

STATEMENTS OF FINANCIAL POSITION

AS AT 30 JUNE 2022

| | | | Group | | Company |
|-----------------------------------|------|--------------------|--------------------|--------------------|--------------------|
| | Note | 2022 RM | 2021 RM | 2022 RM | 2021 RM |
| ASSETS | | | | | |
| Non-current assets | | | | | |
| Property, plant and equipment | 5 | 13,847,571 | 13,322,717 | 32,036 | 48,688 |
| Right-of-use assets | 6 | 4,108,277 | 3,663,143 | – | – |
| Investment properties | 7 | 6,463,205 | 7,543,206 | – | – |
| Intangible assets | 8 | 36,785,467 | 39,574,467 | – | – |
| Investment in subsidiaries | 9 | – | – | 108,480,529 | 108,925,697 |
| Investment in an associate | 10 | – | – | – | – |
| Deferred tax assets | 11 | 2,648,652 | 3,045,513 | – | – |
| Total non-current assets | | 63,853,172 | 67,149,046 | 108,512,565 | 108,974,385 |
| Current assets | | | | | |
| Inventories | 12 | 35,836,393 | 29,582,508 | – | – |
| Current tax assets | | 5,558,767 | 3,719,983 | – | – |
| Trade and other receivables | 13 | 113,815,685 | 136,548,526 | 2,193,073 | 1,414,653 |
| Contract assets | 14 | 61,935,984 | 57,862,979 | – | – |
| Amount due from subsidiaries | 15 | – | – | 9,971,676 | 13,592,167 |
| Amount due from an associate | 16 | 14,565 | 128,005 | – | – |
| Short-term investments | 17 | 17,940,617 | 19,686,039 | 350,826 | 345,848 |
| Cash and short-term deposits | 18 | 112,945,015 | 89,436,903 | 5,994,656 | 2,704,868 |
| | | 348,047,026 | 336,964,943 | 18,510,231 | 18,057,536 |
| Asset classified as held for sale | 19 | 380,000 | – | – | – |
| Total current assets | | 348,427,026 | 336,964,943 | 18,510,231 | 18,057,536 |
| TOTAL ASSETS | | 412,280,198 | 404,113,989 | 127,022,796 | 127,031,921 |

STATEMENTS OF FINANCIAL POSITION

(CONT'D)

| | | Group | | Company | |
|---|------|-------------|-------------|--------------|--------------|
| | Note | 2022 RM | 2021 RM | 2022 RM | 2021 RM |
| EQUITY AND LIABILITIES | | | | | |
| Equity attributable to owners of the Company | | | | | |
| Share capital | 20 | 119,151,295 | 119,033,525 | 119,151,295 | 119,033,525 |
| Treasury shares | 21 | (1,287,081) | (1,287,081) | (1,287,081) | (1,287,081) |
| Other reserves | 22 | 10,967,014 | 9,929,851 | 12,883,502 | 13,094,259 |
| Retained earnings/ (Accumulated losses) | | 95,684,263 | 78,644,634 | (14,819,298) | (20,374,532) |
| | | 224,515,491 | 206,320,929 | 115,928,418 | 110,466,171 |
| Non-controlling interests | | 65,056,050 | 56,908,437 | – | – |
| TOTAL EQUITY | | 289,571,541 | 263,229,366 | 115,928,418 | 110,466,171 |
| Non-current liabilities | | | | | |
| Loans and borrowings | 23 | 3,340,057 | 7,384,550 | – | – |
| Lease liabilities | 24 | 1,553,298 | 1,223,433 | – | – |
| Trade and other payables | 25 | 352,508 | 352,508 | – | – |
| Deferred tax liabilities | 11 | 29,380 | 7,407 | – | – |
| Total non-current liabilities | | 5,275,243 | 8,967,898 | – | – |
| Current liabilities | | | | | |
| Loans and borrowings | 23 | 11,466,438 | 25,636,150 | 3,000,000 | 4,900,000 |
| Lease liabilities | 24 | 1,738,969 | 1,852,677 | – | – |
| Current tax liabilities | | 1,689,111 | 3,015,304 | 186,795 | 119,854 |
| Trade and other payables | 25 | 80,186,765 | 78,311,987 | 671,975 | 677,275 |
| Employee benefits | 26 | 1,189,297 | 993,931 | – | – |
| Contract liabilities | 14 | 21,162,287 | 22,074,782 | – | – |
| Amount due to subsidiaries | 15 | – | – | 7,235,608 | 10,868,621 |
| Amount due to directors | 27 | 547 | 31,894 | – | – |
| Total current liabilities | | 117,433,414 | 131,916,725 | 11,094,378 | 16,565,750 |
| TOTAL LIABILITIES | | 122,708,657 | 140,884,623 | 11,094,378 | 16,565,750 |
| TOTAL EQUITY AND LIABILITIES | | 412,280,198 | 404,113,989 | 127,022,796 | 127,031,921 |

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