CONTOH NIAGA SDN BHD

(Incorporated in Malaysia)

Reg. no.: 202201999241

UNAUDITED FINANCIAL STATEMENTS

for the financial year ended 31 December 2025

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Contoh Niaga Sdn Bhd

Reg. no.: 202201999241

(Incorporated in Malaysia)

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

The directors hereby submit their report together with the unaudited financial statements of the Company for the financial year ended 31 December 2025.

PRINCIPAL ACTIVITY

The principal activity of the Company is that of Wholesale of household goods.

RESULTS

In RM	**RM**
Net profit for the financial year	**43,619**

DIVIDENDS

No dividends have been paid or declared since the end of the previous financial year. The directors do not recommend the payment of any dividend in respect of the current financial year.

RESERVES AND PROVISIONS

There were no material transfers to or from reserves or provisions during the financial year under review except as disclosed in the financial statements.

SHARES AND DEBENTURES

The Company did not issue any new shares or debentures during the financial year.

SHARE OPTIONS

No options have been granted by the Company to any parties during the financial year to take up unissued shares of the Company.

No shares have been issued during the financial year by virtue of the exercise of any option to take up unissued shares of the Company. As at the end of the financial year, there were no unissued shares of the Company under options.

DIRECTORS

The directors in office during the financial year and during the period from the end of the financial year to the date of this report are:

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Chong Wei Ming

Siti Aminah binti Yusof

DIRECTORS' INTEREST

According to the Register of Directors' Shareholdings required to be kept under Section 59 of the Companies Act 2016, none of the directors in office at the end of the financial year held any interest in the shares of the Company or its related corporations during the financial year.

DIRECTORS' BENEFITS

During and at the end of the financial year, no arrangements subsisted to which the Company is a party, being arrangements with the object or objects of enabling directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Since the end of the previous financial year, no director has received or become entitled to receive a benefit (other than a benefit included in the aggregate amount of emoluments received or due and receivable by the directors as shown in the financial statements, or the fixed salary of a full-time employee of the Company) by reason of a contract made by the Company or a related corporation with the director or with a firm of which the director is a member, or with a company in which the director has a substantial financial interest.

DIRECTORS' REMUNERATIONS

None of the directors or past directors of the Company have received any remuneration from the Company during the financial year.

None of the directors or past directors of the Company have received any other benefit otherwise than in cash from the Company during the financial year.

No payment has been paid to or is payable to any third party in respect of the services provided to the Company by the directors of the Company during the financial year.

INDEMNIFYING DIRECTORS, OFFICERS OR AUDITORS

No indemnities have been given or insurance premiums paid during or since the end of the financial year for any person who is or has been a director, officer or auditor of the Company.

OTHER STATUTORY INFORMATION

Before the financial statements of the Company were prepared, the directors took reasonable steps:

(a) to ascertain that proper action had been taken in relation to the writing-off of bad debts and the making of allowance for doubtful debts, and have satisfied themselves that all known bad debts had been written off and that adequate allowance had been made for doubtful debts; and

(b) to ensure that any current assets which were unlikely to be realised at their book values in the ordinary course of business have been written down to their estimated realisable values.

As at the date of this report, the directors are not aware of any circumstances:

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(a) which would render the amount written off for bad debts or the amount of the allowance for doubtful debts in the financial statements of the Company inadequate to any substantial extent; or

(b) which would render the values attributed to current assets in the financial statements of the Company misleading; or

(c) which have arisen which render adherence to the existing method of valuation of assets or liabilities of the Company misleading or inappropriate; or

(d) not otherwise dealt with in this report or the financial statements which would render any amount stated in the financial statements of the Company misleading.

As at the date of this report, there does not exist:

(a) any charge on the assets of the Company which has arisen since the end of the financial year and secures the liability of any other person; or

(b) any contingent liability of the Company which has arisen since the end of the financial year.

No contingent or other liability has become enforceable, or is likely to become enforceable, within the period of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the Company to meet its obligations as and when they fall due.

In the opinion of the directors:

(a) the results of the operations of the Company during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and

(b) no item, transaction or event of a material and unusual nature has arisen in the interval between the end of the financial year and the date of this report which is likely to affect substantially the results of the operations of the Company for the financial year in which this report is made.

