

# CEKAP KUALITI BERDAYA SAING

LAPORAN TAHUNAN 2021



**KOPTG IKTIKAD SYUKUR SDN BHD**

B-1-9, TINGKAT 3, BLOK B, MENARA UNCANG EMAS  
85, JALAN LOKE YEW 55200 KUALA LUMPUR  
03-92029682

# KOPTG IKTIKAD SYUKUR SDN BHD

*sebuah anak syarikat milik penuh*  
*Koperasi Pegawai Pejabat Pengarah Tanah Dan Galian Kuala Lumpur Berhad*  
*(KOPTG KL Berhad)*



**LAPORAN TAHUN 2021**

1.Laporan tahunan ini boleh dilayari di [www.kissb.com.my](http://www.kissb.com.my)  
2.Untuk mengakses Laporan Tahunan, sila muat turun pembaca kod QR pada telefon pintar anda dengan mengimbas imej ini

# ISI KANDUNGAN

## BAHAGIAN A

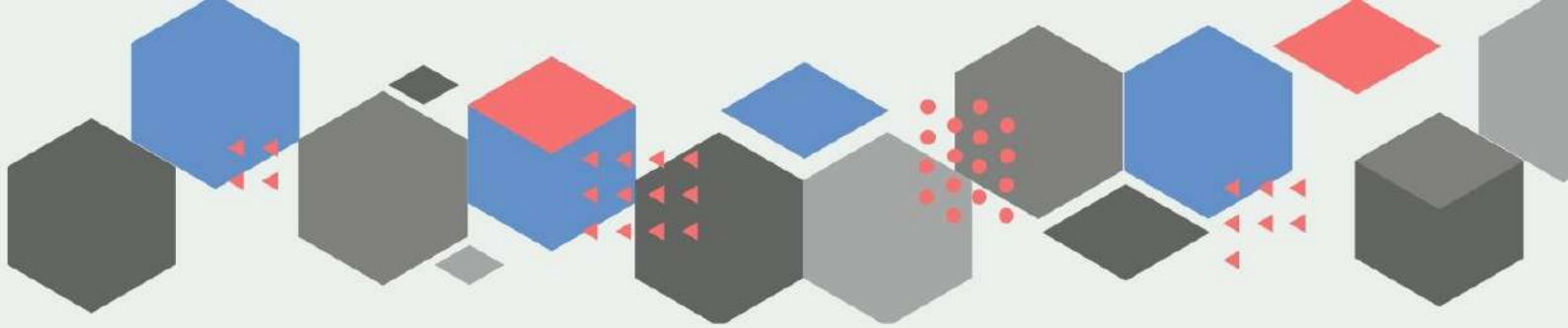
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# **BAHAGIAN A**

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- 3.0 Maklumat Syarikat
- 4.0 Carta Organisasi
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- 6.0 Laporan Aktiviti

## **1.0 PERUTUSAN LEMBAGA PENGARAH**

### ***Kepada Pemegang Saham dan Pemegang Taruh Yang Dihargai,***

Bagi pihak Ahli Lembaga Pengarah (“ALP”), kami dengan ini mengemukakan Laporan Tahunan KOPTG Iktikad Syukur Sdn. Bhd. (“KISSB”) bagi Tahun Kewangan berakhir 31 Disember 2021 (“TK2021”) yang juga menyaksikan sambutan tahun kelima penubuhan KISSB.

Dalam membuktikan komitmen terhadap ketelusan dan akauntabiliti, laporan ini merangkumi pencapaian prestasi kewangan dan bukan kewangan KISSB bagi TK2021 yang membentangkan hal-hal berkaitan pembangunan, cabaran, isu dan penyelesaian serta strategi KISSB.

Pada TK2021, operasi perniagaan syarikat dikembangkan dengan penglibatan dalam sektor peruncitan dengan sebuah premis yang beroperasi di Selayang.

### ***Prestasi Kewangan dan Pelaburan***

KISSB meneruskan strategi dengan penglibatan dalam Pasaran Wang, Perjanjian Belian Semula (“REPO”) dengan pelaburan yang sama pada tahun sebelumnya iaitu berjumlah RM1 juta. Pelaburan bagi tempoh Januari 2021 hingga Julai 2021 ini merekodkan keuntungan sebanyak RM5,297.94 atau 0.5% dari jumlah pelaburan bagi tempoh tujuh bulan.

Pada TK2021, KISSB melibatkan pelaburan dalam Tawaran Awam Permulaan (“IPO”) dengan strategi perdagangan salinan (copy trading) terhadap portfolio dalam strategi pelaburan Koperasi Pegawai Pejabat Pengarah Tanah dan Galian Kuala Lumpur Berhad (“KOPTG”). Keputusan pelaburan dari KISSB ini adalah berdasarkan pemerhatian kejayaan Biro Pelaburan KOPTG dalam meraih keuntungan lumayan hasil strategi pelaburan yang cemerlang. Pada penghujung TK2021, KISSB mengambil langkah pertama dengan pelaburan sebanyak 250,000 unit pada nilai RM1.07/unit bagi IPO Senheng.

Namun begitu, sehingga 31 Disember 2021 KISSB merekod kerugian terkumpul selepas cukai berjumlah RM1,217,763.00 di mana 28% daripadanya merupakan kerugian tahun semasa sebanyak RM343,063.00, manakala bakinya merupakan kerugian terkumpul dari tahun sebelum sebanyak RM874,700.00.

### ***Pencapaian Rancangan Strategik 2021***

Bagi TK2021, pencapaian keseluruhan yang merangkumi dua teras (Teras Perniagaan dan Teras Pentadbiran) dan sepuluh strategi ialah 56.28%. Penutupan pelbagai sektor ekonomi dalam fasa PKP, PKPP, PKPB dan PKPD pada tahun 2021, terutamanya antara bulan Mei 2021 dan September 2021 telah menjejaskan operasi syarikat dan memberi kesan secara langsung kepada pencapaian ini.

Projek Taman Iktikad yang dijangka memberikan kutipan jualan bermula suku ketiga TK2021 juga tidak berada pada landasan yang direncanakan memandangkan beberapa isu teknikal seperti isu hakmilik individu yang tidak diperolehi dalam tempoh yang disasarkan. Hakmilik individu ini diperlukan oleh perunding hartanah (Real Estate Negotiator - REN) dan Tetuan Zain, Megat dan Murad ("ZMM") iaitu peguam yang dilantik bagi urusan jual beli lot-lot tanah di Taman Iktikad.

Walau bagaimanapun, pencapaian bagi Teras Pentadbiran adalah amat cemerlang dalam menyokong operasi KISSB secara keseluruhan dengan purata 98.33% bagi TK2021.

Bulan Disember 2022 merupakan bulan akhir pemantauan bagi Pelan Strategik 2 Tahun (2021-2022). Sehubungan dengan itu, rencana bagi pelan baharu jangka sederhana akan dirangka dalam memastikan bukan sahaja kelestarian tetapi keuntungan dan manfaat dapat diperolehi dalam setiap operasi yang dilaksanakan.

## **Taman Iktikad - Fokus Bersasar**

Lum Joe Shen, seorang penganalisis di Kenanga Research menyatakan bahawa sektor hartanah dan perumahan pada TK2021 tidak menunjukkan perkembangan yang baik disebabkan lambakan hartanah yang tidak terjual semakin meningkat akibat pembinaan yang terlalu banyak. Walaupun insentif seperti Kempen Pemilikan Rumah (Home Ownership Campaign - HOC) dilanjutkan beberapa kali sehingga akhirnya ditamatkan pada 31 Disember 2021, juga dilihat gagal menangani masalah lambakan hartanah tidak terjual ini.

Projek Taman Iktikad juga tidak terkecuali daripada masalah ini, ditokok dengan faktor-faktor lain seperti isu pandemik COVID-19 dan ketidakcekapan pihak ketiga dalam menyelesaikan hal-ehwal teknikal. Namun begitu, KISSB menyusul setiap isu atau urusan berkaitan projek ini secara konsisten dalam usaha mengejar aktiviti pembangunan agar kembali ke rentak yang lebih pantas.

Bagi meningkatkan keberkesanan dalam pengurusan jualan, KISSB melantik ejen eksklusif perunding hartanah (Real Estate Negotiator - REN) yang bertanggungjawab memastikan urusan-urusan penjualan lot banglo di Taman Iktikad diselesaikan. Pelantikan berkuatkuasa bagi tempoh 6 bulan bermula bulan November 2021 sehingga bulan Mei 2022, kemudiannya tarikh ini dipanjangkan sehingga 14 September 2022 atas persetujuan kedua-dua pihak, di mana baki lot yang tidak terjual selepas tamat tempoh ini akan dijual di pasaran terbuka.

Selain itu, pelantikan syarikat guaman Tetuan Zain, Megat dan Murad ("ZMM") pada bulan Disember 2021 bertujuan untuk mewakili KISSB dalam mengendalikan semua urusan berkaitan penjualan lot banglo di Taman Iktikad. Pelantikan ini termasuk penyediaan Perjanjian Jual Beli, urusan Pindahmilik dan Gadaian serta urusan guaman bagi para pembeli yang mendapat pinjaman bank.

