

**FIBON BERHAD**  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 May 2021**

	<b>Unaudited</b> <b>As at</b> <b>31.05.2021</b> <b>RM'000</b>	<b>Audited</b> <b>As at</b> <b>31.05.2020</b> <b>RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	12,782	13,032
Intangible assets	877	877
Right of use assets	380	-
Deferred tax assets	26	23
	<u>14,065</u>	<u>13,932</u>
<b>Current assets</b>		
Inventories	1,496	1,594
Trade receivables	4,083	5,512
Other receivables, deposits and prepayments	159	168
Tax recoverable	708	416
Fixed deposits with licensed bank	28,451	27,646
Cash and bank balances	4,947	3,449
	<u>39,844</u>	<u>38,785</u>
<b>TOTAL ASSETS</b>	<b><u>53,909</u></b>	<b><u>52,717</u></b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	10,507	10,507
Other reserve	(2,600)	(2,600)
Translation reserve	229	100
Treasury shares	(135)	(135)
Retained earnings	43,532	42,312
	<u>51,533</u>	<u>50,184</u>
<b>Total equity</b>	<b><u>51,533</u></b>	<b><u>50,184</u></b>
<b>Non-current liabilities</b>		
Deferred tax liabilities	478	496
Lease Liabilities	257	-
	<u>735</u>	<u>496</u>
<b>Current liabilities</b>		
Trade payables	657	531
Other payables and accruals	850	1,492
Lease Liabilities	124	-
Tax payable	10	14
	<u>1,641</u>	<u>2,037</u>
<b>Total liabilities</b>	<b><u>2,376</u></b>	<b><u>2,533</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>53,909</u></b>	<b><u>52,717</u></b>
	-	-
<b>Net assets per share (RM)</b>	<b>0.53</b>	<b>0.51</b>

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 May 2020 and the accompanying explanatory notes attached to the interim financial statements.

**FIBON BERHAD**  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE FOURTH QUARTER ENDED 31 MAY 2021**

(The figures have not been audited)

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER ENDED 31.05.2021 RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 31.05.2020 RM'000	CURRENT YEAR- TO-DATE 31.05.2021 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 31.05.2020 RM'000
Revenue	3,173	2,978	12,486	13,615
Cost of sales	(1,448)	(782)	(5,160)	(4,326)
<b>Gross Profit</b>	<u>1,725</u>	<u>2,196</u>	<u>7,326</u>	<u>9,289</u>
Other income	625	522	1,440	1,195
Selling & distribution costs	(153)	(32)	(504)	(250)
Administrative expenses	(1,330)	(1,480)	(5,866)	(7,048)
<b>Profit / (Loss) Before Taxation</b>	<u>867</u>	<u>1,206</u>	<u>2,396</u>	<u>3,186</u>
Income tax expense	(155)	(379)	(648)	(1,037)
<b>Profit / (Loss) After Taxation</b>	<u>712</u>	<u>827</u>	<u>1,748</u>	<u>2,149</u>
<b>Other Comprehensive Income Net of Tax</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Foreign currency translation	129	(2)	129	(2)
<b>Total Comprehensive Income / (Loss) For The Period</b>	<u>841</u>	<u>825</u>	<u>1,877</u>	<u>2,147</u>
Profit / (Loss) Attributable to:				
Equity holders of the parent	712	827	1,748	2,149
Minority interest	-	-	-	-
	<u>712</u>	<u>827</u>	<u>1,748</u>	<u>2,149</u>
Total Comprehensive Income / (Loss) Attributable To :				
Equity holders of the parent	841	825	1,877	2,147
Minority interest	-	-	-	-
	<u>841</u>	<u>825</u>	<u>1,877</u>	<u>2,147</u>
<b>Earnings per share attributable to equity holders of the Company:</b>				
- Basic (Sen)	0.73	0.85	1.79	2.20
- Diluted	N/A	N/A	N/A	N/A

The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 May 2020 and the accompanying explanatory notes attached to the interim financial statements.

