</u>	<u>128,268,822</u>	<u>49,473,695</u>	<u>121,851,083</u>
Total Assets		<u>207,552,414</u>	<u>250,470,508</u>	<u>181,996,329</u>	<u>200,167,295</u>	<u>138,544,683</u>

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

STATEMENTS OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2023

	Note	Group			Company	
		30.09.2023 RM	30.06.2022 RM (Restated)	01.07.2021 RM (Restated)	30.09.2023 RM	30.06.2022 RM
Equity and Liabilities						
Equity						
Share capital	18	208,063,578	147,123,327	121,143,353	208,063,578	147,123,327
Reserves	19	(52,523,727)	(52,384,198)	(22,218,214)	-	-
(Accumulated losses)/ Retained earnings		(43,095,773)	43,678,129	39,304,082	(11,384,805)	(8,800,567)
Equity attributable to the owners of the parent		112,444,078	138,417,258	138,229,221	196,678,773	138,322,760
Non-controlling interests		11,076,684	2,234,840	2,511,301	-	-
Total Equity		123,520,762	140,652,098	140,740,522	196,678,773	138,322,760
Liabilities						
Non-Current Liabilities						
Bank borrowings	20	39,418,456	42,137,968	4,966,018	-	-
Lease liabilities	21	2,408,007	564,629	695,394	-	-
Deferred tax liabilities	22	6,864	1,113,852	576,454	-	-
Total Non-Current Liabilities		41,833,327	43,816,449	6,237,866	-	-
Current Liabilities						
Trade payables	23	11,166,730	31,887,746	19,943,852	-	-
Other payables	24	26,299,943	29,555,526	13,471,941	3,488,522	207,104
Contract liabilities	25	1,018,583	187,967	260,993	-	-
Amount due to an associate	26	-	38,160	-	-	-
Amount due to directors	27	146,092	163,596	197,684	-	-
Bank borrowings	20	2,178,321	2,211,913	399,824	-	-
Lease liabilities	21	543,815	550,551	568,574	-	-
Tax payable		844,841	1,406,502	175,073	-	14,819
Total Current Liabilities		42,198,325	66,001,961	35,017,941	3,488,522	221,923
Total Liabilities		84,031,652	109,818,410	41,255,807	3,488,522	221,923
Total Equity and Liabilities		207,552,414	250,470,508	181,996,329	200,167,295	138,544,683

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