AUDIT EXEMPTION

The Company is exempted from the requirement to appoint an auditor for the financial year under subsection 267(2) of the Companies Act 2016, having met the qualifying criteria in paragraph 5 of the Companies Commission of Malaysia's Practice Directive No. 10/2024 within the thresholds applicable under paragraph 9. The audit exemption certificate required by that directive accompanies these financial statements.

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Signed in accordance with a resolution of the directors:

Chong Wei Ming

Siti Aminah binti Yusof

George Town, Pulau Pinang
15 Mar 2026

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Contoh Niaga Sdn Bhd

Reg. no.: 202201999241

(Incorporated in Malaysia)

STATEMENT BY THE DIRECTORS PURSUANT TO SECTION 251(2) OF THE COMPANIES ACT 2016

We, Chong Wei Ming and Siti Aminah binti Yusof, being two of the directors of Contoh Niaga Sdn Bhd, do hereby state that, in the opinion of the directors, the financial statements set out on pages 8 to 20 give a true and fair view of the financial position of the Company as at 31 December 2025 and of its financial performance and cash flows for the financial year then ended in accordance with the Malaysian Private Entities Reporting Standard and the requirements of the Companies Act 2016 in Malaysia.

Signed on behalf of the Board of Directors in accordance with a resolution of the directors,

_____

Chong Wei Ming
Director

_____

Siti Aminah binti Yusof
Director

15 Mar 2026

STATUTORY DECLARATION PURSUANT TO SECTION 251(1)(b) OF THE COMPANIES ACT 2016

I, Chong Wei Ming, being the director primarily responsible for the financial management of Contoh Niaga Sdn Bhd, do solemnly and sincerely declare that the financial statements set out on pages 8 to 20 are, to the best of my knowledge and belief, correct, and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act 1960.

_____

Chong Wei Ming
Director

George Town, Pulau Pinang
15 Mar 2026

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Subscribed and solemnly declared by the abovenamed at George Town, Pulau Pinang on

Before me,

_____

Commissioner for Oaths

15 Mar 2026

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Contoh Niaga Sdn Bhd

Reg. no.: 202201999241

(Incorporated in Malaysia)

AUDIT EXEMPTION CERTIFICATE

(Pursuant to subsection 267(2) of the Companies Act 2016 and Practice Directive No. 10/2024)

I, Chong Wei Ming, being a director of Contoh Niaga Sdn Bhd, certify that to the best of my knowledge and belief, for the financial year ended 31 December 2025, the Company is entitled to exemption from audit under subsection 267(2) of the Companies Act 2016 relating to private companies, having met the qualifying criteria in paragraph 5 of Practice Directive No. 10/2024 within the thresholds applicable under paragraph 9.

I further certify that:

(i) Members have not requested the company to perform an audit of its accounts for that year.

(ii) The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2016 with respect to accounting records and the preparation of Financial Statements.

(iii) These Financial Statements have been prepared in accordance with applicable approved accounting standards issued by Malaysian Accounting Standards Board (MASB), namely the Malaysian Private Entities Reporting Standard (MPERS) and complies with the requirements of the Companies Act 2016.

The unaudited Financial Statements and reports made up to 31 December 2025 required under the Companies Act 2016 have been circulated to the members on 15 Mar 2026.

_____

Chong Wei Ming
Director

George Town, Pulau Pinang
15 Mar 2026

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Contoh Niaga Sdn Bhd

STATEMENT OF FINANCIAL POSITION

As at 31 December 2025

In RM	Note	2025	2024
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	34,800	60,600
TOTAL NON-CURRENT ASSETS		**34,800**	**60,600**
CURRENT ASSETS			
Inventories	7	61,200	58,500
Trade and other receivables	8	84,450	77,900
Cash and cash equivalents	9	131,794	72,320
TOTAL CURRENT ASSETS		**277,444**	**208,720**
TOTAL ASSETS		**312,244**	**269,320**
EQUITY AND LIABILITIES			
EQUITY			
Share capital	10	100,000	100,000
Retained earnings	11	127,539	83,920
TOTAL EQUITY		**227,539**	**183,920**
CURRENT LIABILITIES			
Trade and other payables	12	81,855	83,100
Current tax payable		2,850	2,300
TOTAL CURRENT LIABILITIES		**84,705**	**85,400**
TOTAL EQUITY AND LIABILITIES		**312,244**	**269,320**

