

FINANCIAL STATEMENTS

Statements of Financial Position

As at 30 June 2025

	NOTE	GROUP		COMPANY	
		2025 RM	(Restated) 2024 RM	2025 RM	2024 RM
ASSETS					
Non-current assets					
Property, plant and equipment	4	58,564,353	81,080,968	9,508,007	9,429,793
Right-of-use assets	5	338,097	488,373	-	-
Inventories	6	190,586,284	153,493,091	-	-
Investment properties	7	112,135,000	81,215,000	33,500,000	31,000,000
Investment in subsidiaries	8	-	-	226,808,532	256,369,588
Deferred tax assets	9	608,400	138,603	-	-
Trade and other receivables	10	-	-	52,951,019	52,476,117
		362,232,134	316,416,035	322,767,558	349,275,498
Current assets					
Inventories	6	33,444,714	41,529,735	-	-
Trade and other receivables	10	22,443,167	19,997,349	25,250,668	12,643,083
Current tax assets		4,109,527	2,378,568	827,281	645,781
Other investments	11	15,491,700	17,529,642	122,201	119,374
Fixed deposits with licensed banks	12	5,720,166	158,416	166,911	158,416
Cash and cash equivalents	13	29,846,136	45,206,280	599,533	487,734
		111,055,410	126,799,990	26,966,594	14,054,388
Non-current asset held for sales	14	-	3,600,000	-	-
		111,055,410	130,399,990	26,966,594	14,054,388
TOTAL ASSETS		473,287,544	446,816,025	349,734,152	363,329,886
EQUITY AND LIABILITIES					
Equity attributable to owners of the Company					
Share capital	15	352,959,254	343,459,254	352,959,254	343,459,254
Other reserves	16	(121,402)	895,723	7,444,594	8,461,719
Retained profits/(Accumulated losses)		58,125,902	58,640,955	(15,961,200)	9,734,847
		410,963,754	402,995,932	344,442,648	361,655,820
Non-controlling interests		17,985,777	18,363,760	-	-
Total equity		428,949,531	421,359,692	344,442,648	361,655,820

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

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Statements of Financial Position

As at 30 June 2025

	NOTE	GROUP		COMPANY	
		2025 RM	(Restated) 2024 RM	2025 RM	2024 RM
Non-current liabilities					
Borrowings	17	363,371	742,044	-	-
Lease liabilities	5	216,817	364,805	-	-
Deferred tax liabilities	9	4,013,565	4,964,710	35,000	853,158
		4,593,753	6,071,559	35,000	853,158
Current liabilities					
Trade, other payables and provision	18	36,536,345	16,343,268	5,256,504	820,908
Contract liabilities	19	1,881,561	1,716,699	-	-
Borrowings	17	378,578	393,575	-	-
Lease liabilities	5	147,988	138,397	-	-
Current tax liabilities		799,788	792,835	-	-
		39,744,260	19,384,774	5,256,504	820,908
Total liabilities		44,338,013	25,456,333	5,291,504	1,674,066
TOTAL EQUITY AND LIABILITIES		473,287,544	446,816,025	349,734,152	363,329,886

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