

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 JULY 2017

The Group	Note	Share Capital RM	ICPS RM	Warrant Reserve RM	Share Premium RM	Foreign Exchange Translation Reserve RM	Share Issuance Scheme Reserve RM	Accumulated Losses RM	Attributable To Owners Of The Company RM	Non-Controlling interest RM	Total Equity RM
Balance at 1.8.2015		51,075,450	-	3,302,847	12,941,164	248,339	-	(19,044,619)	48,523,181	(1,291)	48,521,890
Loss after taxation for the financial year		-	-	-	-	-	-	(4,092,456)	(4,092,456)	7,569	(4,084,887)
Other comprehensive income for the financial year, net of tax:											
- Foreign currency translation		-	-	-	-	174,929	-	-	174,929	-	174,929
Total comprehensive expenses for the financial year		-	-	-	-	174,929	-	(4,092,456)	(3,917,527)	7,569	(3,909,958)
Contributions by and distributions to owners of the Company:											
- Acquisition of subsidiaries	28	-	-	-	-	-	-	-	-	(41,950)	(41,950)
- Warrants B exercised		6,044,750	-	-	2,417,900	-	-	-	8,462,650	-	8,462,650
- Rights issue of ICPS with warrants		-	33,070,635	890,326	-	-	-	(890,326)	33,070,635	-	33,070,635
- Expenses incurred in relation to rights issue of ICPS with warrants	16(b)	-	-	-	(575,203)	-	-	-	(575,203)	-	(575,203)
Transfer of share premium for Warrants B exercised		-	-	(1,961,048)	1,961,048	-	-	-	-	-	-
Changes in a subsidiary's ownership interest that do not result in a loss of control		-	-	-	-	-	-	-	-	4,950	4,950
Balance at 31.7.2016		57,120,200	33,070,635	2,232,125	16,744,909	423,268	-	(24,027,401)	85,563,736	(30,722)	85,533,014

The annexed notes form an integral part of these financial statements.

Statements Of Changes In Equity

for the financial year ended 31 July 2017 (cont'd)

The Group	Note	Share Capital RM	ICPS RM	Warrant Reserve RM	Share Premium RM	Foreign Exchange Translation Reserve RM	Share Issuance Scheme Reserve RM	Accumulated Losses RM	Attributable To Owners Of The Company RM	Non- Controlling interest RM	Total Equity RM
Balance at 31.7.2016/ 1.8.2016		57,120,200	33,070,635	2,232,125	16,744,909	423,268	-	(24,027,401)	85,563,736	(30,722)	85,533,014
Profit after taxation for the financial year		-	-	-	-	-	-	3,849,502	3,849,502	(1,006,575)	2,842,927
Other comprehensive income for the financial year, net of tax:		-	-	-	-	148,556	-	-	148,556	-	148,556
- Foreign currency translation		-	-	-	-	148,556	-	-	148,556	-	148,556
Total comprehensive income for the financial year		-	-	-	-	148,556	-	3,849,502	3,998,058	(1,006,575)	2,991,483
Contributions by and distributions to owners of the Company:		-	-	-	-	-	-	-	-	100,010	100,010
- Acquisition of subsidiaries	28	2,329,480	-	-	931,792	-	-	-	3,261,272	-	3,261,272
- Warrants B exercised		761,976	-	-	82,824	-	-	-	844,800	-	844,800
- SIS exercised		7,545,960	-	-	-	-	-	-	7,545,960	-	7,545,960
- Conversion of ICPS		-	-	-	-	-	-	-	-	-	-
- Expenses incurred in relation to Warrants B exercised and conversion of ICPS	16(b)	-	-	-	(141,370)	-	-	-	(141,370)	-	(141,370)
- Share-based compensation pursuant to SIS		-	-	-	-	-	1,081,668	-	1,081,668	-	1,081,668
Balance carried forward		67,757,616	33,070,635	2,232,125	17,618,155	571,824	1,081,668	(20,177,899)	102,154,124	(937,287)	101,216,837

The annexed notes form an integral part of these financial statements.

Statements Of Changes In Equity

for the financial year ended 31 July 2017 (cont'd)

The Group	Note	Share Capital RM	ICPS RM	Warrant Reserve RM	Share Premium RM	Foreign Exchange Translation Reserve RM	Share Issuance Scheme Reserve RM	Accumulated Losses RM	Attributable To Owners Of The Company RM	Non-Controlling interest RM	Total Equity RM
Balance brought forward		67,757,616	33,070,635	2,232,125	17,618,155	571,824	1,081,668	(20,177,899)	102,154,124	(937,287)	101,216,837
Transfer to share premium upon Warrants B exercised		-	-	(755,734)	755,734	-	-	-	-	-	-
Transfer to accumulated losses upon expiry of Warrants B		-	-	(586,065)	-	-	-	586,065	-	-	-
Transfer to share capital upon conversion of ICPS		838,440	(838,440)	-	-	-	-	-	-	-	-
Transfer to share capital and share premium upon SIS exercised		149,115	-	-	101,253	-	(250,368)	-	-	-	-
Changes in a subsidiary's ownership interest that do not result in a loss of control		-	-	-	-	-	-	-	-	119,976	119,976
Balance at 31.7.2017		68,745,171	32,232,195	890,326	18,475,142	571,824	831,300	(19,591,834)	102,154,124	(817,311)	101,336,813

The annexed notes form an integral part of these financial statements.