Penghujung TK2021 juga menyaksikan penerimaan kelulusan Pelan Kerja Tanah daripada Majlis Perbandaran Sepang (“MPS”) bertarikh 10 Disember 2021. Ini membolehkan KISSB untuk memulakan aktiviti pembangunan di atas lot tanah Taman Iktikad yang telah tertangguh sebelum ini.

Walau bagaimanapun, penjualan lot-lot tanah di Taman Iktikad tidak dapat dilaksanakan akibat proses permohonan hakmilik individu belum dimuktamadkan oleh Pejabat Tanah dan Daerah Sepang. Hal ini secara langsung menghalang REN untuk memulakan sebarang aktiviti jualan pada TK2021.

## **Menceburi Bidang Peruncitan**

Pertumbuhan ekonomi negara yang lembab pada TK2021 telah memberi kesan negatif kepada banyak sektor perniagaan dan perkhidmatan. Namun, Kerajaan memberikan kelonggaran operasi bagi beberapa aktiviti ekonomi antara lainya termasuk yang berkaitan peruncitan dan keperluan harian.

Idea penglibatan dalam bidang peruncitan merupakan strategi pembangunan perniagaan melalui *business diversification* yang disesuaikan dengan situasi semasa pandemik COVID-19 yang telah masuk tahun yang kedua pada TK2021. Ditubuhkan pada bulan Mac 2021, KISSBniaga merupakan penjenamaan yang dikhususkan untuk aktiviti-aktiviti peruncitan.

Medan Selayang merupakan lokasi yang dipilih sebagai premis operasi utama KISSBniaga. Bermula dengan penjualan produk-produk sejuk beku sahaja, perniagaan runcit ini seterusnya dikembangkan dengan penjualan produk hasil laut. Penjualan produk-produk ini dilaksanakan utamanya secara dalam talian dengan perkhidmatan penghantaran dan aktiviti penjualan di lapangan sebanyak tiga kali setiap minggu di Pejabat Pengarah Tanah dan Galian Wilayah Persekutuan Kuala Lumpur.

Tiga orang kakitangan bertanggungjawab memastikan aktiviti runcit ini ditadbir dengan cekap terutamanya transaksi pembelian secara dalam talian dan perkhidmatan penghantaran terus kepada pelanggan.

## **Kesimpulan**

Bagi TK2021, KISSB tidak merekodkan perkembangan yang positif walaupun ekonomi negara dikatakan berada dalam fasa pemulihan. Namun begitu, secara umumnya situasi ekonomi negara masih tidak menunjukkan sebarang perkembangan positif di mana masih terdapat banyak aktiviti ekonomi yang tidak berjalan sepenuhnya sehingga suku ketiga TK2021. Hal ini adalah sejajar dengan jangkaan KISSB seperti yang dinyatakan dalam laporan TK2020 di mana proses pemulihan ekonomi akan mengambil masa sekurang-kurangnya dua tahun daripada krisis bermula.

Sektor hartanah tidak terkecuali dan kebergantungan KISSB terhadap projek Taman Iktikad tidak dapat dielakkan memandangkan pembangunan projek ini telah bermula sebelum pandemik COVID-19.

Penglibatan dalam peruncitan merupakan langkah yang tepat dalam memberikan gambaran aktiviti dan transaksi/aliran tunai dalam syarikat. Bidang ini akan ditambah baik dari semasa ke semasa dengan memastikan pemilihan produk-produk popular permintaan pelanggan ditawarkan dengan harga yang berpatutan dan berdaya saing.


Pelaburan melalui IPO juga akan diteruskan berdasarkan strategi *copy trading* terhadap KOPTG. Perubahan strategi akan disesuaikan dengan keadaan, keperluan dan kemampuan KISSB yang akan dipantau secara berkala.

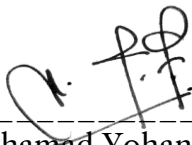
Namun begitu, dengan pembukaan semua sektor ekonomi pada tahun hadapan, kami optimis dan berharap KISSB akan merekodkan pertumbuhan yang lebih baik bermula pada tahun 2022 dan seterusnya. KISSB dijangka mencatatkan aliran tunai yang positif dan seterusnya mencatat keuntungan mulai tahun 2022 kerana projek Taman Iktikad sudah berada di fasa akhir dengan semua kelulusan yang telah diperolehi daripada pihak berkuasa yang berkenaan.

Dalam bergerak maju ke hadapan, di antara projek yang direncanakan bagi lima tahun mendatang termasuk sebagai penyedia latihan (teknikal dan bukan teknikal), fokus terhadap tawaran sebut harga dan tender ePerolehan, usahasama dalam penternakan dan pertanian, dan jual-beli, sewaan atau pajakan kereta. Rangka kerja bagi setiap projek ini akan disediakan berdasarkan agenda yang ditetapkan dalam pelan strategik syarikat.

Semoga semua perancangan yang telah dibuat dapat direalisasikan mengikut sasaran yang telah ditetapkan. Sokongan moral daripada semua anggota koperasi adalah sangat dihargai dalam usaha KISSB bangkit semula dan bersaing dalam pasaran pasca-COVID19.

Terima kasih.

  
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Anuar b Salleh  
ALP1

  
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Muhamad Yohaniz Atan  
ALP3



## 2.0 PENGENALAN

**KOPTG IKTIKAD SYUKUR SDN. BHD. (“KISSB”)** merupakan anak syarikat milik penuh Koperasi Pegawai Pejabat Pengarah Tanah dan Galian Kuala Lumpur Berhad (“KOPTG”). KISSB ditubuhkan dan diperbadankan sebagai syarikat sendirian dan berhad menurut syer pada 12 April 2016 dengan tujuan untuk menjalankan perniagaan yang berteraskan pelaburan dalam bidang hartanah dan peruncitan di Semenanjung Malaysia.

Secara ringkasnya, perniagaan KISSB pada 2021 adalah tertumpu terhadap pembangunan tanah Taman Iktikad dan peruncitan. Pada tahun 2021, jenama KISSBniaga diwujudkan dalam merealisasikan sebahagian daripada misi syarikat dalam melaksanakan aktiviti peruncitan dengan premis pertama bertempat di Medan Selayang Batu Caves, Selangor. Di samping itu, syarikat juga terlibat dalam Tawaran Awam Permulaan (“IPO”) bermula suku keempat 2021 dengan kaedah *copy trading* terhadap strategi pelaburan KOPTG.

Syarikat sentiasa memastikan harapan dan kepentingan pemegang taruh diutamakan. Syarikat optimis pendapatan yang bakal direkodkan akan lebih konsisten berikutan perluasan segmen pelanggan dibawah jenama

KISSBniaga. Selain aktiviti promosi dan penjualan di kedai, KISSBniaga juga melaksanakan penjualan di lapangan terutamanya di pejabat-pejabat Kerajaan di sekitar Kuala Lumpur dan promosi serta penjualan dalam talian melalui media sosial.

Dalam menjamin KISSB beroperasi pada landasan yang betul, strategi dan pelan tindakan yang dirancang dalam Pelan Strategik 2 Tahun (2021-2022) telah dikaji semula dan dipinda pada akhir suku keempat 2021 sejajar dengan perkembangan dan keperluan semasa operasi perniagaan. Dalam bergerak ke hadapan, Pelan Strategik baharu akan mula dibangunkan pada tahun hadapan dengan format sedia ada bagi menggantikan Pelan Strategik 2 Tahun (2021-2022) yang akan berakhir tahun 2022.

## 3.0 MAKLUMAT SYARIKAT

Nama Syarikat	:	KOPTG IKTIKAD SYUKUR SDN. BHD.
Alamat Perniagaan	:	B-1-9, Level 3, Blok B, Menara Uncang Emas 85, Jalan Loke Yew, 55200 Kuala Lumpur
Nombor Telefon	:	03-9202 9682
No. Pendaftaran SSM	:	1183331-M
Tarikh Pendaftaran	:	12 April 2016

# **VISI**

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**MENJADI SEBUAH SYARIKAT YANG  
BERDAYA SAING DALAM SEKTOR  
HARTANAH DAN PERUNCITAN**

# **MISI**

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**MENINGKATKAN KERJASAMA  
DENGAN RAKAN STRATEGIK DALAM  
BIDANG HARTANAH DAN  
PERUNCITAN**

# **MOTO**

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**KESELESAAN DALAM KEMAMPUAN  
(COMFORT AND AFFORDABLE)**



SURUHANJAYA SYARIKAT MALAYSIA  
COMPANIES COMMISSION OF MALAYSIA



BORANG 9  
AKTA SYARIKAT 1965

[Seksyen 16(4)]

No. Syarikat - MyCoID

1183331	M
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### PERAKUAN PEMERBADANAN SYARIKAT SENDIRIAN

Dengan ini diperakui bahawa

#### **KOPTG IKTIKAD SYUKUR SDN. BHD.**

telah diperbadankan di bawah Akta Syarikat 1965, pada dan mulai dari 12 haribulan April 2016, dan bahawa syarikat ini adalah sebuah syarikat berhad menurut syer dan bahawa syarikat ini adalah sebuah syarikat sendirian.

