

STATEMENTS OF CHANGES IN EQUITY

For the financial year ended 31 December 2016

Note	← Non-Distributable →					Distributable				
	Share Capital	Treasury Shares	Share Premium	Capital Reserve	Employees' Share Option Reserve	Exchange Fluctuation Reserve	Retained Profits	To Owners of the Company	Non-controlling Interests	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
The Group										
Balance at 1.1.2015	21,697	(606)	-	8,984	731	2,286	26,316	59,408	(74)	59,334
Loss after taxation for the financial year	-	-	-	-	-	-	(2,546)	(2,546)	25	(2,521)
Other comprehensive income for the financial year:										
- Foreign currency translation differences	-	-	-	-	-	3,430	-	3,430	(1)	3,429
Total comprehensive income/(expenses) for the financial year	-	-	-	-	-	3,430	(2,546)	884	24	908
Contributions by and distribution to owners of the Company:										
- Dividend paid	31	-	-	-	-	-	(2,189)	(2,189)	-	(2,189)
- Acquisitions of subsidiaries:										
- Kelington Analytical Services Sdn. Bhd.		-	-	-	-	-	-	-	87	87
- PT Mitracon Graha Solusindo		-	-	-	-	-	-	-	189	189
- Kelington Solomon Philippines, Inc		-	-	-	-	-	-	-	175	175
- Employees' share option reserve		-	-	-	102	-	-	102	-	102
- Employees' share options exercised		311	-	760	(278)	-	-	793	-	793
- Purchase of treasury shares		-	(1)	-	-	-	-	(1)	-	(1)
- Transfer of non-distributable reserve funds by a subsidiary		-	-	-	1	-	-	1	-	1
Total transactions with owners		311	(1)	760	(176)	-	(2,189)	(1,294)	451	(843)
Balance 31.12.2015	22,008	(607)	760	8,985	555	5,716	21,581	58,998	401	59,399

The annexed notes from an intergral part of these financial statement.

STATEMENTS OF CHANGES IN EQUITY

For the financial year ended 31 December 2016

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	Note	Non-Distributable					Distributable				Total Equity RM'000
		Share Capital RM'000	Treasury Shares RM'000	Share Premium RM'000	Capital Reserve RM'000	Employees' Share Option Reserve RM'000	Exchange Fluctuation Reserve RM'000	Retained Profits RM'000	To Owners of the Company RM'000	Non-controlling Interests RM'000	
The Group											
Balance at 31.12.2015/1.1.2016		22,008	(607)	760	8,985	555	5,716	21,581	58,998	401	59,399
Profit after taxation for the financial year		-	-	-	-	-	-	8,866	8,866	(39)	8,827
Other comprehensive income for the financial year:		-	-	-	-	-	(783)	-	(783)	16	(767)
- Foreign currency translation differences											
Total comprehensive (expenses)/income for the financial year		-	-	-	-	-	(783)	8,866	8,083	(23)	8,060
Contributions by and distribution to owners of the Company:											
- Dividend paid	31	-	-	-	-	-	-	(1,106)	(1,106)	-	(1,106)
- Incorporation of a subsidiary:											
- Ace Gases Sdn. Bhd.		-	-	-	-	-	-	-	-	40	40
- Employees' share option reserve		-	-	-	-	15	-	-	15	-	15
- Employees' share options exercised		230	-	555	-	(199)	-	-	586	-	586
- Purchase of treasury shares		-	(1)	-	-	-	-	-	(1)	-	(1)
Total transactions with owners		230	(1)	555	-	(184)	-	(1,106)	(506)	40	(466)
Balance 31.12.2016		22,238	(608)	1,315	8,985	371	4,933	29,341	66,575	418	66,993

The annexed notes from an intergral part of these financial statement.

STATEMENTS OF CHANGES IN EQUITY

For the financial year ended 31 December 2016

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Note	← Non-Distributable →					Distributable		Total Equity RM'000
	Share Capital RM'000	Treasury Shares RM'000	Share Premium RM'000	Capital Reserve RM'000	Employees' Share Option Reserve RM'000	Exchange Fluctuation Reserve RM'000	Retained Profits RM'000	
The Company								
Balance at 1.1.2015	21,697	(606)	-	1,044	731	44	913	23,823
Profit after taxation for the financial year	-	-	-	-	-	-	5,737	5,737
Other comprehensive income for the financial year:								
- Foreign currency translation differences	-	-	-	-	-	(310)	-	(310)
Total comprehensive (expenses)/income for the financial year	-	-	-	-	-	(310)	5,737	5,427
Contributions by and distribution to owners of the Company:								
- Dividend paid	31	-	-	-	-	-	(2,189)	(2,189)
- Employees' share option reserve	-	-	-	-	102	-	-	102
- Employees' share options exercised	311	-	760	-	(278)	-	-	793
- Purchase of treasury shares	-	(1)	-	-	-	-	-	(1)
Total transactions with owners	311	(1)	760	-	(176)	-	(2,189)	(1,295)
Balance at 31.12.2015	22,008	(607)	760	1,044	555	(266)	4,461	27,955

The annexed notes from an intergral part of these financial statement.

STATEMENTS OF CHANGES IN EQUITY

For the financial year ended 31 December 2016

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Note	← Non-Distributable →					Distributable		Total Equity RM'000
	Share Capital RM'000	Treasury Shares RM'000	Share Premium RM'000	Capital Reserve RM'000	Employees' Share Option Reserve RM'000	Exchange Fluctuation Reserve RM'000	Retained Profits RM'000	
The Company								
Balance at 31.12.2015/1.1.2016	22,008	(607)	760	1,044	555	(266)	4,461	27,955
Profit after taxation for the financial year	-	-	-	-	-	-	208	208
Other comprehensive income for the financial year:								
- Foreign currency translation differences	-	-	-	-	-	(638)	-	(638)
Total comprehensive (expenses)/income for the financial year	-	-	-	-	-	(638)	208	(430)
Contributions by and distribution to owners of the Company:								
- Dividend paid	31	-	-	-	-	-	(1,106)	(1,106)
- Employees' share option reserve		-	-	-	15	-	-	15
- Employees' share options exercised		230	-	555	(199)	-	-	586
- Purchase of treasury shares		-	(1)	-	-	-	-	(1)
Total transactions with owners		230	(1)	555	(184)	-	(1,106)	(506)
Balance at 31.12.2016	22,238	(608)	1,315	1,044	371	(904)	3,563	27,019

The annexed notes from an intergral part of these financial statement.