**FIBON BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE FOURTH QUARTER ENDED 31 MAY 2021**  
(The figures have not been audited)

	Share Capital RM'000	Share Premium RM'000	Treasury Shares RM'000	Merger Deficit RM'000	Translation Reserve RM'000	Retained Profits RM'000	Total RM'000
<b><u>12 months period ended 31 May 2021</u></b>							
As at 1 June 2020	10,507	-	(135)	(2,600)	100	42,312	50,184
Total comprehensive income for the period	-	-	-	-	129	1,748	1,877
Dividends paid	-	-	-	-	-	(528)	(528)
<b>As at 31 May 2021</b>	<b>10,507</b>	<b>-</b>	<b>(135)</b>	<b>(2,600)</b>	<b>229</b>	<b>43,532</b>	<b>51,533</b>
	Share Capital RM'000	Share Premium RM'000	Treasury Shares RM'000	Merger Deficit RM'000	Translation Reserve RM'000	Retained Profits RM'000	Total RM'000
<b><u>12 months period ended 31 May 2020</u></b>							
As at 1 June 2019	10,507	-	(83)	(2,600)	102	40,867	48,793
Total comprehensive income for the period	-	-	-	-	(2)	2,149	2,147
Dividend paid	-	-	-	-	-	(704)	(704)
Shares repurchased	-	-	(52)	-	-	-	(52)
<b>As at 31 May 2020</b>	<b>10,507</b>	<b>-</b>	<b>(135)</b>	<b>(2,600)</b>	<b>100</b>	<b>42,312</b>	<b>50,184</b>

*\*Pursuant to the Companies Act 2016, the credit balance in the share premium account had been transferred to the share capital account.*

**The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 May 2020 and the accompanying explanatory notes attached to the interim financial statements.**

**FIBON BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE FOURTH QUARTER ENDED 31 MAY 2021**  
(The figures have not been audited)

	<b>CURRENT YEAR- TO-DATE 31.05.2021 RM'000</b>	<b>PRECEDING YEAR CORRESPONDING PERIOD 31.05.2020 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax for the financial period	2,396	3,186
Adjustments for:		
Depreciation of property, plant and equipment	296	341
Other receivables written off	-	3
Property, plant & equipment written off	1	1
Impairment losses on receivables	-	56
Inventories written off	85	-
Inventories (reversal)/written down	(12)	(6)
Unrealised foreign exchange (gain)/loss	(240)	(197)
Interest income	(453)	(715)
Operating profit before changes in working capital	2,073	2,669
Changes in working capital:		
Decrease/(increase) in inventories	45	(396)
(Increase)/decrease in receivables	1,677	502
(Decrease)/Increase in payables	(519)	824
Cash generated from operations	3,276	3,599
Tax refund	8	367
Taxation paid	(944)	(1,161)
Net cash from operating activities	2,340	2,805
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Deposits with licensed banks with original maturity of more than three months	(1,636)	877
Amount in Escrow account	32	(32)
Purchase of property, plant and equipments	(62)	(674)
Interest received	453	715
Net cash (used in) / from investing activities	(1,213)	886
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Shares repurchased	-	(52)
Dividends paid	(528)	(704)
Net cash used in financing activities	(528)	(756)
Effect of exchange rate changes	100	183
<b>Net Change in Cash &amp; Cash Equivalents</b>	699	3,118
<b>Cash and Cash Equivalents at beginning of period</b>	28,782	25,664
<b>Cash and Cash Equivalents at end of period</b>	29,481	28,782
<b>Cash and cash equivalents at the end of the financial period comprise the following:</b>	<b>31.05.2021</b>	<b>31.05.2020</b>
	<b>RM'000</b>	<b>RM'000</b>
Fixed deposits with licensed bank	28,451	27,646
Cash and bank balances	4,947	3,449
	33,398	31,095
Less: Deposits with licensed bank (more than 3 months)	(3,917)	(2,281)
Less: Amount in Escrow account	-	(32)
	29,481	28,782
	-	-

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 May 2020 and the accompanying explanatory notes attached to the interim financial statements.

**FIBON BERHAD (Registration No. 200801009722 (811010-H))**  
**(Incorporated in Malaysia)**  
**EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL PERIOD ENDED 31 MAY 2021**

**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134**

**1. Corporate Information**

Fibon Berhad is a public limited liability company incorporated and domiciled in Malaysia and is listed on Bursa Malaysia Securities Berhad.

**2. Basis of preparation**

These condensed consolidated interim financial statements are unaudited and have been prepared in accordance with MFRS 134 Interim Financial Reporting and Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 May 2020. These explanatory notes attached to the interim financial statements provide an explanation of the events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 May 2020.

**3. Summary of significant accounting policies**

The significant accounting policies adopted are consistent with those used in the preparation of the audited financial statements for the financial year ended 31 May 2020.

