## **STATEMENTS OF FINANCIAL POSITION**

AS AT 31 AUGUST 2023

Note				Group	Company	
ASSETS   Non-current assets   Property, plant and equipment   5   21,274,569   9,745,221   -   -     -			2023	-		
Non-current assets		Note	RM	RM	RM	RM
Non-current assets	ASSETS					
Property, plant and equipment   5						
Investment in subsidiaries	Property, plant and equipmen	t <b>5</b>	21,274,569	9,745,221	_	_
Total non-current assets         21,574,569         10,045,221         26,006,090         26,006,090           Current assets Inventories         8         12,274,973         14,695,052         —         —         —           Trade and other receivables         9         29,959,307         23,017,653         1,839,908         3,052,022           Contract asset         16         —         24,518         — <th< td=""><td></td><td></td><td></td><td>300,000</td><td>_</td><td>_</td></th<>				300,000	_	_
Current assets         8         12,274,973         14,695,052         —         <	Investment in subsidiaries	7	_	_	26,006,090	26,006,090
Inventories	Total non-current assets		21,574,569	10,045,221	26,006,090	26,006,090
Inventories						
Trade and other receivables         9 29,959,307 23,017,653         1,839,908 2,052,022 2,021,558         3,052,022 2,021,558         13,547,870           Cash and short-term deposits         10 31,666,907 26,760,712         22,321,058         13,547,870           Total current assets         73,901,187         64,497,935         24,160,966         16,599,892           TOTAL ASSETS         95,475,756         74,543,156         50,167,056         42,605,982           EQUITY AND LIABILITIES Equity attributable to owners of the Company Share capital Other reserves         11 50,623,949 43,330,082 50,623,949 43,330,082 50,623,949 43,330,082 (21,469,903) − − − − − − − − − − − − − − − − − − −			10.071.070	44.005.050		
Contract asset 16					-	-
Cash and short-term deposits         10         31,666,907         26,760,712         22,321,058         13,547,870           Total current assets         73,901,187         64,497,935         24,160,966         16,599,892           TOTAL ASSETS         95,475,756         74,543,156         50,167,056         42,605,982           EQUITY AND LIABILITIES         Equity attributable to owners of the Company         11         50,623,949         43,330,082         50,623,949         43,330,082           Other reserves         12         (19,970,960)         (21,469,903)         -         -         -           Retained earnings/ (accumulated losses)         54,806,806         41,677,402         (788,700)         (835,955)           Non-controlling interests         85,459,795         63,537,581         49,835,249         42,494,127           TOTAL EQUITY         85,432,526         63,510,904         49,835,249         42,494,127           Non-current liabilities         13         164,417         245,026         -         -         -           Deferred tax liabilities         1,993,907         1,538,902         -         -         -           Total non-current liabilities         1,993,907         1,538,902         -         -         - <t< td=""><td></td><td></td><td>29,959,307</td><td></td><td>1,839,908</td><td>3,052,022</td></t<>			29,959,307		1,839,908	3,052,022
Total current assets         73,901,187         64,497,935         24,160,966         16,599,892           TOTAL ASSETS         95,475,756         74,543,156         50,167,056         42,605,982           EQUITY AND LIABILITIES         Equity attributable to owners of the Company Share capital         11         50,623,949         43,330,082         50,623,949         43,330,082           Other reserves         12         (19,970,960)         (21,469,903)         -         -         -           Retained earnings/ (accumulated losses)         54,806,806         41,677,402         (788,700)         (835,955)           Non-controlling interests         (27,269)         (26,677)         -         -         -           TOTAL EQUITY         85,432,526         63,510,904         49,835,249         42,494,127           Non-current liabilities         13         164,417         245,026         -         -         -           Loans and borrowings         13         164,417         245,026         -         -         -           Total non-current liabilities         1,993,907         1,538,902         -         -         -           Current liabilities         1,338,670         916,498         19,002         16,322           Total current li			_		_	_
