

# STATEMENTS OF CHANGES IN EQUITY

for the Financial Year Ended 31 December 2021

Group	Note	Attributable to the owners of the Company							Total equity RM
		Share capital RM	ICPS RM	Warrant reserve RM	Share option reserve RM	Accumulated losses RM	Sub-total RM	Non-controlling interests RM	
<b>At 1 January 2021 (restated)</b>		156,002,556	15,801,920	890,326	443,559	(31,130,072)	142,008,289	(675,932)	141,332,357
<b>Total comprehensive loss for the financial year</b>		-	-	-	-	(25,923,268)	(25,923,268)	(1,475,659)	(27,398,927)
Loss for the financial year		-	-	-	-	-	-	-	-
Other comprehensive income for the financial year		-	-	-	-	1,223,098	1,223,098	-	1,223,098
<b>Total comprehensive loss</b>		-	-	-	-	(24,700,170)	(24,700,170)	(1,475,659)	(26,175,829)
<b>Transactions with owners</b>									
Issuance of ordinary shares via:		21,880,535	-	-	-	-	21,880,535	-	21,880,535
- Private placement	17								
- Transfer to share capital upon conversion of ICPS	17, 18	15,801,920	(15,801,920)	-	-	-	-	-	-
- Acquisition of subsidiaries	17	17,414,762	-	-	-	-	17,414,762	-	17,414,762
Warrants C expired	19	-	-	(890,326)	-	890,326	-	-	-
Share option issued	19	-	-	-	521,844	-	521,844	-	521,844
Share option lapsed	19	-	-	-	(226,124)	226,124	-	-	-
Non-controlling interests arising from acquisition of a new subsidiary	9	-	-	-	-	-	-	2,291,625	2,291,625
<b>Total transaction with owners</b>		55,097,217	(15,801,920)	(890,326)	295,720	1,116,450	39,817,141	2,291,625	42,108,766
<b>At 31 December 2021</b>		211,099,773	-	-	739,279	(54,713,792)	157,125,260	140,034	157,265,294

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

Group	Attributable to the owners of the Company							Total equity RM
	Share capital RM	ICPS RM	Warrant reserve RM	Share option reserve RM	Accumulated losses RM	Sub-total RM	Non-controlling interests RM	
<b>At 31 December 2019</b>	119,320,547	27,637,275	890,326	-	(24,232,181)	123,615,967	(554,293)	123,061,674
- As previously reported								
- Change in comparative figures	-	-	-	-	(4,678,242)	(4,678,242)	337,074	(4,341,168)
<b>Restated balance at 1 January 2020</b>	119,320,547	27,637,275	890,326	-	(28,910,423)	118,937,725	(217,219)	118,720,506
<b>Total comprehensive income/(loss) for the financial year</b>								
Profit/(Loss) for the financial year	-	-	-	-	814,612	814,612	(447,443)	367,169
- As previously reported								
- Change in accounting policy	-	-	-	-	(3,034,261)	(3,034,261)	(11,270)	(3,045,531)
Restated loss for the financial year	-	-	-	-	(2,219,649)	(2,219,649)	(458,713)	(2,678,362)
Restated total comprehensive loss	-	-	-	-	(2,219,649)	(2,219,649)	(458,713)	(2,678,362)
<b>Transactions with owners</b>								
Issuance of ordinary shares via:								
- Private placement	24,218,900	-	-	-	-	24,218,900	-	24,218,900
- Exercised of Warrants D	627,754	-	-	-	-	627,754	-	627,754
- Transfer to share capital upon conversion of ICPS	11,835,355	(11,835,355)	-	-	-	-	-	-
Share option issued	-	-	-	443,559	-	443,559	-	443,559
Total transaction with owners	36,682,009	(11,835,355)	-	443,559	-	25,290,213	-	25,290,213
<b>At 31 December 2020</b>	156,002,556	15,801,920	890,326	443,559	(31,130,072)	142,008,289	(675,932)	141,332,357

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

Company	Share capital RM	ICPS RM	Warrant reserve RM	Share option reserve RM	Accumulated losses RM	Total equity RM
<b>At 1 January 2021</b>	156,002,556	15,801,920	890,326	443,559	(42,690,717)	130,447,644
<b>Total comprehensive loss for the financial year</b>					(3,732,073)	(3,732,073)
Loss for the financial year						
Other comprehensive income for the financial year					1,223,098	1,223,098
<b>Total comprehensive loss</b>					(2,508,975)	(2,508,975)
<b>Transactions with owners</b>						
Issuance of ordinary shares via:						
- Private placement	21,880,535					21,880,535
- Transfer to share capital upon conversion of ICPS	15,801,920	(15,801,920)				
- Acquisition of subsidiaries	17,414,762					17,414,762
Warrants C expired			(890,326)		890,326	
Share option issued				521,844		521,844
Share option lapsed				(226,124)	226,124	
<b>Transaction with owners</b>	55,097,217	(15,801,920)	(890,326)	295,720	1,116,450	39,817,141
<b>At 31 December 2021</b>	211,099,773			739,279	(44,083,242)	167,755,810

----- Attributable to the owners of the Company -----

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

Company	Note	Attributable to the owners of the Company						Total equity RM
		Share capital RM	ICPS RM	Warrant reserve RM	Share option reserve RM	Accumulated losses RM		
<b>At 1 January 2020</b>		119,320,547	27,637,275	890,326	-	(37,438,747)	110,409,401	
<b>Total comprehensive loss for the financial year</b>		-	-	-	-	(5,251,970)	(5,251,970)	
Loss for the financial year		-	-	-	-	(5,251,970)	(5,251,970)	
<b>Total comprehensive loss</b>		-	-	-	-	(5,251,970)	(5,251,970)	
<b>Transactions with owners</b>								
Issuance of ordinary shares via:								
- Private placement	17	24,218,900	-	-	-	-	24,218,900	
- Exercised of Warrants D	17	627,754	-	-	-	-	627,754	
- Transfer to share capital upon conversion of ICPS	17, 18	11,835,355	(11,835,355)	-	-	-	-	
Share option issued	19	-	-	-	443,559	-	443,559	
Transaction with owners		36,682,009	(11,835,355)	-	443,559	-	25,290,213	
<b>At 31 December 2020</b>		156,002,556	15,801,920	890,326	443,559	(42,690,717)	130,447,644	

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