

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

Group	Note	Non-distributable				Distributable			Total equity	
		Share capital	ESS shares	Retirement benefit reserve	Exchange translation reserve	Share options reserve	Retained earnings	Total attributable to owners of the parent		
		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(d)	-	-	-	-	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

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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 2021		351,485,304	(2,253,505)	(305,431)	(1,208,755)	252,501	133,787,535	481,757,649	183,588	481,941,237
Profit for the financial year		-	-	-	-	-	28,158,433	28,158,433	(15,610)	28,142,823
Foreign currency translations, net of tax		-	-	-	(2,041,361)	-	-	(2,041,361)	-	(2,041,361)
Total comprehensive income		-	-	-	(2,041,361)	-	28,158,433	26,117,072	(15,610)	26,101,462
Transactions with owners:										
ESS shares acquired	24(d)	-	(110,610)	-	-	-	-	(110,610)	-	(110,610)
Transfers of ESS shares to employees		-	2,364,115	-	-	(252,501)	(1,003,534)	1,108,080	-	1,108,080
Total transactions with owners		-	2,253,505	-	-	(252,501)	(1,003,534)	997,470	-	997,470
Balance as at 31 December 2021		351,485,304	-	(305,431)	(3,250,116)	-	160,942,434	508,872,191	167,978	509,040,169

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021
CONT'D

Company	Note	Non-distributable			Distributable	Total equity RM
		Share capital RM	ESS shares RM	Share options reserve RM	Accumulated losses RM	
Balance as at 1 January 2020		330,199,925	(11,160,755)	2,201,772	(121,130,195)	200,110,747
Profit for the financial year		-	-	-	5,132,426	5,132,426
Other comprehensive income, net of tax		-	-	-	-	-
Total comprehensive income		-	-	-	5,132,426	5,132,426
Transactions with owners:						
ESS shares acquired	24(d)	-	(2,225,353)	-	-	(2,225,353)
Transfers of ESS shares to employees		-	11,132,603	-	(650,923)	10,481,680
Share options granted under ESS	23	-	-	287,229	-	287,229
Ordinary shares issued pursuant to:						
- Acquisition of new subsidiaries	23	19,015,679	-	-	-	19,015,679
- ESS	23	2,269,700	-	(2,236,500)	-	33,200
Total transactions with owners		21,285,379	8,907,250	(1,949,271)	(650,923)	27,592,435
Balance as at 31 December 2020		351,485,304	(2,253,505)	252,501	(116,648,692)	232,835,608
Balance as at 1 January 2021		351,485,304	(2,253,505)	252,501	(116,648,692)	232,835,608
Profit for the financial year		-	-	-	19,447,041	19,447,041
Other comprehensive income, net of tax		-	-	-	-	-
Total comprehensive income		-	-	-	19,447,041	19,447,041
Transactions with owners:						
ESS shares acquired	24(d)	-	(110,610)	-	-	(110,610)
Transfers of ESS shares to employees		-	2,364,115	(252,501)	(1,003,534)	1,108,080
Total transactions with owners		-	2,253,505	(252,501)	(1,003,534)	997,470
Balance as at 31 December 2021		351,485,304	-	-	(98,205,185)	253,280,119

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