

STATEMENTS OF FINANCIAL POSITION

AT 30 APRIL 2019

| | Note | The Group | | The Company | |
|----------------------------------------------|------|--------------------|--------------------|--------------------|--------------------|
| | | 2019 RM | 2018 RM | 2019 RM | 2018 RM |
| ASSETS | | | | | |
| NON-CURRENT ASSETS | | | | | |
| Investments in subsidiaries | 5 | - | - | 101,244,365 | 76,754,365 |
| Property, plant and equipment | 6 | 56,190,886 | 47,083,667 | - | - |
| Investment properties | 7 | 13,413,462 | 11,404,053 | - | - |
| Other investments | 8 | 238,610 | 102,610 | - | - |
| Deferred tax assets | 9 | 699,258 | 1,050,576 | - | - |
| Goodwill | 10 | 2,302,577 | - | - | - |
| | | 72,844,793 | 59,640,906 | 101,244,365 | 76,754,365 |
| CURRENT ASSETS | | | | | |
| Inventories | 11 | 81,060,551 | 51,727,168 | - | - |
| Trade receivables | 12 | 50,012,995 | 34,848,372 | - | - |
| Other receivables, deposits and prepayments | 13 | 6,492,447 | 3,300,305 | 7,063 | 62,815 |
| Amounts owing by subsidiaries | 14 | - | - | 19,765,206 | 30,247,784 |
| Short-term investment | 15 | - | 5,973,118 | - | 5,973,118 |
| Current tax assets | | 2,070,608 | 1,216,675 | - | 75,350 |
| Derivative assets | 16 | - | 193,190 | - | - |
| Fixed deposits with licensed banks | 17 | 7,722,205 | 1,501,136 | - | 1,501,136 |
| Cash and bank balances | | 14,614,032 | 8,934,994 | 1,256,324 | 743,440 |
| | | 161,972,838 | 107,694,958 | 21,028,593 | 38,603,643 |
| TOTAL ASSETS | | 234,817,631 | 167,335,864 | 122,272,958 | 115,358,008 |
| EQUITY AND LIABILITIES | | | | | |
| EQUITY | | | | | |
| Share capital | 18 | 98,416,408 | 98,183,242 | 98,416,408 | 98,183,242 |
| Reserves | 19 | 43,148,522 | 42,018,672 | 19,235,242 | 16,820,637 |
| Equity attributable to owners of the Company | | 141,564,930 | 140,201,914 | 117,651,650 | 115,003,879 |
| Non-controlling interests | 5 | 5,076,803 | 110,917 | - | - |
| TOTAL EQUITY | | 146,641,733 | 140,312,831 | 117,651,650 | 115,003,879 |
| NON-CURRENT LIABILITY | | | | | |
| Long-term borrowings | 20 | 20,116,538 | 2,256,211 | - | - |
| CURRENT LIABILITIES | | | | | |
| Trade payables | 23 | 20,303,259 | 8,581,344 | - | - |
| Other payables and accruals | 24 | 10,303,452 | 3,177,203 | 127,000 | 354,129 |
| Amount owing to a subsidiary | 14 | - | - | 4,484,808 | - |
| Short-term borrowings | 25 | 27,941,629 | 12,603,829 | - | - |
| Derivative liabilities | 16 | 9,842 | - | - | - |
| Current tax liabilities | | 12,853 | 152,246 | 9,500 | - |
| Provisions | 26 | 9,488,325 | 252,200 | - | - |
| | | 68,059,360 | 24,766,822 | 4,621,308 | 354,129 |
| TOTAL LIABILITIES | | 88,175,898 | 27,023,033 | 4,621,308 | 354,129 |
| TOTAL EQUITY AND LIABILITIES | | 234,817,631 | 167,335,864 | 122,272,958 | 115,358,008 |

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