

# STATEMENTS OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 MARCH 2020

Group	Note	← Attributable to Owners of the Company →					Total	Non-controlling interests	Total equity
		Share capital	ICULS-equity component	Capital reserve	Foreign exchange reserve	Retained profits			
		RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
<b>1 April 2019, as previously reported</b>		660,232	-	12,133	152	428,500	1,101,017	73,698	1,174,715
Prior year adjustment	31	-	-	-	-	(5,734)	(5,734)	-	(5,734)
<b>1 April 2019, as restated</b>		660,232	-	12,133	152	422,766	1,095,283	73,698	1,168,981
Profit for the year		-	-	-	-	14,891	14,891	5,742	20,633
Other comprehensive income for the year		-	-	-	(164)	-	(164)	-	(164)
<b>Total comprehensive income for the year</b>		-	-	-	(164)	14,891	14,727	5,742	20,469
Dividend paid to shareholders	25	-	-	-	-	(29,731)	(29,731)	-	(29,731)
Dividend paid to a non-controlling interests		-	-	-	-	-	-	(4,999)	(4,999)
Equity injection from non-controlling interest		-	-	-	-	-	-	4,999	4,999
<b>Total transactions with owners of the Company</b>		-	-	-	-	(29,731)	(29,731)	-	(29,731)
Acquisition of a new subsidiary	5.1	-	-	-	-	-	-	7,943	7,943
<b>At 31 March 2020</b>		<b>660,232</b>	<b>-</b>	<b>12,133</b>	<b>(12)</b>	<b>407,926</b>	<b>1,080,279</b>	<b>87,383</b>	<b>1,167,662</b>
<b>1 April 2018, as previously reported</b>		651,664	7,871	12,133	256	432,211	1,104,135	21,416	1,125,551
Prior year adjustment	31	-	-	-	-	(5,734)	(5,734)	-	(5,734)
<b>1 April 2018, as restated</b>		651,664	7,871	12,133	256	426,477	1,098,401	21,416	1,119,817
Profit for the year		-	-	-	-	41,672	41,672	7,283	48,955
Other comprehensive income for the year		-	-	-	(104)	-	(104)	-	(104)
<b>Total comprehensive income for the year</b>		-	-	-	(104)	41,672	41,568	7,283	48,851
Conversion of ICULS	15	1,674	(1,488)	-	-	-	186	-	186
ICULS maturity conversion	15	6,894	(6,383)	-	-	(515)	(4)	-	(4)
Dividend paid to shareholders	25	-	-	-	-	(44,597)	(44,597)	-	(44,597)
Conversion of loan to equity	(i)	-	-	-	-	-	-	44,999	44,999
Others		-	-	-	-	(271)	(271)	-	(271)
<b>Total transactions with owners of the Company</b>		<b>8,568</b>	<b>(7,871)</b>	<b>-</b>	<b>-</b>	<b>(45,383)</b>	<b>(44,686)</b>	<b>44,999</b>	<b>313</b>
<b>At 31 March 2019/1 April 2019, as restated</b>		<b>660,232</b>	<b>-</b>	<b>12,133</b>	<b>152</b>	<b>422,766</b>	<b>1,095,283</b>	<b>73,698</b>	<b>1,168,981</b>

(i) In previous financial year, a subsidiary entered into an agreement with the shareholders that the loan shall be repaid in proportion to the loan granted by each party at the discretion of the subsidiary and shall bear no interest. The amount due to non-controlling interests was consequently classified as equity instrument.