

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

Group	Note	Share capital RM	ESS shares RM	Non-distributable			Distributable			Total attributable to owners of the parent RM	Non-controlling interests RM	Total equity RM
				Retirement benefit reserve RM	Exchange translation reserve RM	Share options reserve RM	Retained earnings RM	Share options reserve RM	Retained earnings RM			
Balance as at 1 January 2019		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(f)	-	-	-	(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	24(d)	-	(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(f)	-	-	-	-	-	-	-	(91,772)	(91,772)		
Acquisition of Speed Pay Plc.	16(h)	-	-	-	-	-	-	-	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		

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FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2020

CONT'D

Group	Note	Non-distributable						Distributable		Total	
		Share capital	ESS shares	Retirement benefit reserve	Exchange translation reserve	Share options reserve	Retained earnings	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 2020		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	
Profit for the financial year		-	-	-	-	-	13,549,362	13,549,362	(6,531,942)	7,017,420	
Remeasurement of defined benefit liability, net of tax	9(d)	-	-	(364,927)	-	-	-	(364,927)	-	(364,927)	
Foreign currency translations, net of tax		-	-	-	(1,393,331)	-	-	(1,393,331)	-	(1,393,331)	
Reclassification adjustments relating to a subsidiary disposed off during the year		-	-	-	(75,861)	-	-	(75,861)	-	(75,861)	
Total comprehensive income		-	-	(364,927)	(1,469,192)	-	13,549,362	11,715,243	(6,531,942)	5,183,301	
Transactions with owners:											
ESS shares acquired	24(d)	-	(2,225,353)	-	-	-	-	(2,225,353)	-	(2,225,353)	
Transfers of ESS shares to employees		-	11,132,603	-	-	-	(650,923)	10,481,680	-	10,481,680	
Share options granted under ESS	23	-	-	-	-	287,229	-	287,229	-	287,229	
Ordinary shares issued pursuant to:											
- Acquisition of Paysys	23	19,015,679	-	-	-	-	-	19,015,679	-	19,015,679	
- ESS	23	2,269,700	-	-	-	(2,236,500)	-	33,200	-	33,200	
Disposal of Speed Pay Plc	16(e)	-	-	-	-	-	-	-	302,526	302,526	
Total transactions with owners		21,285,379	8,907,250	-	-	(1,949,271)	(650,923)	27,592,435	302,526	27,894,961	
Balance as at 31 December 2020		351,485,304	(2,253,505)	(305,431)	(1,208,755)	252,501	133,787,535	481,757,649	183,588	481,941,237	