



STATEMENTS OF CHANGES IN EQUITY

For the financial year ended 31 December 2023

Group	Attributable to the owners of the parent		Non distributable		OCI reserve RM'000	Other reserve RM'000	L TIP - ESOS reserve RM'000	Foreign currency translation reserves RM'000	Dis-tributable Retained earnings RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000 (Note 12)	OCI reserve RM'000	Other reserve RM'000	L TIP - ESOS reserve RM'000							
At 1 January 2022, as previously reported	248,519	(47)	220	2,887	10,097	298,639	560,315	106,046	666,361		
Impact on initial application of MFRS 17	-	-	-	-	-	3,612	3,612	291	3,903		
At 1 January 2022, restated	248,519	(47)	220	2,887	10,097	302,251	563,927	106,337	670,264		
Net (loss)/profit for the year	-	-	-	-	-	(35,087)	(35,087)	472	(34,615)		
Other comprehensive income/(loss) for the year	-	246	123	-	(452)	-	(83)	-	(83)		
Total comprehensive income/(loss) for the year	-	246	123	-	(452)	(35,087)	(35,170)	472	(34,698)		
Termination of equity-settled share options to employees (Note 25)	-	-	-	(2,887)	-	-	(2,887)	-	(2,887)		
Decrease in non-controlling interest arising from reduction in interest in a subsidiary	-	-	-	-	-	-	-	(54,999)	(54,999)		
At 31 December 2022, restated	248,519	199	343	-	9,645	267,164	525,870	51,810	577,680		
At 1 January 2023, as previously reported	248,519	199	343	-	9,603	264,246	522,910	51,279	574,189		
Impact on initial application of MFRS 17	-	-	-	-	42	2,918	2,960	531	3,491		
At 1 January 2023, restated	248,519	199	343	-	9,645	267,164	525,870	51,810	577,680		
Net (loss)/profit for the year	-	(562)	156	-	(947)	(947)	(947)	1,192	245		
Other comprehensive (loss)/income for the year	-	(562)	156	-	(2,928)	-	(3,334)	-	(3,334)		
Total comprehensive (loss)/income for the year	-	(562)	156	-	(2,928)	(947)	(4,281)	1,192	(3,089)		
Grant of equity-settled share options to employees (Note 25)	-	-	-	1,394	-	-	1,394	-	1,394		
Issuance of shares pursuant to LTIP - ESOS	237	-	-	(52)	-	-	185	-	185		
At 31 December 2023	248,756	(363)	499	1,342	6,717	266,217	523,168	53,002	576,170		

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



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For the financial year ended 31 December 2023

Company	Share capital RM'000 (Note 12)	Non-distributable LTIP - ESOS reserve RM'000	Dis- tributable Retained earnings RM'000	Total equity RM'000
At 1 January 2022	248,519	2,887	46,000	297,406
Total comprehensive income for the year	-	-	6,987	6,987
Termination of equity-settled share options to employees (Note 25)	-	(2,887)	-	(2,887)
At 31 December 2022	248,519	-	52,987	301,506
At 1 January 2023, restated	248,519	-	52,987	301,506
Total comprehensive loss for the year	-	-	(9,605)	(9,605)
Grant of equity-settled share options to employees (Note 25)	-	1,394	-	1,394
Issuance of shares pursuant to LTIP - ESOS	237	(52)	-	185
At 31 December 2023	248,756	1,342	43,382	293,480

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