



STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL PERIOD FROM 1 SEPTEMBER 2021 TO 31 DECEMBER 2022

	Non-distributable					Non-distributable			Total equity RM
	Non-distributable – Share capital RM	Distributable – Treasury shares RM	Fair value reserve RM	Revaluation reserve RM	Foreign currency translation reserve RM	Distributable – Retained earnings RM	Total RM	Non-controlling interests RM	
Group									
At 1 September 2020	50,767,230	(459,316)	(3,152,081)	32,310,110	(1,130,084)	29,366,049	107,701,908	(102,609)	107,599,299
Realisation of revaluation reserve	-	-	-	(161,699)	-	161,699	-	-	-
Profit/(loss) for the financial year	-	-	-	-	-	9,298,731	9,298,731	(358,767)	8,939,964
Other comprehensive income, net of tax	-	-	-	3,017,642	1,528	-	3,019,170	-	3,019,170
Total comprehensive income/(loss) for the financial year	-	-	-	3,017,642	1,528	9,298,731	12,317,901	(358,767)	11,959,134
At 31 August 2021	50,767,230	(459,316)	(3,152,081)	35,166,053	(1,128,556)	38,826,479	120,019,809	(461,376)	119,558,433

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

Statements of Changes in Equity
for the financial period from 1 September 2021 to 31 December 2022
(Cont'd)

	Non-distributable		Non-distributable		Foreign		Distributable		Non-		Total equity RM
	Share capital RM	Treasury shares RM	Fair value reserve RM	Revaluation reserve RM	currency translation reserve RM	Retained earnings RM	controlling interests RM	Total RM			
Group											
At 1 September 2021	50,767,230	(459,316)	(3,152,081)	35,166,053	(1,128,556)	38,826,479	(461,376)	120,019,809	119,558,433		
Acquisition of subsidiary company	-	-	-	-	-	-	2,729,600	-	2,729,600		
Disposal of a subsidiary company	-	-	-	-	-	-	395,314	-	395,314		
Realisation of revaluation reserve	-	-	-	(17,316)	-	17,316	-	-	-		
(Loss)/Profit for the financial period	-	-	-	-	-	(10,328,678)	49,620	(10,328,678)	(10,279,058)		
Other comprehensive income, net of tax	-	-	-	-	151,544	-	-	151,544	151,544		151,544
Total comprehensive income/(loss) for the financial period	-	-	-	-	151,544	(10,328,678)	49,620	(10,177,134)	(10,127,514)		
<u>Transactions with owners:</u>											
Issuance of shares in pursuant to:											
- Warrant exercised @ RM0.50	12,026,399	-	-	-	-	-	-	12,026,399	12,026,399		12,026,399
- Private placement	12,709,024	-	-	-	-	-	-	12,709,024	12,709,024		12,709,024
- ESOS exercised	104,869	-	-	-	-	-	-	104,869	104,869		104,869
At 31 December 2022	75,607,522	(459,316)	(3,152,081)	35,148,737	(977,012)	28,515,117	2,713,158	134,682,967	137,396,125		

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



Statements of Changes in Equity
for the financial period from 1 September 2021 to 31 December 2022
(Cont'd)

	Non distributable – Share capital RM	Distributable		Total equity RM
		Treasury shares RM	Retained earnings RM	
Company				
At 1 September 2020	50,767,230	(459,316)	3,290,720	53,598,634
Loss for the financial year	–	–	(2,618,485)	(2,618,485)
Other comprehensive income, net of tax	–	–	–	–
Total comprehensive loss for the financial year	–	–	(2,618,485)	(2,618,485)
At 31 August 2021 and 1 September 2021	50,767,230	(459,316)	672,235	50,980,149
Loss for the financial period	–	–	22,330	22,330
Other comprehensive income, net of tax	–	–	–	–
Total comprehensive income for the financial period	–	–	22,330	22,330
<u>Transactions with owners :</u>				
Issuance of shares in pursuant to:				
- Warrant exercised @ RM0.50	12,026,399	–	–	12,026,399
- Private placement	12,709,024	–	–	12,709,024
- ESOS exercised	104,869	–	–	104,869
At 31 December 2022	75,607,522	(459,316)	694,565	75,842,771

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