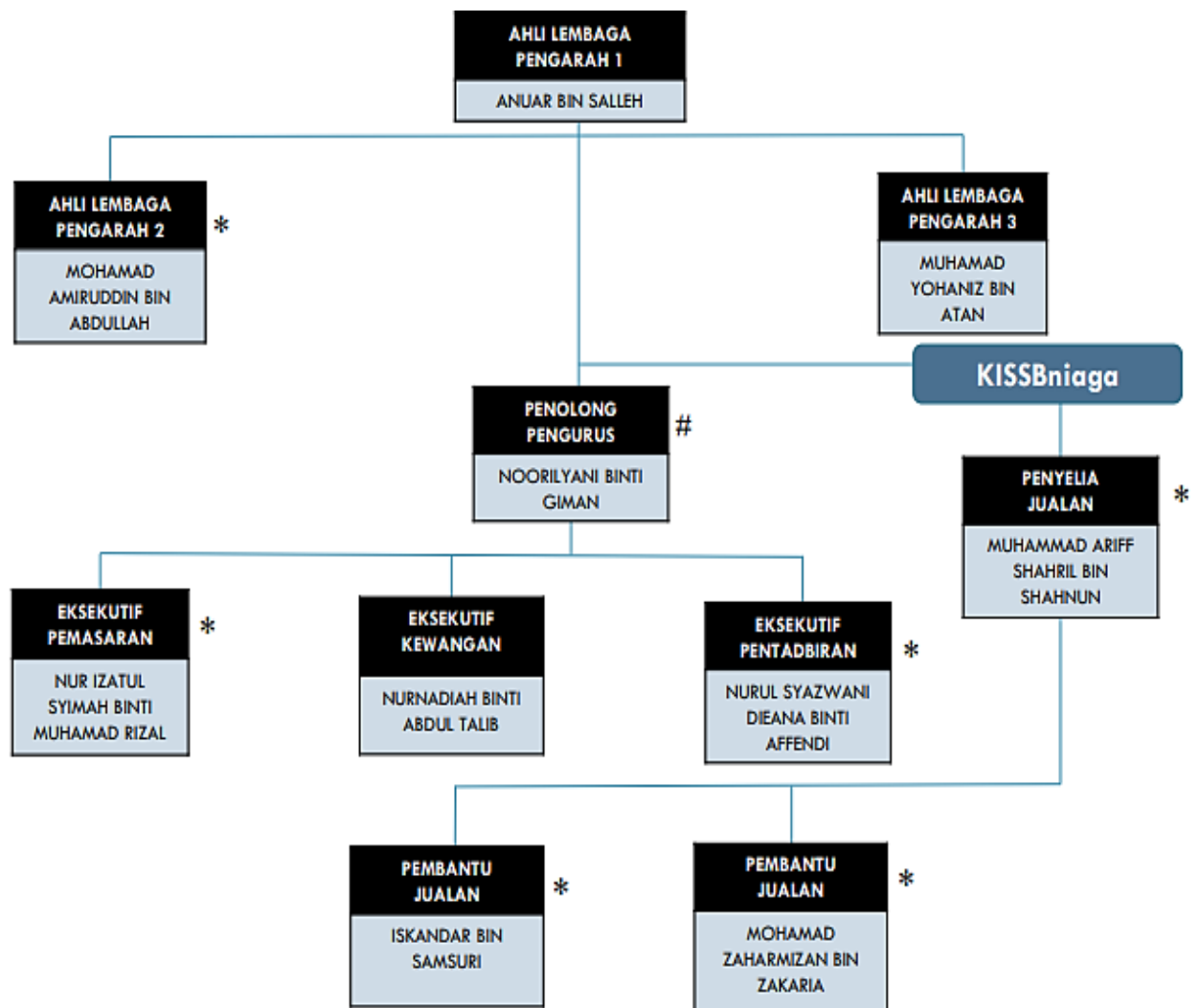
Dibuat di bawah tandatangan dan meterai saya di Kuala Lumpur pada 12 haribulan April 2016.



  
**DATO' ZAHRAH ABD WAHAB FENNER**  
PENDAFTAR SYARIKAT  
MALAYSIA

User : norisa ishat Date : 12/04/2016 12:55:39 PM

## 4.0 Carta Organisasi



### Nota:

#### (\*) **Kontrak perkhidmatan tamat:**

1. Nur Izatul Syimah Binti Muhamad Rizal - 2 September 2021
2. Muhammad Ariff Shahril Bin Shahnun - 31 Januari 2022
3. Mohamad Amiruddin Bin Abdullah - 28 Februari 2022
4. Mohamad Zaharmizan Bin Zakaria - 28 Februari 2022
5. Iskandar Bin Samsuri - 3 Mac 2022
6. Nurul Syazwani Dieana Binti Affendi - 31 Mac 2022

#### (#) **Lantikan perkhidmatan:**

1. Noorilyani Binti Gimam - 1 September 2021

## 5.0 HALA TUJU SYARIKAT

Visi dan Misi yang telah ditetapkan sentiasa menjadi tonggak utama dalam menentukan hala tuju KOPTG Iktikad Syukur Sdn. Bhd. ("KISSB"). Kerjasama erat daripada kakitangan dan pihak pengurusan dalam mendukung aspirasi ini secara bersama menjadi faktor dalam menentukan kejayaan syarikat.

Pelan Strategik dijadikan wahana dalam menterjemahkan visi dan misi tersebut melalui Strategi dan Pelan Tindakan yang dipantau secara suku tahunan. Pelan Strategik 2 Tahun (2021-2022) terbukti menjadi mekanisme yang efektif dalam menyemak dan memantau pencapaian terhadap perancangan yang telah dipersetujui. Ini merupakan rencana jangka pendek yang menjadi penanda aras atau projek rintis dalam menilai kesesuaiannya untuk diaplikasikan sebagai radas pengukur pencapaian KISSB. Dalam menambah baik elemen sedia ada, perancangan jangka sederhana Pelan Strategik bagi tempoh lima tahun (2023-2028) akan dibangunkan pada penghujung tahun 2022.

### Peruncitan

Bisnes peruncitan di bawah jenama KISSBniaga yang bermula pada bulan Mac 2021 akan terus ditambah baik dari semasa ke semasa. Kaedah jualan dan pemasaran secara dalam talian pada asalnya dilaksanakan dalam tempoh Perintah Kawalan Pergerakan ("PKP") akan diteruskan memandangkan ianya telah diterima sebagai satu kaedah jual-beli yang mudah dan mesra pengguna. Jualan secara langsung kepada pelanggan juga dilaksanakan melalui premis dan aktiviti pemasaran di lokasi dan pejabat Kerajaan di sekitar Lembah Klang seperti yang telah dilaksanakan sebelum ini.

Bagi tahun 2022, pemindahan ke lokasi baharu di No. 15, Aras G, Jalan Pelangi 17, Taman Pelangi 51100, Sentul akan memudahkan penjualan secara terus kepada penduduk di

taman perumahan dan kawasan berdekatan. Di samping itu, waktu operasi kedai juga akan dipanjangkan sehingga jam 10 malam berdasarkan waktu operasi kedai-kedai di kawasan berhampiran. Pemindahan ke premis baharu ini juga diharapkan dapat meningkatkan prestasi jualan KISSBniaga secara langsung.

### Penyedia Latihan

Rencana KISSB sebagai penyedia latihan bermula dengan idea kelas komunikasi Bahasa Mandarin. Namun begitu, pelan ini tidak dapat direalisasikan kerana kurangnya persediaan dan ditokok dengan isu pandemik COVID-19. Untuk itu, KISSB akan mengatur semula aktiviti-aktiviti yang telah dirancang bagi penyediaan latihan bermula pada tahun 2022.



Pendekatan usahasama strategik dengan penceramah dari penyedia latihan dari pihak ketiga akan melibatkan pakej latihan berkaitan pemasangan, analisa kerosakan dan baikpulih peralatan elektrik dan elektronik. Selain itu, kelas Bahasa Mandarin secara fizikal juga akan dikendalikan setelah Kerajaan menarik balik arahan dan SOP berkaitan pandemik.

Sasaran dan kategori pelatih bagi pakej latihan berkaitan elektrik dan elektronik telah dikenalpasti dan lokasi bagi program ini akan

diadakan di No. 15, Aras 2, Jalan Pelangi 17, Taman Pelangi 51100, Sentul yang disewa daripada KOPTG.