**3.1 Changes in accounting policies and effects arising from adoption of new MFRSs, amendments to MFRSs and IC Interpretations**

At beginning of current financial period, the Group has adopted the following new MFRSs, amendments to MFRSs and IC Interpretations:

<b>Title</b>	<b>Effective date</b>
Amendments to <i>References to the Conceptual Framework in MFRS Standards</i>	1 January 2020
Amendments to MFRS 3 <i>Definition of a Business</i>	1 January 2020
Amendments to MFRS 101 and MFRS 108 <i>Definition of Material</i>	1 January 2020
Amendments to MFRS 9, MFRS 139 and MFRS 7 <i>Interest Rate Benchmark Reform</i>	1 January 2020
Amendments to MFRS 16 <i>Covid-19-Related Rent Concessions</i>	1 June 2020
Amendments to MFRS 4 <i>Insurance Contract - Extension of the Temporary Exemption from Applying MFRS 9</i>	17 August 2020

The adoption of the above accounting standards and interpretations (including the consequential amendments) did not have any material impact on the Group's financial statements.

**3.2 Standards and Interpretations issued but not yet effective**

The following are Standards of the MFRS Framework that have been issued by the MASB but have not been early adopted by the Group:

<b>Title</b>	<b>Effective date</b>
<i>Interest Rate Benchmark Reform - Phase 2</i> (Amendments to MFRS 9, MFRS 139, MFRS 7, MFRS 4 and MFRS 16)	1 January 2021
Amendment to MFRS 16 <i>Covid-19-Related Rent Concessions beyond 30 June 2021</i>	1 April 2021
Annual Improvements to MFRS Standards 2018 - 2020	1 January 2022
Amendments to MFRS 3 <i>Reference to the Conceptual Framework</i>	1 January 2022
Amendments to MFRS 116 <i>Property, Plant and Equipment - Proceeds before Intended Use</i>	1 January 2022
Amendments to MFRS 137 <i>Onerous Contracts - Cost of Fulfilling a Contract</i>	1 January 2022
MFRS 17 <i>Insurance Contracts</i>	1 January 2023
Amendments to MFRS 17 <i>Insurance Contracts</i>	1 January 2023

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**3. Summary of significant accounting policies (continued)**

**3.2 Standards and Interpretations issued but not yet effective (continued)**

<b>Title</b>	<b>Effective date</b>
<i>Definition of Accounting Estimates (Amendments to MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors)</i>	1 January 2023
<i>Amendments to MFRS 101 Classification of Liabilities as Current or Non-current</i>	1 January 2023
<i>Disclosure of Accounting Policies (Amendments to MFRS 101 Presentation of Financial Statements)</i>	1 January 2023
<i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to MFRS 112 Income Taxes)</i>	1 January 2023
<i>Amendments to MFRS 10 and MFRS 128 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred

The Group and the Company are in the process of assessing the impact of implementing these Standards and Amendments, since the effects would only be observable in future financial years.

**4. Audit Report**

The auditors' report of the annual financial statements for the financial year ended 31 May 2020 did not contain any qualification.

**5. Seasonal or Cyclical Factors**

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

**6. Items of Unusual Nature or Amount**

There were no items affecting the assets, liabilities, equity, net income or cash flow during the current financial quarter under review that are unusual by reason of their size, nature or incidence.

**7. Changes in Estimates**

There were no changes to the estimates of amounts reported in prior financial years that may have a material effect in the current financial quarter.

**8. Debts and Equity Securities**

There were no issuance or repayment of debts and equity securities for the current financial period ending 31 May 2021.

**9. Acquisition and Disposal of Property, Plant and Equipment**

Below are the property, plant and equipment acquired by the Group during the period under review:

	<b>Cost RM'000</b>
Furniture, fittings and office equipment	31
Motor vehicle	-
Plant and machinery	10
Land and building	21
	62

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**10. Inventories**

During the 12 months ended 31 May 2021, there was no write-down of inventories.

**11. Fair Value Hierarchy**

No transfers between any levels of the fair value hierarchy took place during the current interim period and the comparative period. There were also no changes in the purpose of any financial asset that subsequently resulted in a different classification of that asset.

The Group does not hold credit enhancements or collateral to mitigate credit risk. The carrying amount of financial assets therefore represents the potential credit risk.

**12. Provisions for Cost of Restructuring**

There was no provision for, or reversal of, costs of restructuring during the reporting period.