### TOTAL ASSETS   95,475,756   74,543,156   50,167,056   42,605,982    #### EQUITY AND LIABILITIES   #### Equity attributable to owners of the Company	Cash and short-term deposits	10	31,666,907	26,760,712	22,321,058	13,547,870
EQUITY AND LIABILITIES Equity attributable to owners of the Company Share capital 11 50,623,949 43,330,082 50,623,949 43,330,082 Other reserves 12 (19,970,960) (21,469,903) — — — Retained earnings/ (accumulated losses) 54,806,806 41,677,402 (788,700) (835,955)  Non-controlling interests (27,269) (26,677) — — —  TOTAL EQUITY 85,432,526 63,510,904 49,835,249 42,494,127  Non-current liabilities Loans and borrowings 13 164,417 245,026 — — — Deferred tax liabilities 14 1,829,490 1,293,876 — — —  Total non-current liabilities Loans and borrowings 13 194,619 272,267 — — —  Trade and other payables 15 6,516,034 8,304,585 312,805 95,533 Current tax liabilities 1,338,670 916,498 19,002 16,322  Total current liabilities 8,049,323 9,493,350 331,807 111,855  TOTAL LIABILITIES 10,043,230 11,032,252 331,807 111,855	Total current assets		73,901,187	64,497,935	24,160,966	16,599,892
Equity attributable to owners of the Company Share capital 11 50,623,949 43,330,082 50,623,949 43,330,082 Other reserves 12 (19,970,960) (21,469,903) — — — Retained earnings/ (accumulated losses) 54,806,806 41,677,402 (788,700) (835,955)  85,459,795 63,537,581 49,835,249 42,494,127 Non-controlling interests (27,269) (26,677) — —  TOTAL EQUITY 85,432,526 63,510,904 49,835,249 42,494,127  Non-current liabilities Loans and borrowings 13 164,417 245,026 — — — Deferred tax liabilities 14 1,829,490 1,293,876 — — —  Total non-current liabilities Loans and borrowings 13 194,619 272,267 — —  Trade and other payables 15 6,516,034 8,304,585 312,805 95,533 Current tax liabilities 1,338,670 916,498 19,002 16,322  Total current liabilities 8,049,323 9,493,350 331,807 111,855  TOTAL LIABILITIES 10,043,230 11,032,252 331,807 111,855	TOTAL ASSETS		95,475,756	74,543,156	50,167,056	42,605,982
Other reserves Retained earnings/ (accumulated losses)         12         (19,970,960)         (21,469,903)         —         —         —           Retained earnings/ (accumulated losses)         54,806,806         41,677,402         (788,700)         (835,955)           Non-controlling interests         85,459,795 (27,269)         63,537,581 (26,677)         49,835,249 42,494,127         42,494,127           Non-current liabilities Loans and borrowings         13         164,417 1,829,490         245,026 1,293,876         —         —           Total non-current liabilities Loans and borrowings         1,993,907         1,538,902         —         —           Current liabilities Loans and borrowings Trade and other payables Current tax liabilities         13         194,619 19,002         272,267 16,322         —         —           Total current liabilities         1,338,670         916,498         19,002         16,322           Total current liabilities         8,049,323         9,493,350         331,807         111,855           TOTAL LIABILITIES         10,043,230         11,032,252         331,807         111,855	Equity attributable to owners of the Company	11	50.623.949	43,330,082	50,623,949	43,330,082
Retained earnings/ (accumulated losses)   54,806,806   41,677,402   (788,700)   (835,955)	•				-	-
(accumulated losses)         54,806,806         41,677,402         (788,700)         (835,955)           Non-controlling interests         85,459,795         63,537,581         49,835,249         42,494,127           TOTAL EQUITY         85,432,526         63,510,904         49,835,249         42,494,127           Non-current liabilities         Loans and borrowings         13         164,417         245,026         -         -         -           Deferred tax liabilities         14         1,829,490         1,293,876         -         -         -           Total non-current liabilities         1,993,907         1,538,902         -         -         -           Current liabilities         13         194,619         272,267         -         -         -           Loans and borrowings         13         194,619         272,267         -         -         -           Trade and other payables         15         6,516,034         8,304,585         312,805         95,533           Current tax liabilities         1,338,670         916,498         19,002         16,322           Total current liabilities         8,049,323         9,493,350         331,807         111,855           TOTAL LIABILITIES         10,043,230	Retained earnings/		( , , , ,	( , , , ,		
Non-controlling interests         (27,269)         (26,677)         -         -           TOTAL EQUITY         85,432,526         63,510,904         49,835,249         42,494,127           Non-current liabilities         Loans and borrowings 13 164,417 245,026	_		54,806,806	41,677,402	(788,700)	(835,955)
Non-controlling interests         (27,269)         (26,677)         -         -           TOTAL EQUITY         85,432,526         63,510,904         49,835,249         42,494,127           Non-current liabilities         Loans and borrowings 13 164,417 245,026			85,459,795	63,537,581	49,835,249	42,494,127
