Consolidated Statement of Changes in Equity

for the Financial Year Ended 31 March 2022

		Attributable to owners of the Company						
		Non-distributable			Distributable			
Group	Note	Share capital RM'000	Invested equity RM'000	Merger reserve RM'000	Retained earnings RM'000	Total RM'000	Non-controlling interest RM'000	Total RM'000
At 1 April 2020[1]		-	5,000	-	192,536	197,536	4,479	202,015
Profit and total comprehensive income for the year		-	-	-	28,782	28,782	384	29,166
Dividends to owners of the Company	23	-	-	-	(7,954)	(7,954)	-	(7,954)
At 31 March 2021/1 April 2021		-	5,000	-	213,364	218,364	4,863	223,227
Issuance of ordinary shares		-	10,300	-	(10,300)	-	-	-
Profit and total comprehensive income for the year		-	-	-	43,207	43,207	59	43,266
Dividends to owners of the Company	23	-	-	-	(36,141)	(36,141)	-	(36,141)
Effect of restructuring exercise	30	194,500	(15,300)	(174,337)	59	4,922	(4,922)	-
At 31 March 2022		194,500	-	(174,337)	210,189	230,352	-	230,352
		Note 14	Note 14	Note 14				

[1] The comparative figures in the Group's financial statements are presented as if the restructuring had occurred before the start of the earliest period presented (see Note 30).

The notes on pages 70 to 120 are integral part of these financial statements.

Statement of Changes in Equity

for the Period from 13 April 2021 (Date of Incorporation) to 31 March 2022

Company	Note	← Non-distributable Share capital RM'000	→ Accumulated losses RM'000	Total RM'000
At date of incorporation[(1)]		-	-	-
Loss and total comprehensive expense for the period		-	(202)	(202)
Effect of restructuring exercise	30	194,500	-	194,500
At 31 March 2022		194,500	(202)	194,298
		Note 14	Note 14	

(1) No comparative figures are presented as this is the first set of financial statements prepared by the Company since its incorporation on 13 April 2021.

The notes on pages 70 to 120 are integral part of these financial statements.