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The notes to the financial statements form an integral part of these financial statements

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Contoh Niaga Sdn Bhd

STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 December 2025

In RM	Note	2025	2024
Revenue	13	785,000	720,000
Other income	14	1,386	1,200
Cost of sales		(495,300)	(448,500)
Administrative expenses		(237,305)	(226,040)
Finance costs	15	(712)	(640)
Profit before taxation	16	53,069	46,020
Tax expense	17	(9,450)	(7,100)
Net profit for the financial year		**43,619**	**38,920**

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The notes to the financial statements form an integral part of these financial statements

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Contoh Niaga Sdn Bhd

STATEMENT OF CHANGES IN EQUITY

For the financial year ended 31 December 2025

In RM	Share capital	Distributable Retained earnings	Total equity
Balance at 31 December 2023	**100,000**	**45,000**	**145,000**
Net profit for the financial year	–	38,920	38,920
Balance at 31 December 2024	**100,000**	**83,920**	**183,920**
Net profit for the financial year	–	43,619	43,619
Balance at 31 December 2025	**100,000**	**127,539**	**227,539**
	Note (10)		

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Contoh Niaga Sdn Bhd

STATEMENT OF CASH FLOWS

For the financial year ended 31 December 2025

In RM	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	53,069	46,020
Adjustments for:		
Depreciation and amortisation	25,800	25,800
Operating profit before working capital changes	**78,869**	**71,820**
(Increase)/decrease in:		
(Increase) in inventories	(2,700)	(6,500)
(Increase) in receivables	(6,550)	(8,400)
Increase/(decrease) in:		
(Decrease) in payables	(1,245)	(1,100)
Cash generated from operations	**68,374**	**55,820**
Tax paid	(8,900)	(6,600)
Net cash generated from operating activities	**59,474**	**49,220**
Net increase in cash and cash equivalents	**59,474**	**49,220**
Cash and cash equivalents at the beginning of the financial year	72,320	23,100
Cash and cash equivalents at the end of the financial year	**131,794**	**72,320**
CASH AND CASH EQUIVALENTS COMPRISE:		
Cash and bank balances	131,794	72,320

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NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2025

1. GENERAL INFORMATION

The Company is a private limited liability company, incorporated and domiciled in Malaysia.

The registered office of the Company is located at No. 12, Jalan Contoh, 10150 George Town, Pulau Pinang.

The principal activity of the Company is Wholesale of household goods. There have been no significant changes in the nature of this activity during the financial year.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors dated 15 Mar 2026.

2. BASIS OF PREPARATION

2.1 Statement of compliance

The financial statements of the Company have been prepared in accordance with the Malaysian Private Entities Reporting Standard and the requirements of the Companies Act 2016 in Malaysia.

2.2 Basis of measurement

The financial statements have been prepared under the historical cost convention unless otherwise stated in the material accounting policies below, and are presented in Ringgit Malaysia (RM), which is the Company's functional and presentation currency.

The preparation of financial statements in conformity with the above framework requires the use of certain critical accounting estimates and judgements that affect the reported amounts of assets, liabilities, income and expenses. The areas involving a higher degree of judgement or complexity are disclosed in the note on critical accounting estimates and judgements.

3. MATERIAL ACCOUNTING POLICIES

The material accounting policies set out below have been applied consistently to the periods presented in these financial statements.

Policies are disclosed only for the classes of transactions, balances and events that are material to the Company for the financial year.

