

Independent **Auditors' Report**
to the members of Kumpulan Fima Berhad (Incorporated in Malaysia)

Other matters

As stated in Note 2.1 to the financial statements, the Group and the Company adopted MFRS and IFRS on 1 January 2018 with a transition date of 1 April 2017. These standards were applied retrospectively by directors to the comparative information in these financial statements, including the statement of financial position of the Group and the Company as at 31 March 2018 and 1 April 2017, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Group and the Company for the year ended 31 March 2018 and related disclosures. We were not engaged to report on the restated comparative information and it is unaudited. Our responsibilities as part of our audit of the financial statements of the Group and the Company for the year ended 31 March 2019, in these circumstances, included obtaining sufficient appropriate audit evidence that the opening balances as at 1 April 2017 do not contain misstatements that materially affect the financial position as at 31 March 2019 and financial performance and cash flows for the year then ended.

This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purposes. We do not assume responsibility to any other person for the content of this report.

Hanafiah Raslan & Mohamad
AF: 0002
Chartered Accountants

Najihah binti Khalid
No. 03249/10/2020 J
Chartered Accountant

Kuala Lumpur, Malaysia
26 June 2019