

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 APRIL 2021

| The Group | Note | Share Capital RM | Merger Deficit RM | Foreign Exchange Translation Reserve RM | Warrants Reserve RM | Retained Profits RM | Attributable to Owners of the Company RM | Non- controlling Interests RM | Total Equity RM |
|--|------|------------------------|-------------------------|---|---------------------------|---------------------------|--|--|-----------------------|
| Balance at 1.5.2019 | | 98,416,408 | (43,360,988) | 2,549,585 | 15,481,613 | 68,478,312 | 141,564,930 | 5,076,803 | 146,641,733 |
| Loss after taxation for the financial year | | - | - | - | - | (7,063,190) | (7,063,190) | 422,977 | (6,640,213) |
| Other comprehensive income for the financial year: | | | | | | | | | |
| - Foreign currency translation differences | | - | - | 63,851 | - | - | 63,851 | - | 63,851 |
| Total comprehensive income/(expenses) for the financial year | | - | - | 63,851 | - | (7,063,190) | (6,999,339) | 422,977 | (6,576,362) |
| Contributions by and distribution to owners of the Company: | | | | | | | | | |
| - Issuance of shares: | 17& | | | | | | | | |
| - Exercise of warrants | 18 | 1,220,344 | - | - | (347,185) | - | 873,159 | - | 873,159 |
| - Accretion in equity interests in a subsidiary | 34.2 | - | - | - | - | 4,956,107 | 4,956,107 | (5,426,107) | (470,000) |
| Total transactions with owners | | 1,220,344 | - | - | (347,185) | 4,956,107 | 5,829,266 | (5,426,107) | 403,159 |
| Balance at 30.4.2020/1.5.2020 | | 99,636,752 | (43,360,988) | 2,613,436 | 15,134,428 | 66,371,229 | 140,394,857 | 73,673 | 140,468,530 |
| Profit after taxation for the financial year | | - | - | - | - | 15,480,796 | 15,480,796 | (36,339) | 15,444,457 |
| Other comprehensive income for the financial year: | | | | | | | | | |
| - Foreign currency translation differences | | - | - | 155,303 | - | - | 155,303 | - | 155,303 |
| Total comprehensive income/(expenses) for the financial year | | - | - | 155,303 | - | 15,480,796 | 15,636,099 | (36,339) | 15,599,760 |
| Contributions by and distribution to owners of the Company: | | | | | | | | | |
| - Issuance of shares: | 17& | | | | | | | | |
| - Exercise of warrants | 18 | 36,124,890 | - | - | (10,277,439) | - | 25,847,451 | - | 25,847,451 |
| - Transfer of reserve upon expiry of warrants | 18 | - | - | - | (4,856,989) | 4,856,989 | - | - | - |
| - Accretion in equity interests in a subsidiary | 34.1 | - | - | - | - | (31,582) | (31,582) | (18,418) | (50,000) |
| Total transactions with owners | | 36,124,890 | - | - | (15,134,428) | 4,825,407 | 25,815,869 | (18,418) | 25,797,451 |
| Balance at 30.4.2021 | | 135,761,642 | (43,360,988) | 2,768,739 | - | 86,677,432 | 181,846,825 | 18,916 | 181,865,741 |

The annexed notes form an integral part of these financial statements.