



FSBM HOLDINGS BERHAD

Registration No. 198401003091 (115609-U)

(Incorporated in Malaysia)

AMENDMENT TO THE 2024 Q1 FINANCIAL RESULT

Reference is made to the 2024 Q1 Financial Result of FSBM HOLDINGS BERHAD (“FSBM” or “the Company”) which was issued on 31 May 2024.

The Board of Directors of FSBM wishes to inform that the relevant sections of the following pages of the 2024 Q1 Financial Result of the Company shall by this amendment be corrected, amended and taken to be read as shown herein:-

1. SECTION: CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Page 2

- (a) Correction to comparison figure 31 March 2023 “profit attributable to equity holders of the parent” and “total comprehensive income attributable to equity holders of the parent”

	Correction	Announced
	Individual Period	
	31/03/23	31/03/23
	RM'000	RM'000
Profit attributable to:		
Equity holders of the parent	217	216
Non-controlling interests	3	3
	<u>220</u>	<u>219</u>
Total comprehensive income attributable to:		
Equity holders of the parent	217	216
Non-controlling interests	3	3
	<u>220</u>	<u>219</u>

- (b) Correction to comparison figure 31 March 2023 “Earning per share attributable to equity holders of the parent”

	Correction	Announced
	Cumulative Period	
	31/03/23	31/03/23
	RM'000	RM'000
Earning per share attributable to equity holders of the parent: (cent per share)		
- basic	0.12	0.13
- diluted	0.12	0.13

2. SECTION: CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

Page 3

- (a) Change of wording from "Reserves" to "Capital reduction reserve" as disclosed under "EQUITY AND LIABILITIES".
- (b) Correction of shareholders' funds amount

	Correction 31/03/24 RM'000	Announced 31/03/24 RM'000
Equity holders of the parent	26,550	26,480

3. SECTION: CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

Page 5

- (a) Added the comparison 1 January 2023 to 1 March 2023.

Please refer to APPENDIX A, the corrections are underlined and highlighted in red for easy reference.

4. SECTION: CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

Page 7

- (a) Change the wording from "Net cash generated from financing activities" to "Net cash from financing activities".

5. SECTION: PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

- (a) Page 8 - Note 3: Significant Accounting Policies

Change of Wording:

	Amended	Announced
Page 8	Amendments to MFRS 101	Amendments to MFRS 101
	Non-current Liabilities with Covenants and Classification of Liabilities as Current or Non-Current	Non-current Liabilities with Covenants

- (b) Page 10 - Note 4: Auditors' Report on Preceding Annual Financial Statements

Change of wording from "qualification" to "modification".

6. SECTION: PART B: ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD

- (a) Page 13 – 16

Correction of heading from "PART B: EXPLANATORY NOTES PURSUANT TO MFRS 134" to "PART B: ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA SECURITIES BERHAD".

- (b) Page 13 - Note 1: Review of Performance (Q1 2024)

Second Paragraph:

Add the word as highlighted in bold "...lower expenses compared to **the** corresponding quarter."

- (c) Page 13 - Note 2: Comment on Material Change in Profit Before Taxation (Q1 2024 v Q4 2023)

Change of wording from "...compared to RM1.0 million in the..." to "...compared to RM1.19 million in the...".

(d) **Page 16 - Note 10: Profit before tax**

The “Note 10: Profit Per Share” be amended to “Note 10: Earnings Per Share (“EPS”)”.

Added the disclosure for weighted average shares for diluted profit.

	Amended	Announced
	3 months Ended	
	31/03/24	
	RM'000	
Profit attributable to equity holders of the Parent Company	654	654
<u>Basic EPS:</u>		
Weighted average number of ordinary shares, excluding treasury shares ('000)	481,879	481,879
Basic EPS (sen)	0.14	0.14
Diluted EPS (sen)	<u>0.11</u>	<u>0.11</u>
<u>Diluted EPS:</u>		
Weighted average number of ordinary shares for basic EPS excluding treasury shares ('000)	481,879	
Effect of dilution:	92,794	
- Exercise of Warrants ('000 units)		
Weighted average number of ordinary shares for diluted EPS, excluding treasury shares ('000)	574,673	
Diluted EPS (sen)	<u>0.11</u>	

Save for the abovementioned corrections / amendments, all other information in the 2024 Q1 Financial Result remains valid and unchanged.

We regret for any inconvenience caused.

Thank you.

APPENDIX A

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31 MARCH 2024 (unaudited)

	Share Capital RM'000	Treasury Shares RM'000	Other Reserve RM'000	Capital Reduction Reserve RM'000	Warrants Reserve RM'000	Accumulated Profit /("Loss) RM'000	Equity Attributable to Equity Holders of the Parent Company RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
As at 1 January 2024	21,367	(712)	(1,936)	3,624	1,936	1,486	25,765	(2,129)	23,636
Conversion of warrants	131	-	45	-	(45)	-	131	-	131
Total comprehensive income	-	-	-	-	-	654	654	7	661
As at 31 March 2024	21,498	(712)	(1,891)	3,624	1,891	2,140	26,586	(2,122)	24,428
As at 1 January 2023	24,314	(712)	-	-	-	(11,109)	12,493	(2,062)	10,431
Total comprehensive income	-	-	-	-	-	217	217	3	220
As at 31 March 2023	24,314	(712)	-	-	-	(10,892)	12,710	(2,059)	10,651