Attributable to owners of the parent

| | Non-distributable Non-distributable | | | | | Distributable | | | |
|--|-------------------------------------|-------------------------|--------------------------|-------------------------|---|--|-----------------------------|--|-----------------------------|
| | Share capital RM | Merger reserve RM | Warrant reserve RM | Other reserves RM | Foreign currency translation reserve RM | Retained earnings/ (Accumulated losses) RM | Total RM | Non- controlling interests RM | Total equity RM |
| Group | | | | | | | | | |
| At 1 July 2021 - prior year adjustments (Note 43) | 121,143,353 | (15,693,600) | 55,160,868 | (61,646,944) | (38,538) | 49,862,711 (10,558,629) | 148,787,850 (10,558,629) | 2,511,301 | 151,299,151 (10,558,629) |
| At 1 July 2021, restated | 121,143,353 | (15,693,600) | 55,160,868 | (61,646,944) | (38,538) | 39,304,082 | 138,229,221 | 2,511,301 | 140,740,522 |
| Profit for the financial year | - | - | - | - | - | 4,374,047 | 4,374,047 | 85,522 | 4,459,569 |
| Other comprehensive loss for the financial year | - | - | - | - | (31,379) | - | (31,379) | - | (31,379) |
| Total comprehensive (loss)/income for the financial year | | - | - | - | (31,379) | 4,374,047 | 4,342,668 | 85,522 | 4,428,190 |

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

CORPORATE GOVERNANCE AND FINANCIAL STATEMENTS

(4,154,631)

(361,983)

(4,516,614)

| | | Attributable to owners of the parent | | | | | | | | |
|--|-------------------------------------|--------------------------------------|-------------------------|--------------------------|-------------------------|---|--|--------------|--|-----------------------|
| | | | Non-distributable | | | | | | | |
| | Note | Share capital RM | Merger reserve RM | Warrant reserve RM | Other reserves RM | Foreign currency translation reserve RM | Retained earnings/ (Accumulated losses) RM | Total RM | Non- controlling interests RM | Total equity RM |
| Transactions with owne | ers: | | | | | | | | | |
| Net changes of non- controlling interests Changes of stakes in a | 8(a) | - | - | - | - | - | - | - | 650,323 | 650,323 |
| subsidiary company | 8(b) | - | - | - | (30,134,605) | - | - | (30,134,605) | (1,012,306) | (31,146,911) |
| Special Issue | 18(b)(i) 18(b)(ii) 18(b)(iii) | 17,978,750 | - | - | - | - | - | 17,978,750 | - | 17,978,750 |
| Exercise of warrants | 18(b)(iv) | 8,001,224 | - | (3,520,556) | 3,520,556 | - | - | 8,001,224 | - | 8,001,224 |
| | | | | | | | | | | |

(26,614,049)

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

(3,520,556)

Total transactions with owners

25,979,974

| | Non-distributable | | | | Distributable | | | | |
|---|------------------------|-------------------------|--------------------------|-------------------------|---|--|--------------|--|-----------------------|
| | Share capital RM | Merger reserve RM | Warrant reserve RM | Other reserves RM | Foreign currency translation reserve RM | Retained earnings/ (Accumulated losses) RM | Total RM | Non- controlling interests RM | Total equity RM |
| Group At 1 July 2022, restated | 147,123,327 | (15,693,600) | 51,640,312 | (88,260,993) | (69,917) | 43,678,129 | 138,417,258 | 2,234,840 | 140,652,098 |
| Loss for the financial period | - | - | - | - | - | (86,773,902) | (86,773,902) | (2,532,685) | (89,306,587) |
| Other comprehensive loss for the financial period | _ | - | - | - | (139,529) | - | (139,529) | - | (139,529) |
| Total comprehensive loss for the financial period | | - | - | - | (139,529) | (86,773,902) | (86,913,431) | (2,532,685) | (89,446,116) |

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

CORPORATE GOVERNANCE AND FINANCIAL STATEMENTS

| | _ | Attributable to owners of the parent | | | | | | | | |
|---|-----------------------|--------------------------------------|-------------------------|--------------------------|-------------------------|---|--|-------------------------|--|-------------------------|
| | | Non-distributable | | | | | Distributable | | | |
| | Note | Share capital RM | Merger reserve RM | Warrant reserve RM | Other reserves RM | Foreign currency translation reserve RM | Retained earnings/ (Accumulated losses) RM | Total RM | Non- controlling interests RM | Total equity RM |
| Transactions with owner | ·s: | | | | | | | | | |
| Net changes of non- controlling interests Issuance of ordinary shares pursuant to: | 8(a) | - | 37,532,386 | - | (37,532,386) | | - | - | 11,374,529 | 11,374,529 |
| Acquisition of subsidiariesExercise of warrants | 18(a)(i) 18(a)(ii) | 7,962,501 52,977,750 | - | (20,655,360) | 20,655,360 | - | - | 7,962,501 52,977,750 | - | 7,962,501 52,977,750 |
| Total transactions with ow | ners | 60,940,251 | 37,532,386 | (20,655,360) | (16,877,026) | - | - | 60,940,251 | 11,374,529 | 72,314,780 |
| At 30 September 2023 | - | 208,063,578 | 21,838,786 | 30,984,952 | (105,138,019) | (209,446) | (43,095,773) | 112,444,078 | 11,076,684 | 123,520,762 |

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