### **E-Perolehan**

E-perolehan merupakan satu sistem bagi menguruskan permohonan lesen Kementerian

### **Perancangan Masa Hadapan**

KISSB pada zahirnya akan sentiasa memastikan kewujudan syarikat terus relevan sebagai subsidiari KOPTG terutamanya dalam menyumbang kepada pendapatan dan keuntungan kumpulan secara keseluruhan. Untuk itu, kajian semula terhadap visi, misi dan objektif syarikat akan diadakan pada penghujung tahun 2022 dalam usaha membentuk serta mengemaskini strategi dan tindakan bagi lima



tahun mendatang. Ini juga bermaksud, skop perniagaan akan diperluaskan dan tidak bertumpu hanya kepada hartanah dan peruncitan sahaja.

Dalam tempoh terdekat dan strategi jangka sederhana, antara program yang telah diperincikan ialah e-perolehan dan penyediaan latihan seperti dinyatakan di atas.



Berdasarkan analisis serta pertimbangan yang menyeluruh, bagi strategi jangka panjang, KISSB telah merencana pelaksanaan beberapa bisnis atau projek usahasama dalam sektor penternakan dan pertanian, perniagaan dalam kategori automotif (sewa dan jual-beli) serta usahasama mengimport kereta terpakai (reconditioned car). Pelan-pelan tindakan bagi strategi jangka panjang ini akan diperincikan dalam Pelan Strategik 5 Tahun 2023-2025 yang akan diterbitkan selewat-lewatnya pada suku kedua tahun 2023.

### **Kesimpulan**

Projek Taman Iktikad dijangka selesai dan dijual sepenuhnya sebelum suku keempat tahun 2022. Bergerak ke hadapan dalam merentasi sempadan memasuki fasa pasca-pandemik dan dalam memastikan kelestarian syarikat, KISSB perlu sentiasa mencari peluang perniagaan atau perancangan baharu yang boleh mendatangkan keuntungan. Perancangan khusus peruncitan, penyediaan latihan dan sebutharga/tender e-Perolehan pada tahun-tahun mendatang dijangka akan menjadi sumber pendapatan utama syarikat.

# AKTIVITI 2021

PKP 2021  
13 JAN -  
4 MAC

PKPB 2021  
5 MAC -  
6 MEI

PKP 2021  
7 MEI -  
28 JUN

PKPP 2021  
JUL -  
DIS

**PKP**  
FEB - MAC  
2021

**PKP**  
MAC 2021

Pembukaan Kedai Runcit di bawah jenama KISSBniaga.

**KISSB**niaga.com

**PKP**  
APRIL 2021

- Bengkel Pelaporan Pencapaian Strategik Q1/2021.
- Penyediaan Buku Laporan Tahunan 2021.



**PKP**  
**MEI - SEPT 2021**

Bekerja Dari Rumah (BDR)

**PKP**  
**OGOS 2021**

Pelantikan Jurukur Tanah Berlesen  
Jurukur Amran Consultant

**PKP**  
**SEPTEMBER 2021**

Taman Iktikad - Penyerahan Surat Hakmilik (Asal)  
kepada PTD Sepang untuk proses pengeluaran Hakmilik  
Sementara

## OKTOBER 2021

- Urus setia Mesyuarat Agung Tahunan ke-8 KOPTG KL Berhad
- 18 Oktober 2021 - Operasi pejabat KISSB kembali seperti biasa



# GAMBAR-GAMBAR SEKTAR MESYUARAT AGUNG TAHUNAN KE-8 KOPTG KL BERHAD



## NOVEMBER 2021

- Taman Iktikad - Pelantikan *Real Estate Agent* - Esprit Estate Agent Sdn. Bhd.
- Bengkel Pelaporan Pelan Strategik dan Perancangan Tahun 2022.

## DISEMBER 2021

- Taman Iktikad - Pelantikan Peguam - Tetuan Zain Megat dan Murad.
- Taman Iktikad - Perbincangan kerjasama antara KISSB, Tetuan Zain Megat dan Murad dan Bank Rakyat Seksyen 14, Shah Alam.

# Aktiviti, Urusan dan Perbelanjaan Projek Taman Iktikad

**2017 &  
2018**

Perbelanjaan Awal Pembelian Tanah  
Lot 959

**RM2,187,157**

**2019**

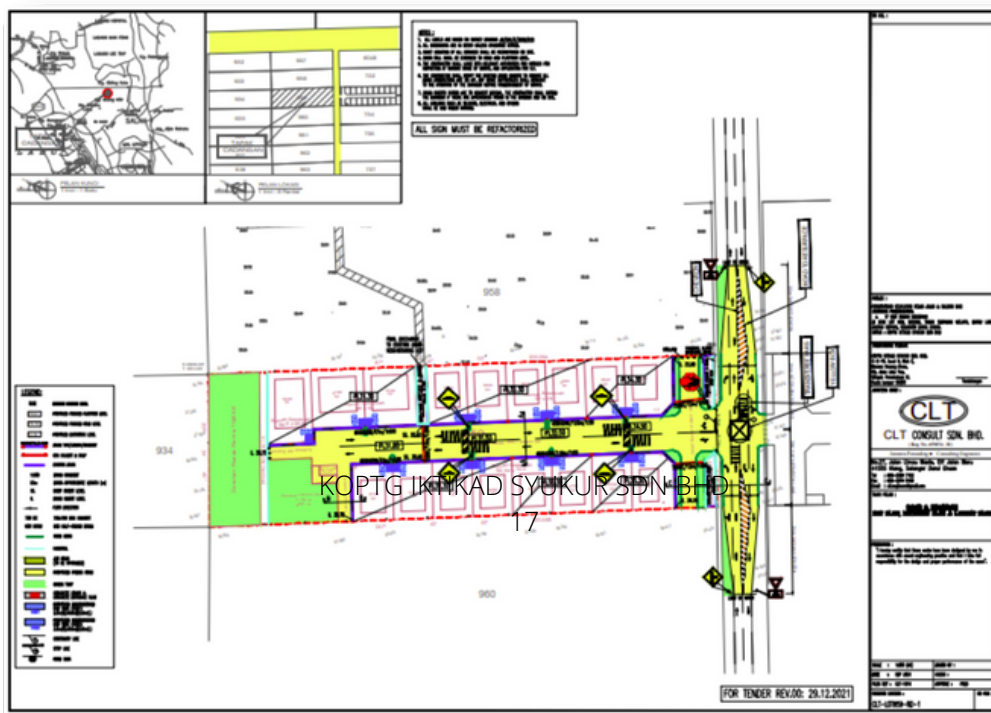
1. Bayaran Notis Taksiran  
2. Bayaran Baki Akhir Belian  
3. Permohonan Tukar Syarat & Pecah  
Sempadan

**RM625,371**

**2020**

1. Caj Pemajuan, ISF - MPS  
2. Cukai Tanah Permohonan KM dan  
Kelulusan Pelan Alamat

**RM111,743**



**Pelan Jalan dan Saliran Taman Iktikad**

# Aktiviti, Urusan dan Perbelanjaan Projek Taman Iktikad 2021

**MAC**

Sumbangan - Caruman Parit - Pengarah  
Pengairan dan Saliran Negeri Selangor

**RM14,995**

**APRIL &  
JULAI**

*Soil Investigation Report* - Geo Strata Sdn Bhd

**RM16,200**

**OGOS**

1. Bayaran Premium, Caruman Kubur, CTTT, Pendaftaran Hakmilik dan Notis bagi Pemindaan Syarat Nyata - Bendahari Negeri Selangor
2. Bayaran Pengukuran Tanah dan Lombong - Akauntan Negara
3. Fi Juru ukur - eLJT

**RM108,792**

**SEPTEMBER**

1. Bayaran Pelan Kerja Tanah - Bendahari Negeri Selangor
2. Fi *Traffic Management Officer* (TMO)
3. Penyerahan Surat Hakmilik (Asal) kepada PTD Sepang untuk proses pengeluaran Hakmilik Sementara

**RM52,500**

**NOVEMBER**

1. Bayaran Cagaran Kerja Tanah - MPS
2. Bayaran ISF - MPS
3. Tuntutan Bayaran - Jurukur Amran Consultant
4. Kelulusan dan Bayaran Lanjutan Tempoh KM

**RM50,270**

**DISEMBER**

1. Pelantikan Esprit Estate Agent Sdn Bhd sebagai Ejen Eksklusif Perunding Hartanah
2. Kelulusan penuh Pelan Kerja Tanah - MPS
3. Pelantikan Tetuan Zain Megat dan Murad bagi urusan guaman Taman Iktikad

## 6.2 Bisnes Peruncitan KISSBniaga

KISSBniaga merupakan jenama yang dilancarkan bagi menjalankan aktiviti bisnes peruncitan. Premis pertama beralamat di C-27-G, Ground Floor, Jalan Selayang 1, Medan Selayang, 68100 Batu Caves, Selangor menjadi pusat operasi atau kedai yang melaksanakan aktiviti-aktiviti jualan dan pemasaran produk-produk KISSBniaga. Produk-produk sejuk beku dan hasil laut merupakan antara produk-produk utama yang dijual pada awal pembukaan di premis ini.

