

STATEMENTS OF FINANCIAL POSITION

AS AT 31 AUGUST 2021

		Group		Company	
	Note	2021 RM	2020 RM	2021 RM	2020 RM
ASSETS					
Non-current assets					
Property, plant and equipment	5	9,492,618	9,633,210	–	–
Investment property	6	300,000	300,000	–	–
Investment in subsidiaries	7	–	–	26,006,090	25,999,990
Total non-current assets		9,792,618	9,933,210	26,006,090	25,999,990
Current assets					
Inventories	8	8,508,794	3,638,550	–	–
Trade and other receivables	9	16,312,622	13,951,199	60,898	700,143
Cash and short-term deposits	10	24,420,941	8,709,506	16,609,790	100
Total current assets		49,242,357	26,299,255	16,670,688	700,243
TOTAL ASSETS		59,034,975	36,232,465	42,676,778	26,700,233
EQUITY AND LIABILITIES					
Equity attributable to owners of the Company					
Share capital	11	43,330,082	26,000,090	43,330,082	26,000,090
Other reserves	12	(21,414,304)	(21,608,523)	–	–
Retained earnings/ (accumulated losses)		32,007,752	26,956,685	(759,585)	(925,135)
		53,923,530	31,348,252	42,570,497	25,074,955
Non-controlling interests		(24,974)	–	–	–
TOTAL EQUITY		53,898,556	31,348,252	42,570,497	25,074,955
Non-current liabilities					
Loans and borrowings	13	332,917	510,951	–	–
Deferred tax liabilities	14	1,292,473	1,430,004	–	–
Total non-current liabilities		1,625,390	1,940,955	–	–
Current liabilities					
Loans and borrowings	13	276,533	282,640	–	–
Trade and other payables	15	2,927,793	2,502,975	87,900	1,625,278
Contract liability	16	130,542	–	–	–
Current tax liabilities		176,161	157,643	18,381	–
Total current liabilities		3,511,029	2,943,258	106,281	1,625,278
TOTAL LIABILITIES		5,136,419	4,884,213	106,281	1,625,278
TOTAL EQUITY AND LIABILITIES		59,034,975	36,232,465	42,676,778	26,700,233

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