

## STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2021

|                                                                                                     | Note   | < ----- Attributable to owners of the Company ----- > |                              |                                 |                            |                       |
|-----------------------------------------------------------------------------------------------------|--------|-------------------------------------------------------|------------------------------|---------------------------------|----------------------------|-----------------------|
|                                                                                                     |        | Share<br>capital<br>RM                                | Revaluation<br>reserve<br>RM | Reorganisation<br>reserve<br>RM | Retained<br>earnings<br>RM | Total<br>equity<br>RM |
| <b>Group</b>                                                                                        |        |                                                       |                              |                                 |                            |                       |
| <b>At 1 September 2019 (unaudited)</b>                                                              |        | 1,100,000                                             | 4,227,028                    | –                               | 20,682,046                 | 26,009,074            |
| Profit for the financial year,<br>representing total comprehensive<br>income for the financial year |        | –                                                     | –                            | –                               | 5,339,078                  | 5,339,078             |
| Realisation of revaluation reserve                                                                  |        | –                                                     | (10,426)                     | –                               | 10,426                     | –                     |
| <b>Transaction with owners</b>                                                                      |        |                                                       |                              |                                 |                            |                       |
| Shares issued upon incorporation                                                                    | 11     | 1                                                     | –                            | –                               | –                          | 1                     |
| Issuance of ordinary shares                                                                         | 11     | 99                                                    | –                            | –                               | –                          | 99                    |
| Shares issued for acquisition of<br>subsidiaries                                                    | 11, 12 | 25,999,990                                            | –                            | (25,825,125)                    | 925,135                    | 1,100,000             |
| Adjustment on the acquisition<br>of subsidiaries                                                    | 11     | (1,100,000)                                           | –                            | –                               | –                          | (1,100,000)           |
| Total transaction with owners                                                                       |        | 24,900,090                                            | –                            | (25,825,125)                    | 925,135                    | 100                   |
| <b>At 31 August 2020</b>                                                                            |        | 26,000,090                                            | 4,216,602                    | (25,825,125)                    | 26,956,685                 | 31,348,252            |

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

|                                                                      | Share capital<br>RM | Revaluation reserve<br>RM | Reorganisation reserve<br>RM | Retained earnings<br>RM | Total<br>RM | Non-controlling interests<br>RM | Total equity<br>RM |
|----------------------------------------------------------------------|---------------------|---------------------------|------------------------------|-------------------------|-------------|---------------------------------|--------------------|
| <b>Group</b>                                                         |                     |                           |                              |                         |             |                                 |                    |
| <b>At 1 September 2020</b>                                           | 26,000,090          | 4,216,602                 | (25,825,125)                 | 26,956,685              | 31,348,252  | -                               | 31,348,252         |
| <b>Total comprehensive income/(loss) for the financial year</b>      |                     |                           |                              |                         |             |                                 |                    |
| Profit/(loss) for the financial year                                 | -                   | -                         | -                            | 5,110,250               | 5,110,250   | (28,974)                        | 5,081,276          |
| Net changes of revaluation reserve                                   | -                   | 249,818                   | -                            | (114,782)               | 135,036     | -                               | 135,036            |
| <b>Total comprehensive income/(loss)</b>                             | -                   | 249,818                   | -                            | 4,995,468               | 5,245,286   | (28,974)                        | 5,216,312          |
| <b>Realisation of revaluation reserve</b>                            | 26,000,090          | 4,466,420                 | (25,825,125)                 | 31,952,153              | 36,593,538  | (28,974)                        | 36,564,564         |
|                                                                      | -                   | (55,599)                  | -                            | 55,599                  | -           | -                               | -                  |
| <b>Transaction with owners</b>                                       |                     |                           |                              |                         |             |                                 |                    |
| 11 New shares issued for the IPO                                     | 18,200,000          | -                         | -                            | -                       | 18,200,000  | -                               | 18,200,000         |
| 11 New shares issuance expense for the IPO                           | (870,008)           | -                         | -                            | -                       | (870,008)   | -                               | (870,008)          |
| Non-controlling interests arising from incorporation of a subsidiary | -                   | -                         | -                            | -                       | -           | 4,000                           | 4,000              |
| <b>Total transaction with owners</b>                                 | 17,329,992          | -                         | -                            | -                       | 17,329,992  | 4,000                           | 17,333,992         |
| <b>At 31 August 2021</b>                                             | 43,330,082          | 4,410,821                 | (25,825,125)                 | 32,007,752              | 53,923,530  | (24,974)                        | 53,898,556         |