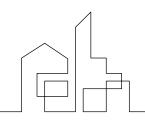
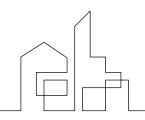
Statements of Financial Position As at 31 December 2022



		The Group		The Company	
	NOTE	2022 RM	2021 RM	2022 RM	2021 RM
ACCETC	NOIL	KW	KIVI	Kivi	KW
ASSETS					
NON-CURRENT ASSETS					
Property, plant and equipment	5	72,585,049	61,776,646	57,123,064	49,530,029
Intangible assets	6	4,272,405	4,770,161	-	-
Investment in subsidiaries	7	-	-	37,477,166	34,047,166
Investment in an associate	8	2,414,464	1,831,139	6,125,000	5,145,000
Investment in a jointly-controlled entity	9	300,000	300,000	300,000	300,000
Inventories	10	51,439,772	44,145,121	50,799,014	43,504,363
Investment properties	11	122,300,000	118,300,000	122,300,000	118,300,000
Trade and other receivables	12	1,535,863	8,246,474	-	8,071,772
Deferred tax assets	13 _	8,583,672	10,965,282	3,456,436	5,113,336
	_	263,431,225	250,334,823	277,580,680	264,011,666
CURRENT ASSETS					
Inventories	10	351,577,458	304,309,606	316,908,339	267,264,597
Trade and other receivables	12	39,962,828	52,072,839	85,810,642	93,616,850
Other current assets	14	76,719,747	109,404,599	45,143,983	83,458,321
Fixed deposits with licensed banks	15	8,742,290	8,501,255	8,641,408	8,501,255
Cash and bank balances	16 _	51,843,615	50,494,335	34,790,812	33,822,669
	_	528,845,938	524,782,634	491,295,184	486,663,692
TOTAL ASSETS	_	792,277,163	775,117,457	768,875,864	750,675,358

Statements of Financial Position As at 31 December 2022 (Cont'd)



		The Group		The Company	
	NOTE	2022 RM	2021 RM	2022 RM	2021 RM
	- NOTE	KIVI	KIVI	KIVI	— KIVI
EQUITY AND LIABILITIES					
EQUITY					
Share capital	17	271,831,735	271,831,735	271,831,735	271,831,735
Retained profits	-	180,341,841	160,852,343	156,304,348	138,727,089
Equity attributable to owners of the					
Company		452,173,576	432,684,078	428,136,083	410,558,824
Non-controlling interests	-	9,790,185	9,206,938	-	-
TOTAL EQUITY	-	461,963,761	441,891,016	428,136,083	410,558,824
NON-CURRENT LIABILITIES					
Loans and borrowings	18	78,379,575	91,175,530	75,428,540	86,917,713
Trade and other payables	19	13,287,494	9,999,683	11,154,411	8,020,097
		91,667,069	101,175,213	86,582,951	94,937,810
CURRENT LIABILITIES	•		-		·
Loans and borrowings	18	132,922,178	115,951,715	83,458,333	78,337,787
Trade and other payables	19	99,013,007	108,827,624	158,758,612	153,971,105
Other current liabilities	20	5,253,114	6,228,969	10,503,593	12,656,819
Current tax liabilities		1,458,034	1,042,920	1,436,292	213,013
	-	000 / 4/ 000	222.054.222	054.457.000	045 470 704
	-	238,646,333	232,051,228	254,156,830	245,178,724
TOTAL LIABILITIES	-	330,313,402	333,226,441	340,739,781	340,116,534
TOTAL EQUITY AND LIABILITIES		792,277,163	775,117,457	768,875,864	750,675,358
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