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3. MATERIAL ACCOUNTING POLICIES (continued)

3.1 Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. The cost of an item includes expenditure that is directly attributable to its acquisition; subsequent costs are recognised in the carrying amount only when it is probable that future economic benefits associated with the item will flow to the Company and the cost can be measured reliably, while all other repairs and maintenance are charged to profit or loss in the financial year in which they are incurred. Freehold land is not depreciated; all other assets are depreciated on a straight-line basis to write off their cost to their residual values over their estimated useful lives, and the residual values and useful lives are reviewed at the end of each reporting period. Gains and losses on disposal are determined by comparing the net disposal proceeds with the carrying amount and are recognised in profit or loss.

3.2 Inventories

Inventories are stated at the lower of cost and net realisable value, where cost is determined on the first-in, first-out basis and net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

3.3 Trade and other receivables

Trade and other receivables that are basic financial instruments are initially measured at the transaction price, including transaction costs. Where an arrangement constitutes, in effect, a financing transaction, the receivable is initially measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

Subsequently, these receivables are measured at amortised cost using the effective interest method, less impairment losses. Receivables classified as current assets are measured at the undiscounted amount of cash or other consideration expected to be received, less impairment losses, unless the arrangement constitutes a financing transaction.

At the end of each reporting period, the Company assesses whether there is objective evidence of impairment and recognises any resulting impairment loss in profit or loss.

3.4 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, deposits held at call with financial institutions and other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Such balances are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

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3. MATERIAL ACCOUNTING POLICIES (continued)

3.5 Trade and other payables

Trade and other payables that are basic financial instruments are initially measured at the transaction price, including transaction costs. Where an arrangement constitutes, in effect, a financing transaction, the liability is initially measured at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

Subsequently, these liabilities are measured at amortised cost using the effective interest method. Liabilities classified as current are measured at the undiscounted amount of cash or other consideration expected to be paid, unless the arrangement constitutes a financing transaction.

3.6 Share capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares are deducted against equity. Dividends on ordinary shares are recognised as a liability in the financial year in which they are declared and appropriately authorised.

3.7 Revenue recognition

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer, the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, the amount of revenue and the related costs can be measured reliably, and it is probable that the economic benefits associated with the transaction will flow to the Company.

Revenue is measured at the fair value of the consideration received or receivable, after taking into account returns, trade discounts, prompt settlement discounts and volume rebates. Amounts collected on behalf of third parties, including applicable sales and service taxes, are excluded from revenue.

3.8 Income taxes

The income tax expense for the financial year comprises current and deferred tax. Current tax is the expected tax payable on the taxable income for the year, calculated using the applicable tax rate and the tax laws that have been enacted or substantively enacted at the end of the reporting period. Deferred tax is provided in full, using the liability method, on temporary differences arising between the amounts attributed to assets and liabilities for tax purposes and their carrying amounts in the financial statements. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity, in which case the tax is also recognised in other comprehensive income or directly in equity.

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4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

4.1 Judgements applied

In the selection and application of the Company's accounting policies, the directors have made judgements in the following areas: the classification of lease arrangements, where the Company assesses whether substantially all the risks and rewards incidental to ownership of an underlying asset have been transferred; and the determination of whether an arrangement contains a lease. The directors have also assessed the Company's ability to continue as a going concern and have concluded that the going concern basis of preparation is appropriate.

4.2 Estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, which carry a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below.

Useful lives of property, plant and equipment. The Company depreciates property, plant and equipment on a straight-line basis over their estimated useful lives, taking into account the expected usage of the assets, expected physical wear and tear and their residual values. Changes in the expected level of usage or in technological developments could affect the useful lives and residual values of these assets, and therefore the depreciation charge of future periods.

Net realisable value of inventories. The Company writes inventories down to net realisable value where their cost is no longer recoverable, based on an assessment of expected selling prices, the condition of the inventories and prevailing market trends. Subsequent changes in selling prices or in the condition of the inventories may require further write-downs or reversals of previous write-downs.

Impairment of receivables. At the end of each reporting period, the Company assesses whether there is objective evidence that trade and other receivables are impaired, taking into account the ageing of the balances and the payment history of the counterparties. The eventual outcome may differ from the impairment loss recognised if the circumstances of the counterparties change.

Income taxes. Significant judgement is required in determining the provision for current and deferred taxes, as the ultimate tax position of the Company is uncertain. Where

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4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (continued)

4.2 Estimation uncertainty (continued)

the final tax outcome differs from the amounts initially recognised, the differences are adjusted in the period in which the determination is made.

