

# STATEMENTS OF CHANGES IN EQUITY

for the Financial Year Ended 31 December 2019

	Note	Non-Distributable					Distributable			Total Equity RM	
		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 interests RM
<b>The Group</b>											
Balance at 1.8.2017		68,745,171	32,232,195	890,326	18,475,142	571,824	831,300	(19,591,894)	102,154,124	(817,311)	101,336,813
Loss after taxation for the financial period		-	-	-	-	-	-	(7,036,747)	(7,036,747)	(292,896)	(7,329,643)
Other comprehensive expenses for the financial period:											
- Foreign currency translation differences		-	-	-	-	(571,824)	-	-	(571,824)	-	(571,824)
Total comprehensive expenses for the financial period		-	-	-	-	(571,824)	-	(7,036,747)	(7,608,571)	(292,896)	(7,901,467)
Balance carried forward		68,745,171	32,232,195	890,326	18,475,142	-	831,300	(26,628,581)	94,545,553	(1,110,207)	93,435,346

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

## Statements of Changes in Equity (Cont'd)

	Note	Non-Distributable					Distributable			Total Equity RM	
		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 interests RM
<b>The Group</b>											
Balance brought forward		68,745,171	32,232,195	890,326	18,475,142	-	831,300	(26,628,581)	94,545,553	(1,110,207)	93,435,346
Contributions by and distributions to owners of the Company:											
- Acquisition of subsidiaries	32	-	-	-	-	-	-	-	-	(346,919)	(346,919)
- Conversion of ICPS	16	90,000	-	-	-	-	-	-	90,000	-	90,000
- Private placement	16	15,940,620	-	-	-	-	-	-	15,940,620	-	15,940,620
- SIS exercised	16	2,805,000	-	-	-	-	-	-	2,805,000	-	2,805,000
- Expenses incurred in relation to private placement	18(b)	-	-	-	(349,532)	-	-	-	(349,532)	-	(349,532)
		18,835,620	-	-	(349,532)	-	-	-	18,486,088	(346,919)	18,139,169
Balance carried forward		87,580,791	32,232,195	890,326	18,125,610	-	831,300	(26,628,581)	113,031,641	(1,457,126)	111,574,515

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## Statements of Changes in Equity (Cont'd)

The Group	Note	Non-Distributable					Distributable			Total Equity RM	
		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 interests RM
Balance brought forward		87,580,791	32,232,195	890,326	18,125,610	-	831,300	(26,628,581)	113,031,641	(1,457,126)	111,574,515
Transfer to share capital upon conversion of ICPS		45,000	(45,000)	-	-	-	-	-	-	-	-
Transfer to share capital upon SIS exercised		831,300	-	-	-	-	(831,300)	-	-	-	-
Changes in a subsidiary's ownership interests that do not result in a loss of control		-	-	-	-	-	-	-	-	49,990	49,990
Balance at 31.12.2018		88,457,091	32,187,195	890,326	18,125,610	-	-	(26,628,581)	113,031,641	(1,407,136)	111,624,505

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## Statements of Changes in Equity (Cont'd)

	Note	Non-Distributable					Distributable			Total Equity RM
		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	
<b>The Group</b>										
Balance at 31.12.2018/1.1.2019		88,457,091	32,187,195	890,326	18,125,610	-	-	113,031,641	(1,407,136)	111,624,505
Initial application of MFRS 9		-	-	-	-	-	-	(5,695,939)	(44,967)	(5,740,906)
		88,457,091	32,187,195	890,326	18,125,610	-	-	107,335,702	(1,452,103)	105,883,599
Profit after taxation/Total comprehensive income for the financial year		-	-	-	-	-	-	8,880,697	109,452	8,990,149
Contributions by and distributions to owners of the Company:										
- Private placement	16	8,186,920	-	-	-	-	-	8,186,920	-	8,186,920
- Exercised of Warrants D	16	1,006	-	-	-	-	-	1,006	-	1,006
- Transfer to share capital pursuant to Companies Act 2016	18(b)	18,125,610	-	-	(18,125,610)	-	-	-	-	-
Total transactions with owners		26,313,536	-	-	(18,125,610)	-	-	8,187,926	-	8,187,926
Transfer to share capital upon conversion of ICPS		4,549,920	(4,549,920)	-	-	-	-	-	-	-
Balance at 31.12.2019		119,320,547	27,637,275	890,326	-	-	(23,443,823)	124,404,325	(1,342,651)	123,061,674

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