

# Statements of Changes in Equity

For the Financial Year Ended 31 December 2015

60

GHL SYSTEMS BERHAD (293040-D)  
ANNUAL REPORT 2015

Group	Note	Share capital	Treasury shares	Share premium	Exchange translation reserve	Share options reserve	Retained earnings	Total attributable to owners of the parent	Non-controlling interests	Total equity
		RM	RM	RM	RM	RM	RM	RM	RM	RM
Balance as at 1 January 2014		37,077,370	(638,221)	1,989,688	(1,215,009)	646,207	18,368,309	56,228,344	(116,755)	56,111,589
Profit for the financial year		-	-	-	-	-	6,529,458	6,529,458	(158,199)	6,371,259
Foreign currency translations, net of tax		-	-	-	857,823	-	-	857,823	117,486	975,309
Total comprehensive income		-	-	-	857,823	-	6,529,458	7,387,281	(40,713)	7,346,568
Transactions with owners:										
Accretion of interest in a subsidiary	10	-	-	-	(16,477)	-	(273,948)	(290,425)	290,425	-
Share options granted under ESS	32	-	-	-	-	962,066	-	962,066	-	962,066
ESS forfeited		-	-	-	-	(28,655)	28,655	-	-	-
Ordinary shares issued pursuant to:										
- special issue	17	16,825,371	-	18,507,908	-	-	-	35,333,279	-	35,333,279
- acquisition of subsidiaries	17	30,120,457	-	90,361,369	-	-	-	120,481,826	-	120,481,826
- ESS	17	1,644,700	-	2,139,159	-	(1,035,487)	-	2,748,372	-	2,748,372
- bonus issue	17	42,650,000	-	(42,650,000)	-	-	-	-	-	-
Share issuance expenses		-	-	(192,383)	-	-	-	(192,383)	-	(192,383)
Total transactions with owners		91,240,528	-	68,166,053	(16,477)	(102,076)	(245,293)	159,042,735	290,425	159,333,160
Balance as at 31 December 2014		128,317,898	(638,221)	70,155,741	(373,663)	544,131	24,652,474	222,658,360	132,957	222,791,317

# Statements of Changes in Equity

For the Financial Year Ended 31 December 2015 (continued)

Group	Note	Share capital	Treasury shares	Share premium	Exchange translation reserve	Share options reserve	Retained earnings	Total attributable to owners of the parent	Non-controlling interests	Total equity
		RM	RM	RM	RM	RM	RM	RM	RM	RM
Balance as at 1 January 2015		128,317,898	(638,221)	70,155,741	(373,663)	544,131	24,652,474	222,658,360	132,957	222,791,317
Profit for the financial year		-	-	-	-	-	10,339,648	10,339,648	(97,285)	10,242,363
Foreign currency translations, net of tax		-	-	-	1,420,372	-	-	1,420,372	5,954	1,426,326
Total comprehensive income		-	-	-	1,420,372	-	10,339,648	11,760,020	(91,331)	11,668,689
Transactions with owners:										
Share options granted under ESS	32	-	-	-	-	473,967	-	473,967	-	473,967
ESS forfeited		-	-	-	-	(1,320)	1,320	-	-	-
Ordinary shares issued pursuant to ESS	17	1,651,540	-	921,412	-	(524,954)	-	2,047,998	-	2,047,998
Total transactions with owners		1,651,540	-	921,412	-	(52,307)	1,320	2,521,965	-	2,521,965
Balance as at 31 December 2015		129,969,438	(638,221)	71,077,153	1,046,709	491,824	34,993,442	236,940,345	41,626	236,981,971