5. FINANCIAL RISK AND CAPITAL MANAGEMENT

The Company's activities expose it to a variety of financial risks, principally credit risk and liquidity risk. The Company's overall risk management seeks to minimise potential adverse effects on its financial performance.

Credit risk arises principally from the Company's trade and other financial receivables and from deposits placed with banks and other financial institutions. At the end of each reporting period, the Company assesses whether there is objective evidence of impairment of these financial assets and recognises any resulting impairment loss in profit or loss.

Liquidity risk is the risk that the Company will encounter difficulty in meeting financial obligations due to a shortage of funds. The Company manages its liquidity risk by maintaining sufficient cash and the availability of funding through committed credit facilities. The table below analyses the Company's financial liabilities into the relevant maturity grouping based on the remaining period to the contractual maturity date at the reporting date.

The Company's objective in managing capital is to safeguard its ability to continue as a going concern and to maintain an optimal capital structure so as to support its business and maximise shareholder value. The Company manages its capital structure and makes adjustments to it — including the level of dividends, the return of capital to shareholders and the raising or repayment of borrowings — in light of changes in economic conditions. The Company is not subject to any externally imposed capital requirements.

5.1 Liquidity risk — contractual maturities of financial liabilities

In RM	2025 Less than 1 year RM	2025 Between 1 and 5 years RM	2025 Over 5 years RM	2024 Less than 1 year RM	2024 Between 1 and 5 years RM	2024 Over 5 years RM
Trade and other payables	81,855	–	–	83,100	–	–
Total	**81,855**	**–**	**–**	**83,100**	**–**	**–**

6. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. Depreciation is charged on a straight-line basis over the assets' estimated useful lives.

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6. PROPERTY, PLANT AND EQUIPMENT (continued)

In RM	Furniture, fittings and office equipment	Motor vehicles	Total
Cost			
At the beginning of the financial year	18,000	120,000	138,000
Additions	–	–	–
Disposals	–	–	–
At the end of the financial year	**18,000**	**120,000**	**138,000**
Accumulated depreciation			
At the beginning of the financial year	5,400	72,000	77,400
Charge for the financial year	1,800	24,000	25,800
Disposals	–	–	–
At the end of the financial year	**7,200**	**96,000**	**103,200**
Carrying amount			
At the end of the financial year	**10,800**	**24,000**	**34,800**

7. INVENTORIES

Inventories are stated at the lower of cost and net realisable value. Cost is determined on the first-in, first-out basis.

In RM	2025 RM	2024 RM
Finished goods	61,200	58,500
	61,200	**58,500**

8. TRADE AND OTHER RECEIVABLES

Trade and other receivables are basic financial instruments measured at amortised cost using the effective interest method, less impairment losses.

In RM	2025 RM	2024 RM
Trade receivables	74,950	68,400
Prepayments	9,500	9,500
	84,450	**77,900**

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9. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash in hand, balances with licensed banks and short-term deposits with original maturities of three months or less.

In RM	2025 RM	2024 RM
Cash and bank balances	131,794	72,320
	131,794	**72,320**

10. SHARE CAPITAL

Ordinary shares are classified as equity and are stated at the proceeds received, net of directly attributable issue costs.

In RM	2025 RM	2024 RM
Issued and fully paid ordinary shares	**100,000**	**100,000**

	Number of shares
Number of ordinary shares in issue	100,000

The holders of ordinary shares are entitled to receive dividends as declared from time to time, and are entitled to one vote per share at meetings of the Company.

11. RETAINED EARNINGS

Retained profits represent the cumulative undistributed earnings of the Company.

In RM	2025 RM	2024 RM
At the beginning of the financial year	83,920	45,000
Profit for the financial year	43,619	38,920
At the end of the financial year	**127,539**	**83,920**

The retained profits of the Company are available for distribution as dividends to all shareholders under the single-tier tax system.

12. TRADE AND OTHER PAYABLES

Trade and other payables are basic financial instruments measured at amortised cost using the effective interest method.

