

STATEMENTS OF FINANCIAL POSITION

AS AT 31 AUGUST 2023

		Group		Company	
	Note	2023 RM	2022 RM	2023 RM	2022 RM
ASSETS					
Non-current assets					
Property, plant and equipment	5	21,274,569	9,745,221	–	–
Investment property	6	300,000	300,000	–	–
Investment in subsidiaries	7	–	–	26,006,090	26,006,090
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	–	–
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	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		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
TOTAL EQUITY AND LIABILITIES		95,475,756	74,543,156	50,167,056	42,605,982