

STATEMENTS OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Note	← Attributable to owners of the Company				→			
	Share capital RM'000	Merger deficit RM'000	Foreign currency translation reserve RM'000	ESOS reserves RM'000	Retained earnings RM'000	Equity attributable to owners of the Company RM'000	Non- controlling interests RM'000	Total equity RM'000
Group								
Balance as at 1 April 2023	133,062	(25,262)	(103)	836	84,756	193,289	4,144	197,433
Contributions by and distributions to owners of the Company								
- Conversion of warrants	19	4	-	-	-	4	-	4
- Share options exercised	19	2,021	-	-	-	2,021	-	2,021
- Share options expenses		-	-	2,978	-	2,978	-	2,978
- Transfer to share capital for share options exercised	19	350	-	(350)	-	-	-	-
		2,375	-	2,628	-	5,003	-	5,003
Subscription of shares in subsidiaries by non-controlling interest		-	-	-	-	-	852	852
Disposal of a subsidiary		-	-	-	73	73	(2,110)	(2,037)
Profit for the financial year		-	-	-	32,628	32,628	1,434	34,062
Other comprehensive income for the financial year		-	(215)	-	-	(215)	69	(146)
Total comprehensive income		-	(215)	-	32,628	32,413	1,503	33,916
Balance as at 31 March 2024	135,437	(25,262)	(318)	3,464	117,457	230,778	4,389	235,167

STATEMENTS OF CHANGES IN EQUITY (CONT'D)
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Note	← Attributable to owners of the Company →					Equity attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Merger deficit RM'000	Foreign currency translation reserve RM'000	ESOS reserves RM'000	Retained earnings RM'000			
Group								
Balance as at 1 April 2022	133,062	(25,262)	(2)	-	65,096	172,894	2,747	175,641
Contributions by and distributions to owners of the Company								
- Share options expenses	7	-	-	836	-	836	-	836
		-	-	836	-	836	-	836
Subscription of shares in subsidiaries by non-controlling interest		-	-	-	-	-	881	881
Profit for the financial year		-	-	-	19,660	19,660	543	20,203
Other comprehensive income for the financial year		-	(101)	-	-	(101)	(27)	(128)
Total comprehensive income		-	(101)	-	19,660	19,559	516	20,075
Balance as at 31 March 2023	133,062	(25,262)	(103)	836	84,756	193,289	4,144	197,433

STATEMENTS OF CHANGES IN EQUITY (CONT'D)
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

	Note	Attributable to owners of the Company			Total equity RM'000
		Share capital RM'000	ESOS reserve RM'000	Retained earnings/ (Accumulated losses) RM'000	
Company					
Balance as at 1 April 2022		133,062	-	192	133,254
Contributions by and distributions to owners of the Company					
- Share options expenses	7	-	836	-	836
		-	836	-	836
Net loss/Total comprehensive income for the financial year		-	-	(1,385)	(1,385)
Balance as at 31 March 2023/ 1 April 2023		133,062	836	(1,193)	132,705
Contributions by and distributions to owners of the Company					
- Conversion of warrants	19	4	-	-	4
- Share options exercised	19	2,021	-	-	2,021
- Share options expenses		-	2,978	-	2,978
- Transfer to share capital for share options exercised	19	350	(350)	-	-
		2,375	2,628	-	5,003
Net profit/Total comprehensive income for the financial year		-	-	8,000	8,000
Balance as at 31 March 2024		135,437	3,464	6,807	145,708

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