**13. Dividends paid**

A single-tier final dividend of 0.54 sen per ordinary share amounting to RM528,122 in respect of the financial year ended 31 May 2020 has been approved by shareholders at the Annual General Meeting held on 26 October 2020 and has been paid on 29 December 2020.

**14. Segmental Information**

The segment information in respect of the Group's operating segments are as follows:

- i) Investment holding
- ii) Sales of goods – manufacturing & trading of electrical insulators, electrical enclosures & metre boards.
- iii) Financing income – engaging in financial business of leasing, factoring, development finance & building credit activities.

	<b>Investment holding (RM'000)</b>	<b>Sales of Goods (RM'000)</b>	<b>Financing Income (RM'000)</b>	<b>Eliminations (RM'000)</b>	<b>Consolidated (RM'000)</b>
<b>Period ended 31.05.2021</b>					
<b>Revenue:</b>					
External customers	2,118	13,587	-	(3,219)	12,486
<b>Results :</b>					
Interest income	12	408	33	-	453
Depreciation and amortisation	-	295	1	-	296
Segment profit/(loss)	1,380	2,101	(55)	(1,030)	2,396
<b>Assets:</b>					
Capital expenditure	-	62	-	-	62
Segment assets	16,690	51,553	2,290	(16,624)	53,909
<b>Segment Liabilities</b>	<b>78</b>	<b>2,950</b>	<b>11</b>	<b>(663)</b>	<b>2,376</b>

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	Investment holding (RM'000)	Sales of Goods (RM'000)	Financing Income (RM'000)	Eliminations (RM'000)	Consolidated (RM'000)
<b>Period ended 31.05.2020</b>					
<b>Revenue:</b>					
External customers	1,734	14,575	79	(2,773)	13,615
<b>Results :</b>					
Interest income	12	655	48	-	715
Depreciation and amortisation	-	340	1	-	341
Segment profit/(loss)	874	3,422	11	(1,121)	3,186
<b>Assets:</b>					
Capital expenditure	-	674	-	-	674
Segment assets	16,018	50,792	2,344	(16,437)	52,717
<b>Segment Liabilities</b>	121	3,399	12	(999)	2,533

**15. Material Events Subsequent to the end of the Reporting Period**

There were no material events subsequent to the end of the current financial quarter under review that has not been reflected.

**16. Changes in the Composition of the Group**

There were no changes in the composition of the Group during the current quarter.

**17. Changes in Contingent Liabilities and Contingent Assets**

There were no material changes in the contingent liabilities and contingent assets since the end of the last annual balance sheet date.

**B. Additional information required by BMSB Listing Requirements**

**1. Review of Performance**

	Individual Period (4th Quarter)		Changes (%)	Cumulative Period		Changes (%)
	Current Quarter	Preceding Year Corresponding Quarter		Current Year To-date	Preceding Year Corresponding Period	
	31/05/2021	31/05/2020		31/05/2021	31/05/2020	
	RM'000	RM'000		RM'000	RM'000	
Revenue	3,173	2,978	7	12,486	13,615	(8)
Operating profit	1,725	2,196	(21)	7,326	9,289	(21)
Profit/(loss) before tax	867	1,206	(28)	2,396	3,186	(25)
Profit/(loss) after tax	712	827	(14)	1,748	2,149	(19)

In the current quarter ended 31 May 2021, the Group registered higher revenue of RM3,173,000 compared to previous corresponding quarter ended 31 May 2020 of RM2,978,000 as a result of increase in trading sales. Profit after tax has decreased from profit of RM827,000 to profit of RM712,000 due to decrease in gross profit.



**FIBON BERHAD (Registration No. 200801009722 (811010-H))****(Incorporated in Malaysia)****EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE FINANCIAL PERIOD ENDED 31 MAY 2021****2. Comparison With the Preceding Quarter's Results**

	Current Quarter 31/05/2021 (RM'000)	Immediate Preceding Quarter 28/02/2021 (RM'000)	Changes (%)
Revenue	3,173	3,337	(5)
Operating profit	1,725	1,941	(11)
Profit before tax	867	675	28
Profit after tax	712	435	64

The Group posted lower revenue in the current quarter of RM3,173,000 as compared to the preceding quarter ended 28 Feb 2021 of RM3,337,000 representing decrease of RM164,000 due to decrease in manufacturing sales. Profit after tax has increased from RM435,000 to RM712,000 mainly due to decrease in administrative expenses.

