

Financial Statements

(continued)

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2023 (continued)

Group	Attributable to owners of the Company							Total equity RM'000
	Share capital RM'000	Treasury shares RM'000	Merger deficit RM'000	Fair value reserve RM'000	Revaluation reserve RM'000	Share options reserve RM'000	Retained earnings RM'000	
As at 1 September 2022	109,138	(1)	(50,500)	(64)	18,356	705	61,616	139,250
Net profit for the financial year	-	-	-	-	-	-	10,168	10,168
Other comprehensive income, net of tax	-	-	-	-	4,976	-	-	4,976
Total comprehensive income for the financial year	-	-	-	-	4,976	-	10,168	15,144
<i>Transactions with owners of the Company</i>								
Ordinary shares issued pursuant to ESOS	1,241	-	-	-	-	(355)	-	886
Share options lapsed under ESOS	-	-	-	-	-	(216)	216	-
Dividends paid	-	-	-	-	-	-	(2,154)	(2,154)
Total transactions with owners	1,241	-	-	-	-	(571)	(1,938)	(1,268)
As at 31 August 2023	110,379	(1)	(50,500)	(64)	23,332	134	69,846	153,126

Note 17

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



Financial Statements

(continued)

STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2023

Company	<-----Non-distributable----->			Distributable	
	Share capital RM'000	Treasury shares RM'000	Share options reserve RM'000	Retained earnings RM'000	Total equity RM'000
As at 1 September 2021	109,073	(1)	246	172	109,490
Net profit and total comprehensive income for the financial year	-	-	-	5,139	5,139
<i>Transactions with owners of the Company</i>					
Ordinary shares issued pursuant to ESOS	65	-	(19)	-	46
Share options lapsed under ESOS	-	-	(2)	2	-
Share-based payment transactions	-	-	480	-	480
Total transactions with owners	65	-	459	2	526
As at 31 August 2022/ 1 September 2022	109,138	(1)	705	5,313	115,155
Net profit and total comprehensive income for the financial year	-	-	-	621	621
<i>Transactions with owners of the Company</i>					
Ordinary shares issued pursuant to ESOS	1,241	-	(355)	-	886
Share options lapsed under ESOS	-	-	(216)	216	-
Dividends paid	-	-	-	(2,154)	(2,154)
Total transactions with owners	1,241	-	(571)	(1,938)	(1,268)
As at 31 August 2023	110,379	(1)	134	3,996	114,508
<-----Note 17----->					

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