

**STATEMENTS OF CHANGES IN EQUITY**

FOR THE PERIOD 1 JANUARY 2022 TO 30 JUNE 2023

<b>Group</b>	<b>Share capital RM</b>	<b>Non-distributable Employee share options reserve RM</b>	<b>Distributable Accumulated losses RM</b>	<b>Total RM</b>	<b>Non- controlling interests RM</b>	<b>Total equity RM</b>
<b>At 1 January 2022</b>						
- as previously reported	63,889,978	2,990,315	(23,381,869)	43,498,424	(315,523)	43,182,901
- prior year adjustments	-	-	289,381	289,381	143,230	432,611
- as restated	63,889,978	2,990,315	(23,092,488)	43,787,805	(172,293)	43,615,512
<b>Transactions with owners</b>						
Issuance of shares	30,786,004	-	-	30,786,004	-	30,786,004
Grant of Share Issuance Scheme ("SIS") options	9,932,869	-	-	9,932,869	-	9,932,869
SIS reserve transfer to share capital	3,745,332	(3,745,332)	-	-	-	-
Grant of SIS options	-	4,310,735	-	4,310,735	-	4,310,735
SIS options surrendered	-	(2,990,315)	2,990,315	-	-	-
Acquisition of subsidiaries	-	-	-	-	6,780,975	6,780,975
Others	-	-	-	-	-	-
Total transactions with owners	44,464,205	(2,424,912)	2,990,315	45,029,608	6,780,975	51,810,583
<b>Net loss/Total comprehensive loss for the period</b>	-	-	(15,812,783)	(15,812,783)	(125,967)	(15,938,750)
<b>At 30 June 2023</b>	<b>108,354,183</b>	<b>565,403</b>	<b>(35,914,956)</b>	<b>73,004,630</b>	<b>6,482,715</b>	<b>79,487,345</b>

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

## STATEMENTS OF CHANGES IN EQUITY

FOR THE PERIOD 1 JANUARY 2022 TO 30 JUNE 2023  
(Cont'd)

Group	Share capital RM	Non-distributable Employee share options reserve RM	Distributable Accumulated losses RM	Total RM	Non- controlling interests RM	Total equity RM
<b>At 1 August 2020</b>						
- as previously reported	23,655,293	-	(15,925,650)	7,729,643	23,062	7,752,705
- prior year adjustments	-	-	623,000	623,000	98,140	721,140
- as restated	23,655,293	-	(15,302,650)	8,352,643	121,202	8,473,845
<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>						
- as previously reported	-	-	(7,456,219)	(7,456,219)	(338,595)	(7,794,814)
- prior year adjustments	-	-	(333,619)	(333,619)	45,090	(288,529)
- as restated	-	-	(7,789,838)	(7,789,838)	(293,505)	(8,083,343)
At 31 December 2021	63,889,978	2,990,315	(23,092,488)	43,787,805	(172,293)	43,615,512

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

**STATEMENTS OF CHANGES IN EQUITY**

FOR THE PERIOD 1 JANUARY 2022 TO 30 JUNE 2023

(Cont'd)

<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 January 2022				
- as previously reported	63,889,978	2,990,315	(22,196,550)	44,683,743
- prior year adjustments	-	-	1,331,023	1,331,023
- as restated	63,889,978	2,990,315	(20,865,527)	46,014,766
<b>Transactions with owners</b>				
Issuance of shares	30,786,004	-	-	30,786,004
Conversion of Share Issuance Scheme ("SIS") options	9,932,869	-	-	9,932,869
SIS reserves transfer to share capital	3,745,332	(3,745,332)	-	-
Grant of SIS options	-	4,310,735	-	4,310,735
SIS options surrendered	-	(2,990,315)	2,990,315	-
Total transactions with owners	44,464,205	(2,424,912)	2,990,315	45,029,608
Net loss/Total comprehensive loss for the period	-	-	(9,217,179)	(9,217,179)
At 30 June 2023	108,354,183	565,403	(27,092,391)	81,827,195
At 1 August 2020				
- as previously reported	23,655,293	-	(15,325,628)	8,329,665
- prior year adjustments	-	-	475,791	475,791
- as restated	23,655,293	-	(14,849,837)	8,805,456
<b>Transactions with owners</b>				
Issuance of shares	40,234,685	-	-	40,234,685
Grant of Share Issuance Scheme ("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				
- as previously reported	-	-	(6,870,922)	(6,870,922)
- prior year adjustments	-	-	855,232	855,232
- as restated	-	-	(6,015,690)	(6,015,690)
At 31 December 2021	63,889,978	2,990,315	(20,865,527)	46,014,766

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