

STATEMENTS OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

	NOTE	The Group		The Company	
		2021 RM	2020 RM	2021 RM	2020 RM
ASSETS					
NON-CURRENT ASSETS					
Investments in subsidiaries	5	-	-	39,267,347	22,896,300
Property, plant and equipment	6	29,453,299	22,805,447	73,559	-
Investment properties	7	5,049,109	5,165,851	-	-
Right-of-use assets	8	663,374	722,175	185,309	-
Other receivable	9	134,251	153,647	-	-
Deferred tax assets	10	1,191,535	3,506,759	-	-
Goodwill	11	13,972,961	-	-	-
		50,464,529	32,353,879	39,526,215	22,896,300
CURRENT ASSETS					
Inventories	12	7,634,379	13,197,673	-	-
Trade receivables	13	13,846,670	5,456,807	-	-
Other receivables, deposits and prepayments	9	1,827,609	1,548,878	1,211,213	324,667
Amount owing by subsidiaries	14	-	-	6,822,122	278,532
Amount owing by a related company	15	3,261,520	-	-	-
Contract assets	16	2,790,049	-	-	-
Short-term investments	17	5,030,700	27,243,524	4,721,213	22,356,792
Fixed deposits with a licensed bank	18	3,630,315	3,413,830	-	-
Cash and bank balances		13,491,130	1,895,717	532,202	89,358
Tax recoverable		633,053	-	-	-
		52,145,425	52,756,429	13,286,750	23,049,349
TOTAL ASSETS		102,609,954	85,110,308	52,812,965	45,945,649

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

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AS AT 31 DECEMBER 2021

	NOTE	The Group		The Company	
		2021 RM	2020 RM	2021 RM	2020 RM
EQUITY AND LIABILITIES					
EQUITY					
Share capital	19	47,967,910	45,082,060	47,967,910	45,082,060
Merger deficit	20	(15,779,300)	(15,779,300)	-	-
Foreign exchange translation reserve	20	886,076	886,493	-	-
Contingent consideration	21	3,910,119	-	3,910,119	-
Retained profits		41,884,096	32,578,113	68,623	485,828
		78,868,901	62,767,366	51,946,652	45,567,888
Non-controlling interests	5	2,614,675	(54,860)	-	-
TOTAL EQUITY		81,483,576	62,712,506	51,946,652	45,567,888
NON-CURRENT LIABILITIES					
Bank borrowings	22	6,185,844	7,005,580	-	-
Lease liabilities	23	228,234	380,577	-	-
Deferred tax liabilities	10	1,275,995	423,827	-	-
		7,690,073	7,809,984	-	-
CURRENT LIABILITIES					
Bank borrowings	22	842,112	788,209	-	-
Lease liabilities	23	460,135	360,614	190,300	-
Amount owing to a subsidiary	14	-	-	-	10,795
Trade payables	24	9,564,148	1,614,815	-	-
Other payables and accruals	25	2,022,369	10,940,268	593,177	363,070
Provision for taxation		547,541	883,912	82,836	3,896
		13,436,305	14,587,818	866,313	377,761
TOTAL LIABILITIES		21,126,378	22,397,802	866,313	377,761
TOTAL EQUITY AND LIABILITIES		102,609,954	85,110,308	52,812,965	45,945,649

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