

STATEMENTS OF CHANGES IN EQUITY

for the Financial Year Ended 31 December 2022

Group	Note	Attributable to the owners of the Company -----							Total equity RM
		Share capital RM	Fair value reserve of financial assets at FVOCI RM	Share option reserve RM	Accumulated losses RM	Sub-total RM	Non-controlling interests RM		
At 1 January 2022		211,099,773	-	739,279	(54,713,792)	157,125,260	140,034	157,265,294	
- As previously reported		-	1,223,098	-	(1,223,098)	-	-	-	
- Changes in comparative figures	33								
Restated balance at 1 January 2022		211,099,773	1,223,098	739,279	(55,936,890)	157,125,260	140,034	157,265,294	
Total comprehensive income/(loss) for the financial year		-	-	-	(8,038,764)	(8,038,764)	13,487,370	5,448,606	
(Loss)/Profit for the financial year		-	-	-	-	-	-	198,000	
Other comprehensive income for the financial year		-	198,000	-	-	198,000	-	-	
Total comprehensive income/(loss)		-	198,000	-	(8,038,764)	(7,840,764)	13,487,370	5,646,606	
Transactions with owners									
Issuance of ordinary shares via:									
- Private placement	16	21,813,000	-	-	-	21,813,000	-	21,813,000	
- Acquisition of a subsidiary	16	11,544,852	-	-	-	11,544,852	-	11,544,852	
- Warrants D exercised	16	376	-	-	-	376	-	376	
Share option issued	17	-	-	221,296	-	221,296	-	221,296	
Share option lapsed	17	-	-	(347,400)	347,400	-	-	-	
Non-controlling interests arising from acquisition of a new subsidiary	9	-	-	-	-	-	1,719,116	1,719,116	
Change in ownership interests in a subsidiary	9	-	-	-	(7,183)	(7,183)	7,183	-	
Total transaction with owners		33,358,228	-	(126,104)	340,217	33,572,341	1,726,299	35,298,640	
At 31 December 2022		244,458,001	1,421,098	613,175	(63,635,437)	182,856,837	15,353,703	198,210,540	

Statements of Changes in Equity (Cont'd)

Group	Note	Attributable to the owners of the Company										Total equity RM
		Share capital RM	ICPS RM	Warrant reserve RM	Fair value reserve of financial assets at FVOCI RM	Share option reserve RM	Accumulated losses RM	Sub-total RM	Non-controlling interests RM			
At 1 January 2021		156,002,556	15,801,920	890,326	-	443,559	(31,130,072)	142,008,289	(675,932)		141,332,357	
Total comprehensive loss for the financial year		-	-	-	-	-	(25,923,268)	(25,923,268)	(1,475,659)		(27,398,927)	
Other comprehensive income for the financial year		-	-	-	-	-	1,223,098	1,223,098	-		1,223,098	
- As previously reported		-	-	-	1,223,098	-	(1,223,098)	-	-		-	
- Changes in comparative figures	33	-	-	-	-	-	-	-	-		-	
Restated other comprehensive income for the financial year		-	-	-	1,223,098	-	-	1,223,098	-		1,223,098	
Total comprehensive income/(loss)		-	-	-	1,223,098	-	(25,923,268)	(24,700,170)	(1,475,659)		(26,175,829)	
Transactions with owners												
Issuance of ordinary shares via:												
- Private placement	16	21,880,535	-	-	-	-	-	21,880,535	-		21,880,535	
- Transfer to share capital upon conversion of ICPS	16	15,801,920	(15,801,920)	-	-	-	-	-	-		-	
- Acquisition of subsidiaries Warrants C expired	16	17,414,762	-	(890,326)	-	-	-	17,414,762	-		17,414,762	
Share option issued	17	-	-	-	-	521,844	-	521,844	-		521,844	
Share option lapsed	17	-	-	-	-	(226,124)	-	226,124	-		-	
Non-controlling interests arising from acquisition of a new subsidiary	9	-	-	-	-	-	-	-	2,291,625		2,291,625	
Total transaction with owners		55,097,217	(15,801,920)	(890,326)	-	295,720	1,116,450	39,817,141	2,291,625		42,108,766	
At 31 December 2021		211,099,773	-	-	1,223,098	739,279	(55,936,890)	157,125,260	140,034		157,265,294	

Statements of Changes in Equity
(Cont'd)

Company	Attributable to the owners of the Company					Total equity RM
	Share capital RM	Fair value reserve of financial assets at FVOCI RM	Share option reserve RM	Accumulated losses RM		
At 1 January 2022	211,099,773	-	739,279	(44,083,242)	167,755,810	
- As previously reported	-	1,223,098	-	(1,223,098)	-	
- Changes in comparative figures						
Restated balance at 1 January 2022	211,099,773	1,223,098	739,279	(45,306,340)	167,755,810	
Total comprehensive loss for the financial year						
Loss for the financial year	-	-	-	(8,345,922)	(8,345,922)	
Other comprehensive income for the financial year	-	198,000	-	-	198,000	
Total comprehensive loss	-	198,000	-	(8,345,922)	(8,147,922)	
Transactions with owners						
Issuance of ordinary shares via:						
- Private placement	21,813,000	-	-	-	21,813,000	
- Acquisition of a subsidiary	11,544,852	-	-	-	11,544,852	
- Warrants D exercised	376	-	-	-	376	
Share option issued	-	-	221,296	-	221,296	
Share option lapsed	-	-	(347,400)	347,400	-	
Transaction with owners	33,358,228	-	(126,104)	347,400	33,579,524	
At 31 December 2022	244,458,001	1,421,098	613,175	(53,304,862)	193,187,412	

Note

33

16

16

16

17

17

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	Fair value reserve of financial assets at FVOCI RM	Share option reserve RM	Accumulated losses RM		
At 1 January 2021		156,002,556	15,801,920	890,326	-	443,559	(42,690,717)	130,447,644	
Total comprehensive loss for the financial year		-	-	-	-	-	(3,732,073)	(3,732,073)	
Loss for the financial year		-	-	-	-	-	-	-	
Other comprehensive income for the financial year		-	-	-	-	-	-	-	
- As previously reported		-	-	-	1,223,098	-	1,223,098	1,223,098	
- Changes in comparative figures	33	-	-	-	-	-	(1,223,098)	-	
Restated other comprehensive income for the financial year		-	-	-	1,223,098	-	-	1,223,098	
Total comprehensive income/(loss)		-	-	-	1,223,098	-	(3,732,073)	(2,508,975)	
Transactions with owners									
Issuance of ordinary shares via:									
- Private placement	16	21,880,535	-	-	-	-	-	21,880,535	
- Transfer to share capital upon conversion of ICPS	16	15,801,920	(15,801,920)	-	-	-	-	-	
- Acquisition of subsidiaries	B	17,414,762	-	-	-	-	-	17,414,762	
Warrants C expired		-	-	(890,326)	-	-	890,326	-	
Share option issued	17	-	-	-	-	521,844	-	521,844	
Share option lapsed	17	-	-	-	-	(226,124)	226,124	-	
Transaction with owners		55,097,217	(15,801,920)	(890,326)	-	295,720	1,116,450	39,817,141	
At 31 December 2021		211,099,773	-	-	1,223,098	739,279	(45,306,340)	167,755,810	

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