

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

Financial
Statements

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		Equity attributable to equity holders of the Company							
		Share capital	Exchange reserve	Revaluation reserve	Share reserves	Accumulated losses	Total	Non-controlling interests	Total equity
	Note	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Group									
At 1 January 2023 (as previously stated)		154,189	(2,281)	-	3,624	(404,274)	(248,742)	21,386	(227,356)
Restatement of comparatives	37	-	-	-	-	(120,952)	(120,952)	-	(120,952)
At 1 January 2023 (as restated)		154,189	(2,281)	-	3,624	(525,226)	(369,694)	21,386	(348,308)
Net (loss)/profit for the financial year		-	-	-	-	(80,160)	(80,160)	1,416	(78,744)
Other comprehensive income		-	2,430	103,136	-	57	105,623	1,693	107,316
Transfer of revaluation reserve upon disposal of leasehold land in right-of-use asset		-	-	(2,602)	-	1,910	(692)	692	-
Total comprehensive income/(loss) for the financial year		-	2,430	100,534	-	(78,193)	24,771	3,801	28,572
<u>Transactions with owners:</u>									
Issuance of new shares:									
- Private placement	27	45,857	-	-	-	-	45,857	-	45,857
Dividends:									
- non-controlling interests of a subsidiary		-	-	-	-	-	-	(211)	(211)
Total transactions with owners for the financial year		45,857	-	-	-	-	45,857	(211)	45,646
At 31 December 2023		200,046	149	100,534	3,624	(603,419)	(299,066)	24,976	(274,090)

STATEMENTS OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

Equity attributable to equity holders of the Company								
				(Accumulated losses)/				
	Note	Share capital RM'000	Exchange reserve RM'000	Share reserves RM'000	Retained earnings RM'000	Total RM'000	Non- controlling interests RM'000	Total equity RM'000
Group								
At 1 January 2022 (as previously stated)		154,051	1,016	1,670	293,725	450,462	19,979	470,441
Restatement of comparatives	37	-	-	-	(98,348)	(98,348)	-	(98,348)
At 1 January 2022 (as restated)		154,051	1,016	1,670	195,377	352,114	19,979	372,093
Net (loss)/profit for the financial year (as restated)	37	-	-	-	(629,921)	(629,921)	2,267	(627,654)
Other comprehensive loss		-	(3,297)	-	(295)	(3,592)	(761)	(4,353)
Total comprehensive (loss)/income for the financial year		-	(3,297)	-	(630,216)	(633,513)	1,506	(632,007)
Transactions with owners:								
Issuance of new shares:								
- Long Term Incentive Plan	27	138	-	(138)	-	-	-	-
Share options granted under Option Plan		-	-	1,954	-	1,954	-	1,954
Shares granted under Long Term Incentive Plan		-	-	138	-	138	-	138
Dividends:								
- owners of the Company	11	-	-	-	(90,387)	(90,387)	-	(90,387)
- non-controlling interests of a subsidiary		-	-	-	-	-	(99)	(99)
Total transactions with owners for the financial year		138	-	1,954	(90,387)	(88,295)	(99)	(88,394)
At 31 December 2022		154,189	(2,281)	3,624	(525,226)	(369,694)	21,386	(348,308)