

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

Group	Note	Non-distributable				Distributable		Non-controlling interests	Total equity
		Share capital	Treasury shares	Exchange translation reserve	Share options reserve	Retained earnings	Total attributable to owners of the parent		
		RM	RM	RM	RM	RM	RM	RM	RM
Balance as at 1 January 2018		208,109,527	(305,847)	(3,919,382)	-	67,792,723	271,677,021	129,076	271,806,097
Profit for the financial year		-	-	-	-	24,542,974	24,542,974	40,689	24,583,663
Foreign currency translations, net of tax		-	-	2,470,283	-	-	2,470,283	-	2,470,283
Reclassification adjustments relating to a subsidiary disposed off during the year		-	-	(6,553)	-	-	(6,553)	-	(6,553)
Total comprehensive income		-	-	2,463,730	-	24,542,974	27,006,704	40,689	27,047,393
Transactions with owners:									
Share options granted under ESS	23	-	-	-	1,019,645	-	1,019,645	-	1,019,645
ESS forfeited	23	-	-	-	(700)	-	(700)	-	(700)
Resale of treasury shares in open market	23	788,374	305,847	-	-	-	1,094,221	-	1,094,221
Ordinary shares issued pursuant to:									
- Private placement	23	84,500,000	-	-	-	-	84,500,000	-	84,500,000
- Acquisition of new subsidiaries	23	20,793,159	-	-	-	-	20,793,159	-	20,793,159
- ESS	23	152,500	-	-	(17,500)	-	135,000	-	135,000
Total transactions with owners		106,234,033	305,847	-	1,001,445	-	107,541,325	-	107,541,325
Balance as at 31 December 2018		314,343,560	-	(1,455,652)	1,001,445	92,335,697	406,225,050	169,765	406,394,815

STATEMENTS OF CHANGES IN EQUITYFOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019
CONT'D

Group	Note	Non-distributable					Distributable		Total attributable to owners of the parent	Non-controlling interests	Total equity
		Share capital	ESS shares	Retirement benefit reserve	Exchange translation reserve	Share options reserve	Retained earnings	RM			
		RM	RM	RM	RM	RM	RM	RM	RM	RM	
Balance as at 1 January 2019, as previously reported		314,343,560	-	-	(1,455,652)	1,001,445	92,335,697	406,225,050	169,765	406,394,815	
Effects of adoption of MFRS 16	35	-	-	-	-	-	(114,466)	(114,466)	-	(114,466)	
Balance as at 1 January 2019, as restated		314,343,560	-	-	(1,455,652)	1,001,445	92,221,231	406,110,584	169,765	406,280,349	
Profit for the financial year		-	-	-	-	-	28,724,053	28,724,053	(1,705,450)	27,018,603	
Remeasurement of defined benefit liability, net of tax		-	-	59,496	-	-	-	59,496	-	59,496	
Foreign currency translations, net of tax		-	-	-	1,728,462	-	-	1,728,462	23,081	1,751,543	
Reclassification adjustments relating to a subsidiary disposed off during the year	16(e)	-	-	-	(12,373)	-	-	(12,373)	-	(12,373)	
Total comprehensive income		-	-	59,496	1,716,089	-	28,724,053	30,499,638	(1,682,369)	28,817,269	
Transactions with owners:											
ESS shares acquired	23	-	(11,943,043)	-	-	-	-	(11,943,043)	-	(11,943,043)	
Transfers of ESS shares to employees		-	782,288	-	-	-	(56,188)	726,100	-	726,100	
Share options granted under ESS	23	-	-	-	-	1,521,227	-	1,521,227	-	1,521,227	
ESS forfeited	23	-	-	-	-	(3,000)	-	(3,000)	-	(3,000)	
Ordinary shares issued pursuant to:											
- Acquisition of Paysys	23	14,387,525	-	-	-	-	-	14,387,525	-	14,387,525	
- ESS	23	1,468,840	-	-	-	(317,900)	-	1,150,940	-	1,150,940	
Liquidation of Pinoytek Solusyon, Inc.	16(e)	-	-	-	-	-	-	-	(91,772)	(91,772)	
Acquisition of Speed Pay Plc.	16(g)	-	-	-	-	-	-	-	8,017,380	8,017,380	
Total transactions with owners		15,856,365	(11,160,755)	-	-	1,200,327	(56,188)	5,839,749	7,925,608	13,765,357	
Balance as at 31 December 2019		330,199,925	(11,160,755)	59,496	260,437	2,201,772	120,889,096	442,449,971	6,413,004	448,862,975	