Bermula pada bulan Mac 2021, KISSBniaga wujud bagi mencapai sebahagian visi dan misi syarikat dalam penglibatan di bidang peruncitan; di samping mengambil peluang yang wujud bagi sektor peruncitan dalam tempoh Perintah Kawalan Pergerakan (“PKP”) rentetan pandemik COVID-19. Walaupun terdapat sekatan pergerakan dan kekangan operasi dalam tempoh tersebut, KISSBniaga menyediakan perkhidmatan penghantaran



**Premis KISSBniaga di Medan Selayang**



**Proses Semakan Tarikh Luput Stok**

bagi barangan runcit yang dipesan secara dalam talian. Perubahan ke fasa Perintah Kawalan Pergerakan Bersyarat (“PKPB”) mengakibatkan Tatacara Pengendalian Piawai (“SOP”) yang lebih longgar termasuk pembukaan pejabat-pejabat Kerajaan dan sektor swasta. KISSBniaga mula melaksanakan pemasaran dan jualan secara langsung di lokasi dan pejabat Kerajaan seperti di Pejabat Pengarah Tanah dan Galian Wilayah Persekutuan Kuala Lumpur.

Bagi tahun 2021, dalam tempoh 10 bulan operasi KISSBniaga merekodkan jumlah jualan sebanyak RM25,971.17. Ini sedikit sebanyak menyumbang kepada aktiviti aliran tunai syarikat secara keseluruhan.

Bagi tahun 2022, premis di Medan Selayang akan ditutup dan berpindah ke lokasi baharu di No. 15, Aras G, Jalan Pelangi 17, Taman Pelangi 51100, Sentul. Premis baharu ini dijangka akan memudahkan penjualan secara terus kepada penduduk di taman perumahan dan kawasan berdekatan. Kategori produk akan ditambah kepada barang-barang keperluan harian dan peribadi seperti beras, gula, tepung, biskut, susu, sabun, syampu, pencuci dan sebagainya. Aktiviti pemasaran secara dalam talian akan digiatkan dan aktiviti jualan di lapangan di sekitar Lembah Klang akan diteruskan dengan penambahan produk-produk yang lebih menarik. Waktu operasi kedai juga akan dipanjangkan sehingga pukul 10 malam setara waktu operasi kedai-kedai di kawasan berhampiran.

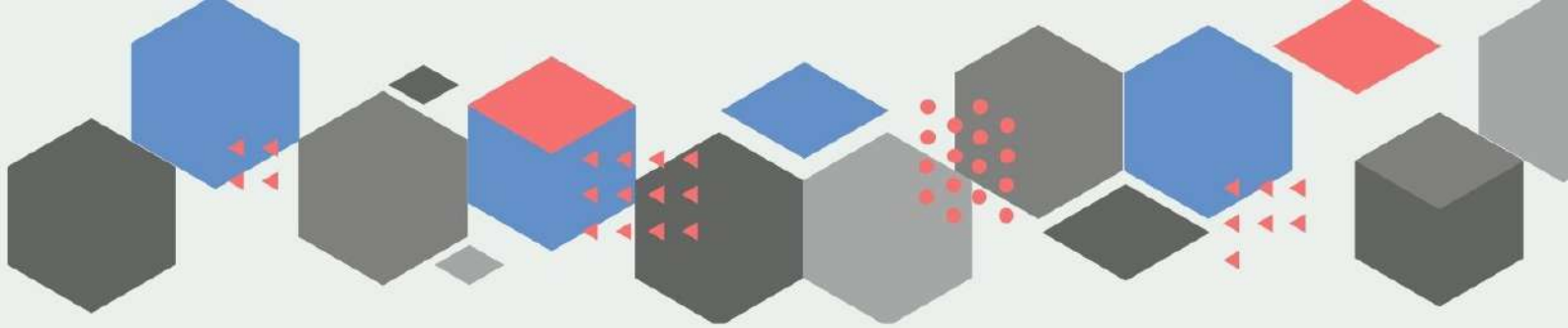


### **Risalah Dalam Talian Promosi Produk Segar dan Sejuk Beku**

Aktiviti peruncitan KISSBniaga adalah penting sebagai salah satu sumber pendapatan utama bagi syarikat. Penggunaan teknologi akan dimanfaatkan dalam menghubungkan nilai dan aspirasi pengguna dengan produk serta servis yang boleh ditawarkan oleh KISSBniaga. Pemasaran dalam talian melalui media sosial akan menjadi medium utama yang menghubungkan pelanggan kepada KISSBniaga. Perancangan rapi dengan gabungan aktiviti pemasaran secara fizikal dan dalam talian secara efisien akan menyokong dalam penjanaaan pendapatan yang diharapkan.

**KISSB**niaga.com





# **BAHAGIAN B**

## LAPORAN KEWANGAN SYARIKAT

**KOPTG IKTIKAD SYUKUR SDN. BHD.**

[ Company No.: 201601012400 (1183331 - M) ]  
*Incorporated in Malaysia*

**REPORT AND FINANCIAL STATEMENTS**

**31 DECEMBER 2021**

**KOPTG IKTIKAD SYUKUR SDN. BHD.**

*(Incorporated in Malaysia)*

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**KOPTG IKTIKAD SYUKUR SDN. BHD.**

*(Incorporated in Malaysia)*

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**CORPORATE INFORMATION**

**BOARD OF DIRECTORS**

ANUAR BIN SALLEH  
MUHAMAD YOHANIZ BIN ATAN

**SECRETARY**

ROZY BIN A. RAZAK (LS 0001706)

**REGISTERED OFFICE**

No. 63, Level 1,  
Jalan Dato' Hj Eusoff, Damai Complex,  
Jalan Sultan Azlan Shah (Jalan Ipoh),  
50400 Kuala Lumpur.

**PRINCIPAL PLACE OF BUSINESS**

B-1-9, Level 3, Block B,  
Menara Uncang Emas,  
85 Jalan Loke Yew,  
55200 Kuala Lumpur.

**AUDITORS**

KUZAIMI & CO. (AF 1492)  
Chartered Accountants

**PRINCIPAL BANKER**

MAYBANK ISLAMIC BERHAD  
IBS Kompleks Daya Bumi, Kuala Lumpur

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
*(Incorporated in Malaysia)*

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**DIRECTORS' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Directors hereby submit their report together with the audited financial statements of the Company for the financial year ended 31 December 2021.

**PRINCIPAL ACTIVITIES**

The Company is principally engaged in the business of property developers and building contractors, travel agency and general trading.

There have been no significant changes to these principal activities during the financial year.

**FINANCIAL RESULTS**

	<b>RM</b>
Loss after tax	(343,063)
Accumulated losses brought forward	<u>(874,700)</u>
Accumulated losses carried forward	<u><u>(1,217,763)</u></u>

**DIVIDENDS**

No dividend have been paid or declared since the end of the previous year. The directors do not recommend that a dividend to be paid in respect of the current year.

**RESERVES AND PROVISIONS**

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

**SHARES AND DEBENTURES**

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

**KOPTG IKTIKAD SYUKUR SDN. BHD.**

*(Incorporated in Malaysia)*

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**SHARE OPTIONS**

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

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

**DIRECTORS**

The Directors of the Company who served since beginning of the financial year to the date of this report are:

Anuar Bin Salleh

Muhamad Yohaniz Bin Atan

Mohamad Amiruddin Bin Abdullah

(Resigned w.e.f. 28/02/2022)

**DIRECTORS' INTEREST**

According to the register of Directors' shareholding, none of the Directors in office at the end of the financial year have interest in shares of the Company.

**HOLDING COMPANY**

The Company is a subsidiary of Koperasi Pegawai Pejabat Pengarah Tanah dan Galian Kuala Lumpur Berhad, a Cooperation incorporated in Malaysia, which is also regarded by the directors as the ultimate holding company.

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
*(Incorporated in Malaysia)*

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**DIRECTORS' BENEFITS**

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

Since the end of the previous year, no director has received or become entitled to receive a benefit (other than a benefit included in the aggregate amount of remunerations received or due and receivable by the directors show 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**

The amounts of the remunerations of the directors or past directors of the Company comprising remunerations received or receivable from the Company during the year are as follows:

	<b>2021</b>
	<b>RM</b>
Remunerations	<u>54,000</u>
	<u><u>54,000</u></u>

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

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

**INDEMNIFYING DIRECTORS, OFFICERS OR AUDITORS**

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

**KOPTG IKTIKAD SYUKUR SDN. BHD.**

*(Incorporated in Malaysia)*

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**OTHER STATUTORY INFORMATION**

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

- i) 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
- ii) 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 realizable values.

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

- i) which would render the amount written off for bad debts or the amount of the allowance for doubtful debts inadequate to any substantial extent in the financial statements of the Company; or
- ii) which would render the values attributed to current assets in the financial statements of the Company misleading, or
- iii) which have arisen which render adherence to the existing method of valuation of assets or liabilities of the Company misleading or inappropriate, or
- iv) not otherwise dealt with in this report or the financial statements which would render any amounts stated in the financial statements of the Company misleading.

