

STATEMENTS OF CHANGES IN EQUITY

For the Financial Year Ended 31 December 2021

	Attributable to owners of the parent											
	Non-Distributable					Distributable						
	Share Capital	Fair Value Adjustment Reserve	Foreign Currency Translation Reserve	Other Reserves	Merger Reserve	Warrant Reserve	Retained Earnings	Total	Non-Controlling Interests	Total Equity		
RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	
Group												
At 1 January 2020	30,453,764	210,169	(140,917)	3,274	(11,004,663)	-	19,175,633	38,697,260	359,564	39,056,824		
Loss for the financial year	-	-	-	-	-	-	(4,851,830)	(4,851,830)	(16,249)	(4,868,079)		
Other comprehensive loss for the financial year	-	(109,153)	(261,493)	-	-	-	-	(370,646)	(14,648)	(385,294)		
Total comprehensive loss for the financial year	-	(109,153)	(261,493)	-	-	-	(4,851,830)	(5,222,476)	(30,897)	(5,253,373)		
Transactions with owners												
Issuance of ordinary shares												
- Private placement	17	5,214,110	-	-	-	-	-	5,214,110	-	5,214,110		
- Exercise of warrants	17	16,000	-	-	-	-	-	16,000	-	16,000		
Issuance of warrants	18	-	-	(38,205,150)	-	-	-	38,205,150	-	-		
Total transactions with owners		5,230,110	-	(38,205,150)	-	-	-	38,205,150	-	5,230,110		
At 31 December 2020		35,683,874	101,016	(402,410)	(38,201,876)	(11,004,663)	14,323,803	38,704,894	328,667	39,033,561		

STATEMENTS OF CHANGES IN EQUITY

For the Financial Year Ended 31 December 2021

cont'd

Note	Attributable to owners of the parent										
	Non-Distributable					Distributable					
	Share Capital	Fair Value Adjustment Reserve	Foreign Currency Translation Reserve	Other Reserves	Merger Reserve	Warrant Reserve	Retained Earnings	Total	Non-Controlling Interests	Total Equity	
RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	RM	
Group											
At 1 January 2021	35,683,874	101,016	(402,410)	(38,201,876)	(11,004,663)	38,205,150	14,323,803	38,704,894	328,667	39,033,561	
Loss for the financial year	-	-	-	-	-	-	(1,846,349)	(1,846,349)	(13,174)	(1,859,523)	
Other comprehensive income/(loss) for the financial year	-	63,135	84,733	-	-	-	-	147,868	(76)	147,792	
Total comprehensive income/(loss) for the financial year	-	63,135	84,733	-	-	-	(1,846,349)	(1,698,481)	(13,250)	(1,711,731)	
Transactions with owners											
Issuance of ordinary shares	5,626,164	-	-	-	-	-	-	5,626,164	-	5,626,164	
- Private placement	17										
Total transactions with owners	5,626,164	-	-	-	-	-	-	5,626,164	-	5,626,164	
At 31 December 2021	41,310,038	164,151	(317,677)	(38,201,876)	(11,004,663)	38,205,150	12,477,454	42,632,577	315,417	42,947,994	

STATEMENTS OF CHANGES IN EQUITY

For the Financial Year Ended 31 December 2021

cont'd

	Note	Share Capital RM	Other Reserves RM	Warrant Reserve RM	Accumulated Losses RM	Total Equity RM
Company						
At 1 January 2020		30,453,764	-	-	(2,517,610)	27,936,154
Loss for the financial year, representing total comprehensive loss for the financial year		-	-	-	(419,087)	(419,087)
Transactions with owners						
Issuance of ordinary shares						
- Private placement	17	5,214,110	-	-	-	5,214,110
- Exercise of warrants	17	16,000	-	-	-	16,000
Issuance of warrants	18	-	(38,205,150)	38,205,150	-	-
Total transactions with owners		5,230,110	(38,205,150)	38,205,150	-	5,230,110
At 31 December 2020		35,683,874	(38,205,150)	38,205,150	(2,936,697)	32,747,177
At 1 January 2021		35,683,874	(38,205,150)	38,205,150	(2,936,697)	32,747,177
Loss for the financial year, representing total comprehensive loss for the financial year		-	-	-	(492,618)	(492,618)
Transactions with owners						
Issuance of ordinary shares						
- Private placement	17	5,626,164	-	-	-	5,626,164
Total transactions with owners		5,626,164	-	-	-	5,626,164
At 31 December 2021		41,310,038	(38,205,150)	38,205,150	(3,429,315)	37,880,723

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