

STATEMENTS OF FINANCIAL POSITION

As at 31 December 2016

| | Note | The Group | | The Company | |
|---|------|----------------|----------------|----------------|----------------|
| | | 2016 RM'000 | 2015 RM'000 | 2016 RM'000 | 2015 RM'000 |
| ASSETS | | | | | |
| NON-CURRENT ASSETS | | | | | |
| Investments in subsidiaries | 5 | - | - | 7,261 | 7,088 |
| Investment in an associate | 6 | - | - | - | - |
| Property, plant and equipment | 7 | 8,329 | 7,062 | 2,644 | 2,613 |
| Development costs | | 17 | 35 | - | - |
| Goodwill | 8 | 6,479 | 6,356 | - | - |
| Non-current tax assets | | 349 | 254 | - | - |
| Deferred tax assets | 9 | - | 391 | - | 391 |
| Other receivables | 10 | 184 | 1,226 | - | - |
| | | 15,358 | 15,324 | 9,905 | 10,092 |
| CURRENT ASSETS | | | | | |
| Amount owing by contract customers | 11 | 68,906 | 64,193 | 19,602 | 7,361 |
| Inventories | 12 | 167 | 195 | - | - |
| Trade receivables | 13 | 59,301 | 52,768 | 8,266 | 1,384 |
| Other receivables, deposits and prepayments | 10 | 12,765 | 14,611 | 2,995 | 1,550 |
| Amount owing by subsidiaries | 14 | - | - | 12,869 | 12,343 |
| Current tax assets | | 851 | 428 | - | - |
| Fixed deposits with licensed banks | 15 | 8,236 | 7,162 | 7,070 | 6,028 |
| Cash and bank balances | | 34,361 | 19,853 | 2,730 | 2,791 |
| | | 184,587 | 159,210 | 53,532 | 31,457 |
| TOTAL ASSETS | | 199,945 | 174,534 | 63,437 | 41,549 |

The annexed notes from an intergral part of these financial statement.

STATEMENTS OF FINANCIAL POSITION

As at 31 December 2016

cont'd

| | Note | The Group | | The Company | |
|--|------|----------------|----------------|----------------|----------------|
| | | 2016 RM'000 | 2015 RM'000 | 2016 RM'000 | 2015 RM'000 |
| EQUITY AND LIABILITIES | | | | | |
| EQUITY | | | | | |
| Share capital | 16 | 22,238 | 22,008 | 22,238 | 22,008 |
| Reserves | 17 | 44,337 | 36,990 | 4,781 | 5,947 |
| Equity attributable to the owners of the parents | | 66,575 | 58,998 | 27,019 | 27,955 |
| Non-controlling interests | | 418 | 401 | - | - |
| TOTAL EQUITY | | 66,993 | 59,399 | 27,019 | 27,955 |
| NON-CURRENT LIABILITIES | | | | | |
| Deferred tax liabilities | 9 | 158 | 92 | 66 | - |
| Long-term borrowings | 18 | 897 | 459 | 361 | 365 |
| | | 1,055 | 551 | 427 | 365 |
| CURRENT LIABILITIES | | | | | |
| Amount owing to contract customers | 11 | 40,550 | 29,676 | 121 | 24 |
| Amount owing to subsidiaries | 14 | - | - | 9,468 | 1,849 |
| Trade payables | 21 | 45,921 | 48,483 | 11,348 | 3,422 |
| Other payables and accruals | 22 | 21,219 | 18,095 | 1,928 | 1,157 |
| Short-term borrowings | 23 | 23,664 | 18,153 | 12,970 | 6,706 |
| Current tax liabilities | | 543 | 177 | 156 | 71 |
| | | 131,897 | 114,584 | 35,991 | 13,229 |
| TOTAL LIABILITIES | | 132,952 | 115,135 | 36,418 | 13,594 |
| TOTAL EQUITY AND LIABILITIES | | 199,945 | 174,534 | 63,437 | 41,549 |

The annexed notes from an intergral part of these financial statement.