At the date of this report, there does not exist:

- i) any charge on the assets of the Company which has arisen since the end of the financial year which secures the liabilities of any other person, or
- ii) 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 year which, in the opinion of the directors, will or may substantially affect the ability of the Company to meet its obligations when they fall due.

In the opinion of the Directors:

- i) the results of the operations of the Company for the current financial year were not substantially affected by any item, transaction or event of a material and unusual nature.
- ii) no item, transaction or event of a material and unusual nature occurred in the interval between the end of that financial year and at 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.



**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
(Incorporated in Malaysia)

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**AUDITORS' REMUNERATIONS**

Total amounts paid to or receivable by the auditors as remunerations for their services as auditors are as follows:

	<b>2021 RM</b>
Statutory audit	<u>5,900</u>

**AUDITORS**

The retiring auditors, Messrs. Kuzaimi & Co., have indicated their willingness to be re-appointed.

This report was approved by the Board of Directors

Signed by the Board of Directors



**ANUAR BIN SALLEH**  
Director



**MUHAMAD YOHANIZ BIN ATAN**  
Director

Kuala Lumpur  
Dated: **1 1 MAY 2022**

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
(Incorporated in Malaysia)

**STATEMENT BY DIRECTORS**  
Pursuant to Section 251(2) of the Companies Act, 2016

The Directors of **KOPTG IKTIKAD SYUKUR SDN. BHD.** state that, in their opinion, the financial statements of the Company set out on pages 11 to 36 are drawn up in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Companies Act, 2016 in Malaysia, so as to give a true and fair view of the state of affairs of the Company as at 31 December 2021 and of the results of its operations and of the cash flows of the Company for the year ended on that date.

By the Board of Directors



**ANUAR BIN SALLEH**  
Director



**MUHAMAD YOHANIZ BIN ATAN**  
Director

Kuala Lumpur  
Dated: 11 MAY 2022

**STATUTORY DECLARATION**  
Pursuant to Section 251(1) (b) of the Companies Act, 2016

I, **ANUAR BIN SALLEH**, being the Director primarily responsible for the accounting records and financial management of **KOPTG IKTIKAD SYUKUR SDN. BHD.**, do solemnly and sincerely declare that the financial statements as set out on pages 11 to 36 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.

Subscribed and solemnly declared by )  
**ANUAR BIN SALLEH** )  
at Shah Alam in the State of Selangor )  
on 11 MAY 2022 )



**ANUAR BIN SALLEH**

Before me:



Commissioner for Oath



No.27-2, 2nd Floor,  
Jalan Tengku Ampuan Zabedah F9/F  
Seksyen 9, 40100 Shah Alam  
Selangor

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KOPTG IKTIKAD SYUKUR SDN. BHD.**

[ Company No: 201601012400 (1183331 - M) ]

### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the financial statements of **KOPTG IKTIKAD SYUKUR SDN. BHD.**, which comprise the statement of financial position as at 31 December 2021, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 11 to 36.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2021, and of its financial performance and its cash flows for the year then ended in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Companies Act, 2016 in Malaysia.

#### *Basis for Opinion*

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Independence and Other Ethical Responsibilities*

We are independent of the Company in accordance with the *By-Laws (on Professional Ethics, Conduct and Practice)* of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
KOPTG IKTIKAD SYUKUR SDN. BHD.**

[ Company No: 201601012400 (1183331 - M) ] *(Continued)*

*Information Other than the Financial Statements and Auditors' Report Thereon*

The directors of the Company are responsible for the other information. The other information comprises the Directors' Report but does not include the financial statements of the Company and our auditors' report thereon.

Our opinion on the financial statements of the Company does not cover the Directors' Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Company, our responsibility is to read the Directors' Report and, in doing so, consider whether the Directors' Report is materially inconsistent with the financial statements of the Company or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of the Directors' Report, we are required to report that fact. We have nothing to report in this regard.

*Responsibilities of the Directors for the Financial Statements*

The directors of the Company are responsible for the preparation of financial statements of the Company that give a true and fair view in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Companies Act, 2016 in Malaysia. The directors are also responsible for such internal control as the directors determine is necessary to enable the preparation of financial statements of the Company that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Company, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

*Auditors' Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements of the Company as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
KOPTG IKTIKAD SYUKUR SDN. BHD.**

[ Company No: 201601012400 (1183331 - M) ] *(Continued)*

*Auditors' Responsibilities for the Audit of the Financial Statements (Continued)*

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
4. Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements of the Company, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

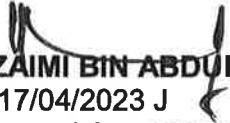
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
KOPTG IKTIKAD SYUKUR SDN. BHD.**

[ Company No: 201601012400 (1183331 - M) ] *(Continued)*

**Other Matters**

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 purpose. We do not assume responsibility to any other person for the content of this report.

  
**KUZAIMI & CO.**  
AF 1492  
Chartered Accountants

  
**KUZAIMI BIN ABDULLAH**  
02417/04/2023 J  
Chartered Accountant

Date: 11 May 2022  
Kuala Lumpur

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
*(Incorporated in Malaysia)*
**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2021**

	Note	2021 RM	2020 RM
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	2,947,808	42,210
Trademark	7	222	259
Investment property	8	-	2,763,001
Investment in equity instruments	9	267,500	-
		<u>3,215,530</u>	<u>2,805,470</u>
<b>CURRENT ASSETS</b>			
Inventories	10	2,965	5,001
Trade and other receivables	11	27,331	26,831
Deposits and prepayments	12	1,085,430	1,014,380
Cash and cash equivalents	13	470,652	1,417,421
		<u>1,586,378</u>	<u>2,463,633</u>
<b>TOTAL ASSETS</b>		<u><u>4,801,908</u></u>	<u><u>5,269,103</u></u>
<b>EQUITY</b>			
Share capital	14	6,000,004	6,000,004
Accumulated losses		<u>(1,217,763)</u>	<u>(874,700)</u>
		<u>4,782,241</u>	<u>5,125,304</u>
<b>NON-CURRENT LIABILITY</b>			
Deferred tax liabilities	15	5,781	2,551
		<u>5,781</u>	<u>2,551</u>
<b>CURRENT LIABILITY</b>			
Trade and other payables	16	13,886	141,248
		<u>13,886</u>	<u>141,248</u>
<b>TOTAL LIABILITIES</b>		<u>19,667</u>	<u>143,799</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><u>4,801,908</u></u>	<u><u>5,269,103</u></u>

The accompanying notes form an integral part of, and should be read in conjunction with, these financial statements

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
*(Incorporated in Malaysia)*

**STATEMENT OF COMPREHENSIVE INCOME  
 FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 RM	2020 RM
Revenue	17	27,471	317,073
Cost of sales		<u>(33,004)</u>	<u>-</u>
Gross (loss) / profit		(5,533)	317,073
Other operating income		6,239	1,584
Employee benefits		(197,893)	(100,100)
Other administration expenses		<u>(183,673)</u>	<u>(508,597)</u>
Loss before tax	18	(380,860)	(290,040)
Taxation expense	19	37,797	(68,123)
Loss after tax		<u><u>(343,063)</u></u>	<u><u>(358,163)</u></u>

The accompanying notes form an integral part of, and should be read in conjunction with, these financial statements



**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
*(Incorporated in Malaysia)*

**STATEMENT OF CHANGES IN EQUITY  
 FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Share capital RM</b>	<b>Accumulated losses RM</b>	<b>Total RM</b>
Balance at 31 December 2019	6,000,004	(516,537)	5,483,467
Issue of shares	-	-	-
Net loss for the year	-	(358,163)	(358,163)
Balance at 31 December 2020	6,000,004	(874,700)	5,125,304
Issue of shares	-	-	-
Net loss for the year	-	(343,063)	(343,063)
Balance at 31 December 2021	<u>6,000,004</u>	<u>(1,217,763)</u>	<u>4,782,241</u>

The accompanying notes form an integral part of, and should be read in conjunction with, these financial statements

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
(Incorporated in Malaysia)

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
<b>Cash flow from operating activities</b>		
Loss before tax	(380,860)	(290,040)
Adjustment for:		
Amortisation	37	37
Bad debt written off	-	12,664
Depreciation of property, plant and equipment	13,282	5,927
Operating loss before working capital changes	<u>(367,541)</u>	<u>(271,412)</u>
Decrease in inventories	2,036	-
Increase in trade and other receivables	(500)	(26,830)
Increase in deposits and prepayments	(71,050)	(342,400)
(Decrease) / Increase in trade and other payables	<u>(127,362)</u>	<u>120,598</u>
Cash flows from operations	(564,417)	(520,044)
Tax paid	-	(66,000)
Tax refund	41,027	-
Net cash outflows from operating activities	<u>(523,390)</u>	<u>(586,044)</u>
<b>Cash flows from investing activities</b>		
Placement of fixed deposit	-	(1,000,786)
Purchase of property, plant and equipment	(155,879)	(15,324)
Purchase of investment property	-	(106,300)
Purchase of investment in equity instruments	(267,500)	-
Gain on sales of investment property	-	1,936,508
Uplift of fixed deposit	1,000,786	-
Net cash inflows from investing activities	<u>577,407</u>	<u>814,098</u>
<b>Net increase in cash and cash equivalents</b>	54,017	228,054
Cash and cash equivalents at beginning of the financial year		
financial year	<u>416,635</u>	<u>188,581</u>
Cash and cash equivalents at the end of financial year	<u>470,652</u>	<u>416,635</u>
<b>Cash and cash equivalents at the end of financial year comprise:</b>		
Cash and cash equivalent (Note 13)	470,652	1,417,421
Fixed deposit pledged with licensed bank (Note 13)	-	(1,000,786)
	<u>470,652</u>	<u>416,635</u>

The accompanying notes form an integral part of, and should be read in conjunction with, these financial statements

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*(Incorporated in Malaysia)*

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. GENERAL INFORMATION**

The Company is a private Company incorporated and domiciled in Malaysia. The principal activities of the Company are as property developers and building contractors, travel agency and general trading. There have been no significant changes to the principal activities of the Company during the financial year under review.

