

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2022

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

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



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(CONT'D)

	Note	Share capital RM	Revaluation reserve RM	Reorganisation reserve RM	Retained earnings RM	Total RM	Non-controlling interests RM	Total equity RM
Group								
At 1 September 2021								
43,330,082		4,410,821	(25,825,125)	32,007,752	53,923,530	(24,974)	53,898,556	
Total comprehensive income/(loss) for the financial year		—	—	—	11,239,051	11,239,051	(1,703)	11,237,348
Realisation of revaluation reserve		—	(55,599)	—	55,599	—	—	—
Transaction with owners								
Single-tier interim dividend of 0.50 sen per ordinary shares for the financial year ended 31 August 2022	24	—	—	—	(1,625,000)	(1,625,000)	—	(1,625,000)
At 31 August 2022		43,330,082	4,355,222	(25,825,125)	41,677,402	63,537,581	(26,677)	63,510,904