Non-current liabilities           Loans and borrowings         13         164,417         245,026         -         -         -           Deferred tax liabilities         14         1,829,490         1,293,876         -         -         -           Total non-current liabilities         1,993,907         1,538,902         -         -         -           Current liabilities         Loans and borrowings         13         194,619         272,267         -         -         -           Trade and other payables         15         6,516,034         8,304,585         312,805         95,533         95,533           Current tax liabilities         1,338,670         916,498         19,002         16,322           Total current liabilities         8,049,323         9,493,350         331,807         111,855           TOTAL LIABILITIES         10,043,230         11,032,252         331,807         111,855	Non-controlling interests				, , , <u> </u>	, , , , <u> </u>
Loans and borrowings       13       164,417       245,026       -	TOTAL EQUITY		85,432,526	63,510,904	49,835,249	42,494,127
Loans and borrowings       13       164,417       245,026       -	Non ourrent liabilities					
Deferred tax liabilities         14         1,829,490         1,293,876         -         -         -           Total non-current liabilities         1,993,907         1,538,902         -         -         -           Current liabilities         Loans and borrowings         13         194,619         272,267         -         -         -           Trade and other payables         15         6,516,034         8,304,585         312,805         95,533           Current tax liabilities         1,338,670         916,498         19,002         16,322           Total current liabilities         8,049,323         9,493,350         331,807         111,855           TOTAL LIABILITIES         10,043,230         11,032,252         331,807         111,855		13	16/ /17	2/15 026	_	_
Current liabilities         Loans and borrowings         13         194,619         272,267         -         -         -           Trade and other payables         15         6,516,034         8,304,585         312,805         95,533           Current tax liabilities         1,338,670         916,498         19,002         16,322           Total current liabilities         8,049,323         9,493,350         331,807         111,855           TOTAL LIABILITIES         10,043,230         11,032,252         331,807         111,855			•	,	_	_
Loans and borrowings       13       194,619       272,267       -       -       -         Trade and other payables       15       6,516,034       8,304,585       312,805       95,533         Current tax liabilities       1,338,670       916,498       19,002       16,322         Total current liabilities       8,049,323       9,493,350       331,807       111,855         TOTAL LIABILITIES       10,043,230       11,032,252       331,807       111,855	Total non-current liabilities		1,993,907	1,538,902	-	-
Loans and borrowings       13       194,619       272,267       -       -       -         Trade and other payables       15       6,516,034       8,304,585       312,805       95,533         Current tax liabilities       1,338,670       916,498       19,002       16,322         Total current liabilities       8,049,323       9,493,350       331,807       111,855         TOTAL LIABILITIES       10,043,230       11,032,252       331,807       111,855						
Trade and other payables         15         6,516,034         8,304,585         312,805         95,533           Current tax liabilities         1,338,670         916,498         19,002         16,322           Total current liabilities         8,049,323         9,493,350         331,807         111,855           TOTAL LIABILITIES         10,043,230         11,032,252         331,807         111,855			4			
Current tax liabilities         1,338,670         916,498         19,002         16,322           Total current liabilities         8,049,323         9,493,350         331,807         111,855           TOTAL LIABILITIES         10,043,230         11,032,252         331,807         111,855					-	-
Total current liabilities         8,049,323         9,493,350         331,807         111,855           TOTAL LIABILITIES         10,043,230         11,032,252         331,807         111,855	, ,	15				
TOTAL LIABILITIES 10,043,230 11,032,252 331,807 111,855	Current tax liabilities		1,338,670	916,498	19,002	16,322
	Total current liabilities		8,049,323	9,493,350	331,807	111,855
TOTAL EQUITY AND LIABILITIES 95,475,756 74,543,156 50,167,056 42,605,982	TOTAL LIABILITIES		10,043,230	11,032,252	331,807	111,855
	TOTAL EQUITY AND LIABILITI	ES	95,475,756	74,543,156	50,167,056	42,605,982