The Company's registered office is located at No. 63, Level 1, Jalan Dato' Hj Eusoff, Damai Complex, Jalan Sultan Azlan Shah (Jalan Ipoh), 50400 Kuala Lumpur.

The Company's principal place of business is located at B-1-9, Level 3, Block B, Menara Uncang Emas, 85 Jalan Loke Yew, 55200 Kuala Lumpur.

The number of employees of the Company at the end of the financial year is 6 (2020: 3).

The financial statements of the Company are presented in Ringgit Malaysia (RM).

The financial statements were authorized for issue by the Board of Directors on 11 May 2022.

**2. COMPLIANCE WITH FINANCIAL REPORTING STANDARDS AND THE COMPANIES ACT 2016**

The financial statements have been prepared in compliance with the Malaysian Private Entities Reporting Standard (MPERS) issued by the Malaysian Accounting Standard Board (MASB) and the provisions of the Malaysian Companies Act 2016.

**3. BASIS OF PREPARATION**

The financial statements of the Company have been prepared using cost and fair value bases.

Management has used estimates and assumptions in measuring the reported amounts of assets and liabilities at the end of the reporting period and the reported amounts of revenues and expenses during the reporting period. Judgments and assumptions are applied in the measurement, and hence, the actual results may not coincide with the reported amounts. The areas involving significant judgments and estimation uncertainties are disclosed in Note 5.

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**4. SIGNIFICANT ACCOUNTING POLICIES**

**4.1 Property, Plant and Equipment**

Operating tangible assets that are used for more than one accounting period in the production and supply of goods and services, for administrative purposes or for rental to others are recognized as property, plant and equipment when the Company obtains control of the assets. The assets, including major spares, servicing equipment and stand-by equipment, are classified into appropriate classes based on their nature. Any subsequent replacement of a significant component in an existing asset is capitalized as a new component in the asset and the old component is derecognized.

All property, plant and equipment are initially measured at cost. For a purchased asset, cost comprises purchase price plus all directly attributable costs incurred in bringing the asset to its present location and condition for management’s intended use. For a self-constructed asset, cost comprises all direct and indirect costs of construction (including provision for restoration and cost of major inspection) but excludes internal profits.

All property, plant and equipment are subsequently measured at cost less accumulated depreciation and accumulated impairment losses. Freehold land and capital work-in-progress are not depreciated but are subject to impairment test if there is any indication of impairment.

All other property, plant and equipment are depreciated by allotting the depreciable amount of a significant component or of an item over the remaining useful life. The depreciation methods used straight line and the annual rates used of the respective classes of property, plant and equipment are as follows:

Computer and software	25%
Furniture and fittings	10%
Office equipments	25%
Renovation	10%
Signboard	10%

At the end of each reporting period, the useful life and depreciation methods for the property, plant and equipment are reviewed for reasonableness. Any change in estimate of an item is adjusted prospectively over its remaining useful life, commencing in the current period.

**4.2 Intangible Asset**

The company applies the cost model for the subsequent measurement of acquired identified intangible assets. After initial recognition, identifiable intangible asset are each measured at cost less accumulated amortisation and accumulated impairment losses. The amortisation method used and the estimated useful lives of the respective classes of intangible assets are as follows:

Trademarks	10%
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**4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4.3 Investment Property**

Investment property is property (land or building) held by the owner or by the lessee under a finance lease for capital appreciation, to earn rentals or both.

An investment property is recorded at cost on initial recognition. The cost of a purchased investment property comprises purchase price and any directly attributable expenditure and other transaction costs. The cost of a self-constructed investment property comprises construction cost and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, but exclude internal profit.

Investment properties whose fair value can be measured reliably without undue cost or effort on an ongoing basis, are measured at fair value at each reporting date, with changes in fair value recognised in profit or loss for the period in which they arise. Fair value is determined by reference to a quoted market price, if observable.

If a reliable measure of fair value of an investment property is no longer available without undue cost or effort, the investment property shall thereafter be measured at cost less accumulated depreciation and any accumulated impairment losses, until a reliable measure of fair value becomes available. The carrying amount of the investment property on the date of transfer becomes its deemed cost for subsequent accounting purposes.

Investment properties whose fair value cannot be measured reliably without undue cost or effort on an ongoing basis, are measured at cost less accumulated depreciation and any accumulated impairment losses.

Freehold land and investment properties under construction are not depreciated. All other investment properties are depreciated by allocating the depreciable amounts of assets less their residual values over their estimated useful lives, using straight-line method.

At the end of each reporting period, the estimated residual values, estimated useful lives and depreciation methods are reviewed for any significant changes. If there is any change, the depreciation of an asset is revised prospectively.

**4.4 Inventories**

Inventories are measured at the lower of cost (determined on the first-in, first-out basis) and net realisable value (which is the estimated selling price less costs to complete and sell). Cost comprises purchase price and directly attributable costs of bringing the inventories to their present location and condition. For manufactured goods, cost includes conversion costs of labour and variable and fixed production overheads.

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**4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4.5 Cash and Cash Equivalents**

The Company's cash management policy is to use cash and bank balances, bank overdrafts and short-term trade financing to manage cash flows to ensure sufficient liquidity to meet the Company's obligations.

**4.6 Impairment of Non-Financial Assets**

An impairment loss arises when the carrying amount of a Company's assets exceeds its recoverable amount. At the end of each reporting date, the Company assesses whether there is any indication that a stand-alone asset or a cash-generating unit may be impaired by using external and internal sources of information. If any such indication exists, the Company estimates the recoverable amount of the asset or cash-generating unit.

If an individual asset generates independent cash inflows, it is tested for impairment as a stand-alone asset. If an asset does not generate independent inflows, it is tested for impairment together with other assets in a cash-generating unit, at the lowest level in which independent cash inflows are generated and monitored for internal management purposes.

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and the value in use. The Company determines the fair value less costs to sell of an asset or a cash-generating unit in a hierarchy based on: (i) price in a binding sale agreement (ii) market price traded in an active market; and (iii) estimate of market price using the best available information. The value in use is estimated by discounting the net cash inflows (by an appropriate discount rate) of the asset or unit, using reasonable and supportable management's budgets and forecasts of five years and extrapolation of cash inflows for period beyond the five year forecast or budget.

For an assets measured on a cost-based model, any impairment loss is recognised in profit or loss. For a cash-generating unit, any impairment loss is allocated to the assets of the unit pro rata based on the relative carrying amounts of the assets.

The Company reassesses the recoverable amount of an impaired asset or cash generating unit if there is any indication that an impairment loss recognised previously may have reversed. Any reversal of impairment loss for an asset carried at a cost-based model is recognised in profit or loss, subject to the limit that the revised carrying amount does not exceed the amount that would have been determined had no impairment loss been recognised previously.

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**4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4.7 Share Capital**

Ordinary shares and non-redeemable preference share issued that carry no put option and no mandatory contractual obligation: (i) to deliver cash or another financial asset; or (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the Company, are classified as equity instruments.

When ordinary shares and other equity instruments are issued in a private placement or in a rights issue to existing shareholders, they are recorded at the issue price. For ordinary shares and other equity instruments issued in exchange for non-monetary assets, they are measured by reference to the fair values of the assets received.

When ordinary shares and other equity instruments are issued as consideration transferred in a business combination or as settlement of an existing financial liability, they are measured at their fair value at the date of the exchange transaction. Transaction costs of an equity transaction are accounted for as a deduction from equity, net of any related income tax effect.