**3. Commentary on the Prospects**

Following the imposition of various stages of Movement Control Order (MCO) due to COVID-19 global pandemic, the Ministry of Finance (MOF) had revised its projection for Gross Domestic Product (GDP) at between -2% to 0.5% against highly challenging global economic outlook mainly due to the pandemic, sharp decline in crude oil price, continued supply chain disruption and surging unemployment.

The Group will continue strengthen its core business segments and maintain healthy cash flow position in facing the various economic challenges.

**4. Profit Forecast and Profit Estimate**

The Group did not issue any profit forecast or profit estimate previously or for the financial year ending 31 May 2021 in any public document and hence this information is not applicable.

**5. Profit Before Tax**

**Profit before tax is arrived at after charging / (crediting) :-**

	<u>Current quarter</u> <u>31/05/2021</u> RM'000	<u>Preceding year corresponding quarter</u> <u>31/05/2020</u> RM'000	<u>Current year to date</u> <u>31/05/2021</u> RM'000	<u>Preceding year corresponding period</u> <u>31/05/2020</u> RM'000
Audit fee				
- for the financial period	24	24	91	90
Depreciation of property, plant and equipment	76	79	296	341
Directors' fees	93	80	372	324
Directors' non-fee emoluments	1,136	1,619	2,956	3,685
Inventories written down	-	-	-	-
Impairment losses on:				
- trade receivables	-	56	-	56
- other receivables	-	3	-	3
Property, plant and equipment written off	1	1	1	1
Rental of premises	5	13	47	52
Research and development expenditure	(480)	(703)	70	78
<b>and crediting:-</b>				
Gain on foreign exchange - unrealised	(220)	(328)	(240)	(197)
- realised	(80)	(25)	(225)	(114)
Interest income	(184)	(245)	(453)	(715)

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**6. Taxation**

	<u>Current quarter</u> <u>31/05/2021</u> RM'000	<u>Preceding year corresponding quarter</u> <u>31/05/2020</u> RM'000	<u>Current year to date</u> <u>31/05/2021</u> RM'000	<u>Preceding year corresponding period</u> <u>31/05/2020</u> RM'000
<b>Income taxation in Malaysia</b>				
- Current year	178	284	674	955
- Under/(Over) provision in previous year	12	72	12	72
<b>Foreign tax</b>				
- Current year	(10)	(4)	(1)	15
- Under/(Over) provision in previous year	-	-	-	-
<b>Deferred taxation</b>				
- Current year	(3)	11	(15)	(21)
- (Over)/under provision in previous year	(22)	16	(22)	16
	155	379	648	1,037

The effective tax rate of the Group in preceding year corresponding quarter was higher than the statutory tax rate mainly due to certain expenses which were not tax deductible.

**7. Group borrowings**

As at 31 May 2021, the Group has no borrowings.

**8. Material Litigation**

As at the date of this quarterly report, there are no material litigations against the Group or taken by the Group.

**9. Dividend**

No dividend has been declared for the quarter under review.

**10. Disclosure of Nature of Outstanding Derivatives**

There were no outstanding derivatives as at the end of the reporting period.

**11. Rationale for Entering into Derivatives**

The Group did not enter into any derivatives during the period ended 31 May 2021 or the previous financial year ended 31 May 2020.

**12. Risks and Policies of Derivatives**

The Group did not enter into any derivatives during the period ended 31 May 2021 or the previous financial year ended 31 May 2020.

**13. Disclosure of Gains/Losses Arising from Fair Value Changes of Financial Liabilities**

The Group did not have any financial liabilities measured at fair value through profit or loss as at 31 May 2021 or the previous financial year ended 31 May 2020.

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**14. Earnings per Share (“EPS”)**

**(i) Basic EPS**

The basic EPS is calculated by dividing the net profit for the current financial quarter ended 31 May 2021 by the weighted average number of ordinary shares in issue during the period.

**(ii) Dilutive EPS**

There are no dilutive securities currently issued by Fibon Berhad and hence, no computation on diluted EPS.

	<b>Current Quarter</b>	<b>12 Months Cumulative To Date</b>
Net profit (RM'000)	712	1,748
Weighted average number of ordinary shares in issue ('000)	97,717	97,717
Basic earnings per share (sen)	0.73	1.79

**15. Authorisation for Issue**

The condensed consolidated interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Board on 27 July 2021.