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12. TRADE AND OTHER PAYABLES (continued)

In RM	2025 RM	2024 RM
Trade payables	44,615	41,300
Accruals	7,240	6,800
Amounts due to directors and related parties	30,000	35,000
	81,855	**83,100**

13. REVENUE

Revenue represents income from the sale of goods and rendering of services.

In RM	2025 RM	2024 RM
Revenue	**785,000**	**720,000**

14. OTHER INCOME

Other income is recognised on an accrual basis when the Company's right to receive payment is established.

In RM	2025 RM	2024 RM
Interest income	1,386	1,200
	1,386	**1,200**

15. FINANCE COSTS

Finance income and finance costs comprise interest income on deposits and interest expense on borrowings and lease liabilities, recognised using the effective interest method.

In RM	2025 RM	2024 RM
Bank charges	712	640
	712	**640**

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16. PROFIT BEFORE TAXATION

Profit before taxation is stated after charging:

In RM	2025 RM	2024 RM
Accounting, secretarial, tax and professional fees	8,900	8,700
Depreciation — administrative assets	25,800	25,800
Cost of goods sold	495,300	448,500
Rental, utilities and hostel expenses	44,351	43,800

17. TAX EXPENSE

Current and deferred tax are recognised in profit or loss except to the extent that they relate to items recognised in equity.

17.1 Tax expense recognised in profit or loss

In RM	2025 RM	2024 RM
Current tax expense	9,450	7,100
Deferred tax	–	–
Tax expense	**9,450**	**7,100**

17.2 Reconciliation of tax expense

In RM	2025 RM	2024 RM
Tax at statutory income tax rate of 24%	12,737	11,045
Expenses not deductible / income not subject to tax (net)	(3,287)	(3,945)
Tax expense	**9,450**	**7,100**

The reconciliation between tax expense and accounting profit multiplied by the applicable tax rate is presented above; significant reconciling items are described by the directors where material.

18. RELATED PARTY DISCLOSURES

Related parties are the directors and key management personnel of the Company, their close family members, and entities controlled or jointly controlled by them.

In RM	2025 RM	2024 RM
Amounts due to directors and related parties	30,000	35,000

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THE FOLLOWING STATEMENT DOES NOT FORM PART OF THE UNAUDITED FINANCIAL STATEMENTS OF THE COMPANY

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DETAILED STATEMENT OF INCOME FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

In RM	**RM**
Revenue	
Sales	785,000.00
	785,000.00
Less:	
Cost of sales	
Closing stock	(61,200.00)
Opening stock	58,500.00
Purchases	498,000.00
	495,300.00
Gross profit	**289,700.00**
Add:	
Other income	
Interest income	1,386.00
	1,386.00
Less:	
Administrative expenses	
Depreciation	25,800.00
Salaries and wages	128,400.00
EPF contribution	16,692.00
SOCSO contribution	2,280.00
EIS contribution	257.00
Upkeep of motor vehicle	6,845.00
Rental of premises	36,000.00
Electricity and water	8,351.00
Telephone and internet	3,780.00
Accounting fee	5,000.00
Secretarial fee	2,400.00
Tax agent fee	1,500.00
	237,305.00

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Finance costs	
Bank charges	712.00
	712.00
Profit before taxation	**53,069.00**
Tax expense	**9,450.00**
Profit for the financial year	**43,619.00**

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AUDITFLEX SAMPLE

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YOUR EXCEL TRIAL BALANCE

CONTOH NIAGA SDN BHD (202201999241)
TRIAL BALANCE AS AT 31 DECEMBER 2025

Code	Account	Debit (RM)	Credit (RM)
1000	Share capital		100,000.00
1100	Retained earnings b/f		83,920.00
2000	Motor vehicle - cost	120,000.00	
2010	Acc. dep. - motor vehicle		96,000.00
2100	Office equipment - cost	18,000.00	
2110	Acc. dep. - office equipment		7,200.00
3000	Trade receivables	74,950.35	
3100	Deposits and prepayments	9,500.00	
3200	Stock	61,200.00	
3300	Cash at bank - Maybank	130,813.45	
...			

YOUR FILING PACK

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