

# STATEMENT OF CHANGES IN EQUITY

For the Year Ended 31 March 2024

		← Attributable to owners of the Company →						
Group	Note	Non-distributable		Employee share-based reserve RM'000	Distributable		Non-controlling interests RM'000	Total equity RM'000
		Share capital RM'000	Translation reserve RM'000		Retained earnings RM'000	Total RM'000		
<b>At 1 April 2022</b>		380,607	2,609	–	222,727	605,943	5,019	610,962
Foreign currency translation differences for foreign operations/ <b>Total other comprehensive expense for the year</b>		–	(9,243)	–	–	(9,243)	(328)	(9,571)
Profit/(Loss) for the year		–	–	–	50,079	50,079	(145)	49,934
<b>Total comprehensive (expense)/income for the year</b>		–	(9,243)	–	50,079	40,836	(473)	40,363
<i>Contributions by and distributions to owners of the Company</i>								
Acquisition of a subsidiary	34	–	–	–	–	–	351	351
Dividends to owners of the Company	26	–	–	–	(19,880)	(19,880)	–	(19,880)
Issuance of shares pursuant to ESOS	15	464	–	(80)	–	384	–	384
Share-based payment	15	–	–	3,722	–	3,722	–	3,722
<b>Total transactions with owners of the Company</b>		464	–	3,642	(19,880)	(15,774)	351	(15,423)
<b>At 31 March 2023</b>		381,071	(6,634)	3,642	252,926	631,005	4,897	635,902

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

## Statement of Changes in Equity (continued)

### For the Year Ended 31 March 2024

Group	Note	← Attributable to owners of the Company →					Total RM'000	Non- controlling interests RM'000	Total equity RM'000
		Non-distributable			Distributable				
		Share capital RM'000	Translation reserve RM'000	Employee share-based reserve RM'000	Put option reserve RM'000	Retained earnings RM'000			
<b>At 1 April 2023</b>		381,071	(6,634)	3,642	-	252,926	631,005	4,897	635,902
Foreign currency translation differences for foreign operations/ <b>Total other comprehensive income for the year</b>		-	6,820	-	-	-	6,820	203	7,023
Profit/(Loss) for the year		-	-	-	-	63,530	63,530	(249)	63,281
<b>Total comprehensive income/(expense) for the year</b>		-	6,820	-	-	63,530	70,350	(46)	70,304
<i>Contributions by and distributions to owners of the Company</i>									
Acquisition of a subsidiary	34	-	-	-	-	-	-	21,569	21,569
Dividends to owners of the Company	26	-	-	-	-	(18,719)	(18,719)	-	(18,719)
Issuance of shares		17,632	-	-	-	-	17,632	-	17,632
Issuance of shares pursuant to ESOS	15	852	-	(146)	-	-	706	-	706
Share-based payment	15	-	-	2,119	-	-	2,119	-	2,119
Put option liability over shares held by non-controlling interests	18	-	-	-	(34,509)	-	(34,509)	-	(34,509)
Changes in put option liability	18	-	-	-	(2,446)	-	(2,446)	-	(2,446)
		18,484	-	1,973	(36,955)	(18,719)	(35,217)	21,569	(13,648)
Change in ownership interests in a subsidiary	7	-	-	-	-	275	275	138	413
<b>Total transactions with owners of the Company</b>		18,484	-	1,973	(36,955)	(18,444)	(34,942)	21,707	(13,235)
<b>At 31 March 2024</b>		399,555	186	5,615	(36,955)	298,012	666,413	26,558	692,971

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

Company	Note	← Attributable to owners of the Company →			
		Non-distributable		Distributable	
		Share capital RM'000	Employee share-based reserve RM'000	Retained earnings RM'000	Total equity RM'000
<b>At 1 April 2022</b>		380,607	-	89,873	470,480
Profit and total comprehensive income for the year		-	-	24,960	24,960
<i>Contributions by and distributions to owners of the Company</i>					
Dividends to owners of the Company	26	-	-	(19,880)	(19,880)
Issuance of shares pursuant to ESOS	15	464	(80)	-	384
Share based payment	15	-	3,722	-	3,722
<b>Total transactions with owners of the Company</b>		464	3,642	(19,880)	(15,774)
<b>At 31 March 2023/1 April 2023</b>		381,071	3,642	94,953	479,666
Profit and total comprehensive income for the year		-	-	25,149	25,149
<i>Contributions by and distributions to owners of the Company</i>					
Dividends to owners of the Company	26	-	-	(18,719)	(18,719)
Issuance of shares		17,632	-	-	17,632
Issuance of shares pursuant to ESOS	15	852	(146)	-	706
Share-based payment	15	-	2,119	-	2,119
<b>Total transactions with owners of the Company</b>		18,484	1,973	(18,719)	1,738
<b>At 31 March 2024</b>		399,555	5,615	101,383	506,553

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