

# STATEMENTS OF FINANCIAL POSITION

As At 31 December 2025

	Note	Group		Company	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>ASSETS</b>					
<b>Non-current assets</b>					
Property, plant and equipment	4	150,169,523	145,407,707	1,487,995	156,426
Right-of-use assets	5	13,058,329	20,709,462	0	0
Investments in subsidiaries	6	0	0	146,093,379	146,093,378
		<u>163,227,852</u>	<u>166,117,169</u>	<u>147,581,374</u>	<u>146,249,804</u>
<b>Current assets</b>					
Inventories	7	98,836,863	92,164,953	0	0
Trade and other receivables	8	72,376,242	61,590,226	32,662,479	4,650,879
Current tax assets		5,505,821	6,031,056	30,000	0
Cash and bank balances	9	62,225,840	75,462,524	22,043,314	46,588,955
		<u>238,944,766</u>	<u>235,248,759</u>	<u>54,735,793</u>	<u>51,239,834</u>
Assets held for sale	10	27,691,070	0	0	0
<b>TOTAL ASSETS</b>		<u>429,863,688</u>	<u>401,365,928</u>	<u>202,317,167</u>	<u>197,489,638</u>
<b>EQUITY AND LIABILITIES</b>					
<b>Equity attributable to owners of the Company</b>					
Share capital	11	200,540,270	200,540,270	200,540,270	200,540,270
Reserves	12	31,823,041	17,285,265	481,025	(3,229,620)
<b>TOTAL EQUITY</b>		<u>232,363,311</u>	<u>217,825,535</u>	<u>201,021,295</u>	<u>197,310,650</u>
<b>LIABILITIES</b>					
<b>Non-current liabilities</b>					
Borrowings	14	77,978,274	53,205,369	0	0
Lease liabilities	5	4,478,075	5,479,774	0	0
Deferred tax liabilities	13	4,500,037	4,027,135	0	0
		<u>86,956,386</u>	<u>62,712,278</u>	<u>0</u>	<u>0</u>
<b>Current liabilities</b>					
Trade and other payables	15	28,025,364	23,773,512	1,295,872	119,788
Borrowings	14	75,809,619	90,130,895	0	0
Lease liabilities	5	5,748,391	3,295,998	0	0
Provisions	16	0	987,402	0	0
Current tax liabilities		960,617	2,640,308	0	59,200
		<u>110,543,991</u>	<u>120,828,115</u>	<u>1,295,872</u>	<u>178,988</u>
<b>TOTAL LIABILITIES</b>		<u>197,500,377</u>	<u>183,540,393</u>	<u>1,295,872</u>	<u>178,988</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>429,863,688</u>	<u>401,365,928</u>	<u>202,317,167</u>	<u>197,489,638</u>

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