

## **STATEMENTS OF CHANGES IN EQUITY** FOR THE FINANCIAL YEAR ENDED 28 FEBRUARY 2025

|  |      | Share         | Attributable to owners of the Non-distributable Revaluation Reorganisation |              | Company<br>Distributable<br>Retained | Total        |
|--|------|---------------|--|--------------|--------------------------------------|--------------|
|  | Note | capital<br>RM | reserve  | reserve      | earnings<br>RM                       | equity<br>RM |
| Group  | Note | LIVI          | LIM  | NIVI         | LIM                                  | NIVI         |
| At 1 March 2023  |      | 67,621,502    | _  | (27,860,647) | 49,702,478                           | 89,463,333   |
| Revaluation of property,<br>plant and equipment<br>upon transfer of property<br>to investment properties |      | -             | 306,360  | -            | -                                    | 306,360      |
| Total other comprehensive income for the financial year  |      | -             | 306,360  |              | -                                    | 306,360      |
| Profit for the financial year  |      | -             | -  | -            | 3,023,574                            | 3,023,574    |
| Total comprehensive income for the financial year  |      | -             | 306,360  | -            | 3,023,574                            | 3,329,934    |
| Transactions with owners of the Company - Dividends  | 30   |               | -  | -            | (694,743)                            | (694,743)    |
| At 29 February 2024/1<br>March 2024  |      | 67,621,502    | 306,360  | (27,860,647) | 52,031,309                           | 92,098,524   |
| Revaluation of property,<br>plant and equipment<br>upon transfer of property<br>to investment properties |      | -             | 336,478  | -            | -                                    | 336,478      |
| Total other comprehensive income for the financial year  |      | -             | 336,478  | -            | -                                    | 336,478      |
| Profit for the financial year  |      | -             | -  | -            | 5,106,485                            | 5,106,485    |
| Total comprehensive income for the financial year  |      | -             | 336,478  | -            | 5,106,485                            | 5,442,963    |
| Transactions with owners of the Company - Dividends  | 30   | -             | -  | -            | (694,743)                            | (694,743)    |
| At 28 February 2025  |      | 67,621,502    | 642,838  | (27,860,647) | 56,443,051                           | 96,846,744   |