

# STATEMENTS OF CHANGES IN EQUITY

For the period 1 August 2020 to 31 December 2021

Group	Non-distributable				Distributable		Total RM	Non-controlling interests RM	Total equity RM
	Share capital RM	Employee share options reserve RM	Accumulated losses RM	Share options reserve RM	Share capital RM	Accumulated losses RM			
At 1 August 2020	23,655,293	-	(6,664,770)	-	16,990,523	173,569	17,164,092		
- as previously reported	-	-	(9,260,880)	-	(9,260,880)	(150,507)	(9,411,387)		
- as restated	23,655,293	-	(15,925,650)	-	7,729,643	23,062	7,752,705		
<b>Transactions with owners</b>									
Issuance of shares	40,234,685	-	-	-	40,234,685	-	40,234,685		
Grant of Share Issuance Scheme ("SIS") options	-	2,990,315	-	-	2,990,315	-	2,990,315		
Issuance of shares in a subsidiary	-	-	-	-	-	10	10		
Total transactions with owners	40,234,685	2,990,315	-	-	43,225,000	10	43,225,010		
<b>Net loss/Total comprehensive loss for the period</b>	-	-	(7,456,219)	-	(7,456,219)	(338,595)	(7,794,814)		
At 31 December 2021	63,889,978	2,990,315	(23,381,869)	-	43,498,424	(315,523)	43,182,901		

**STATEMENTS OF CHANGES IN EQUITY (Cont'd)**

For the period 1 August 2020 to 31 December 2021

Group	Share capital RM	Non-distributable employee share option reserve RM	Distributable		Total RM	Non-controlling interests RM	Total equity RM
			Accumulated losses RM	Reserves RM			
At 1 August 2019	17,385,288	-	(5,849,071)	-	11,536,217	-	11,536,217
<b>Transactions with owners:</b>							
Acquisition of subsidiary	-	-	-	-	-	15,635	15,635
Issuance of shares in a subsidiary	-	-	-	-	-	400,000	400,000
Issuance of shares	6,270,005	-	-	-	6,270,005	-	6,270,005
Total transactions with owners	6,270,005	-	-	-	6,270,005	415,635	6,685,640
<b>Net loss/Total comprehensive loss for the year</b>							
- as previously reported	-	-	(815,699)	-	(815,699)	(242,066)	(1,057,765)
- prior year adjustments	-	-	(9,260,880)	-	(9,260,880)	(150,507)	(9,411,387)
- as restated	-	-	(10,076,579)	-	(10,076,579)	(392,573)	(10,469,152)
At 31 July 2020	23,655,293	-	(15,925,650)	-	7,729,643	23,062	7,752,705

**STATEMENTS OF CHANGES IN EQUITY** (Cont'd)

For the period 1 August 2020 to 31 December 2021

<b>Company</b>	<b>Share capital RM</b>	<b>Non- distributable Employee share option reserve RM</b>	<b>Distributable Accumulated losses RM</b>	<b>Total RM</b>
At 1 August 2020				
- as previously reported	23,655,293	-	(6,290,508)	17,364,785
- prior year adjustments	-	-	(9,035,120)	(9,035,120)
- as restated	23,655,293	-	(15,325,628)	8,329,665
<b>Transactions with owners</b>				
Issuance of shares	40,234,685	-	-	40,234,685
Grant of SIS options	-	2,990,315	-	2,990,315
Total transactions with owners	40,234,685	2,990,315	-	43,225,000
Net loss/Total comprehensive loss for the period	-	-	(6,870,922)	(6,870,922)
At 31 December 2021	<u>63,889,978</u>	<u>2,990,315</u>	<u>(22,196,550)</u>	<u>44,683,743</u>
At 1 August 2019	17,385,288	-	(5,845,791)	11,539,497
<b>Transactions with owners</b>				
Issuance of shares	6,270,005	-	-	6,270,005
Total transactions with owners	6,270,005	-	-	6,270,005
Net loss/Total comprehensive loss for the year				
- as previously reported	-	-	(444,717)	(444,717)
- prior year adjustments	-	-	(9,035,120)	(9,035,120)
- as restated	-	-	(9,479,837)	(9,479,837)
At 31 July 2020	<u>23,655,293</u>	<u>-</u>	<u>(15,325,628)</u>	<u>8,329,665</u>

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