**4.8 Financial Instruments**

**(a) Initial Recognition and Measurement**

The Company recognizes a financial asset or a financial liability (including derivatives instruments) in the statement of financial position when, and only when, it becomes a party to the contractual provisions of the instrument. On initial recognition, all financial assets and financial liabilities are measured at fair value, which is generally the transaction price, plus transaction costs if the financial asset or financial liability is not measured at fair value through profit or loss. For instruments measured at fair value through profit or loss, transaction costs are expensed to profit or loss when incurred.

**(b) Derecognition of Financial Instruments**

A financial asset is derecognized when, and only when, the contractual rights to receive the cash flows from the financial asset expire, or when the Company transfers the contractual rights to receive cash flows of the financial asset, including circumstances when the Company acts only as collecting agent of the transferee, and retains no significant risks and rewards of ownership of the financial asset or no continuing involvement in the control of the financial asset transferred.

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**4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4.8 Financial Instruments (continued)**

**(b) Derecognition of Financial Instruments (continued)**

A financial liability is derecognized when, and only when, it is legally extinguished, which is either when the obligation specified in the contract is discharged or cancelled or expires. A substantial modification of the terms of an existing financial liability is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. For this purpose, the Company considers a modification as substantial if the present value of the revised cash flows of the modified terms discounted at the original effective interest rate differs by 10% or more when compared with the carrying amount of the original liability.

**(c) Subsequent Measurement of Financial Assets**

For the purpose of subsequent measurement, the Company classifies financial assets into two categories, namely: (i) financial assets at fair value through profit or loss, and (ii) financial assets at amortised cost.

After initial recognition, investments in preference shares and ordinary shares are measured at their fair values by reference to the active market prices, if observable, or otherwise by a valuation technique, without any deduction for transaction costs it may incur on sale or other disposal.

Investments in debt instruments, whether quoted or unquoted, are subsequently measured at amortised cost using the effective interest method. Investments in unquoted equity instruments and whose fair value cannot be reliably measured are measured at cost.

Other than financial assets measured at fair value through profit or loss, all other financial assets are subject to review for impairment.

**(d) Subsequent Measurement of Financial Liabilities**

After initial recognition, all financial liabilities are measured at amortised cost using the effective interest method.

**(e) Fair Value Measurement of Financial Instruments**

The fair value of a financial asset or a financial liability is determined by reference to the quoted market price in an active market, and in the absence of an observable market price, by a valuation technique using reasonable and supportable assumptions.



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**4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4.8 Financial Instruments (continued)**

**(f) Recognition of Gains and Losses**

Fair value changes of financial assets and financial liabilities classified as at fair value through profit or loss are recognised in profit or loss when they arise.

For financial assets and financial liabilities carried at amortised cost, a gain or loss is recognised in profit or loss only when the financial asset or financial liability is derecognised or impaired, and through the amortisation process of the instrument.

**(g) Impairment and Uncollectibility of Financial Assets**

At the end of each reporting period, the Company examines whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Evidence of trigger loss events include: (i) significant difficulty of the issuer or obligor; (ii) a breach of contract, such as a default or delinquency in interest or principal payments; (iii) granting exceptional concession to a customer; (iv) it is probable that a customer will enter bankruptcy or other financial reorganization; (v) the disappearance of an active market for that financial asset because of financial difficulties; or (vi) any observable market data indicating that there may be a measurable decrease in the estimated future cash flows from a group of financial assets.

For a non-current loan and receivable carried at amortised cost, the revised estimated cash flows are discounted at the original effective interest rate. Any impairment loss is recognised in profit or loss and a corresponding amount is recorded in a loss allowance account. Any subsequent reversal of impairment loss of the financial assets is reversed in profit or loss with a corresponding adjustment to the loss allowance account, subject to the limit that the reversal should not result in the revised carrying amount of the financial asset exceeding the amount that would have been determined had no impairment loss been recognised previously.

For short-term trade and other receivables, where the effect discounting is immaterial, impairment loss is tested for each individually significant receivable wherever there is any indication of impairment. Individually significant receivables for which no impairment loss is recognised are grouped together with all other receivables by classes based on credit risk characteristics and aged according to their past due periods. A collective allowance is estimated for a class group based on the Company's experience of loss ratio in each class, taking into consideration current market conditions.

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**4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4.8 Financial Instruments (continued)**

**(g) Impairment and Uncollectibility of Financial Assets (continued)**

For an unquoted equity investment measured at cost less impairment, the impairment is the difference between the asset's carrying amount and the best estimate (which will necessarily be an approximation) of the amount (which might be zero) that the Company expects to receive for the asset if it were sold at the reporting date. The Company may estimate the recoverable amount using an adjusted net asset value approach.

**4.9 Finance and Operating Lease**

The company recognized a lease whenever there is an agreement, whether explicitly stated as a lease or otherwise, whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. Title may or may not eventually be transferred. All other leases that do not meet this criterion are classified as operating leases.

**(a) Lessee Accounting**

The company capitalized the underlying leased asset and the related lease liability in a finance lease. The amount recognized at the commencement date is the fair value of the underlying leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease. The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease, if this is practicable to determine, if not, the lessee's incremental borrowing rate is used. Any initial direct costs of the lease are added to the amount recognized as an asset.

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Capitalised leased assets are classified by nature and accounted for in accordance with the applicable Standards in MPERS. If there is no reasonable certainty that the lessee will obtain ownership by the end the lease term, the asset is depreciated over the shorter of the lease term and its useful life.

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**4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4.9 Finance and Operating Lease (continued)**

**(b) Operating Leases**

The company does not capitalize the underlying leased asset or recognize a lease liability in an operating lease. Instead, lease payments under an operating lease are recognized as an expense on the straight line basis over the lease term unless another systematic basis is more representative of the time pattern of the user's benefit.

**4.10 Tax Assets and Tax Liabilities**

A current tax for current and prior periods, to the extent unpaid, is recognized as a current tax liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess is recognized as a current tax asset. A current tax liability (asset) is measured at the amount the Company expects to pay (recover) using tax rates and laws that have been enacted or substantially enacted by the reporting date.

A deferred tax liability is recognized for all taxable temporary differences, except to the extent that the deferred tax liability arises from the initial recognition of goodwill, or the initial recognition of an asset or liability in a transaction which is not a business combination and at the time on the transaction, affects neither accounting profit nor taxable profit (or tax loss).

The exceptions for initial recognition differences include items of property, plant and equipment that do not qualify for capital allowances and acquired intangible assets that are not deductible for tax purposes.

A deferred tax asset is recognized for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilized, unless the deferred tax asset arises from the initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transaction, affect neither accounting profit nor taxable profit (or tax loss). The exceptions for the initial recognition differences include non-taxable government grants received and reinvestment allowances and investment tax allowances on qualifying property, plant and equipment.

A deferred tax asset is recognized for the carry – forward of unused tax losses and unused tax credits to the extent that it is probable that future taxable profit will be available against which the unused tax losses and unused tax credits can be utilized. Unused tax credits do not include unabsorbed reinvestment allowances and unabsorbed investment tax allowances because the Company treats these as part of initial recognition differences.

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**4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4.10 Tax Assets and Tax Liabilities (continued)**

Deferred taxes are measured using tax rates (and tax laws) that have been enacted or substantially enacted by the end of the reporting period. The measurement of deferred taxes reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets or liabilities. For an investment property measured at fair value, the Company does not have a business model to hold the property solely for rental income, and hence, the deferred tax liability on the fair value gain is measured based on the presumption that the property is recovered through sale at the end of the reporting period.

At the end of each reporting period, the carrying amount of deferred tax asset is reviewed, and is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of a part or all of that the deferred tax asset to be utilised. Any such reduction will be reversed to the extent that it becomes probable that sufficient taxable profit will be available. A current or deferred tax is recognized as income or expense in profit or loss for the period. For items recognized directly in equity, the related tax effect is also recognized directly in equity.

**4.11 Employee Benefits**

The Company recognizes a liability when an employee has provided service in exchange for employee benefits to be paid in the future and an expense when the Company consumes the economic benefits arising from service provided by an employee in exchange for employee benefits.

**(a) Short-Term Employee Benefits**

Wages and salaries are accrued and paid on a monthly basis and are recognized as an expense, unless they relate to cost of producing inventories or other assets.

Paid absences (annual leave, maternity leave, paternity leave, sick leave, etc.) are accrued in each period if they are accumulating paid absences that can be carried forward, or in the case of non-accumulating paid absences, recognized as and when the absences occur.

**(b) Post-Employment Benefits – Defined Contribution Plans**

The company makes statutory contributions to approved provident funds and the contributions made are charged to profit or loss in the period to which they relate. When the contributions have been paid, the Company has no further payment obligations.

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**4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4.12 Provisions**

The Company recognises a liability as a provision if the outflows required to settle the liability are uncertain in timing or amount.

A provision for warranty costs, restoration costs, restricting costs, onerous contracts or lawsuit claims is recognised when the Company has a present legal or constructive obligation as a result of a past event, and of which the outflows of resources on settlement are probable and a reliable estimate of the amount can be made. No provision is recognised if these conditions are not met.

Any reimbursement attributable to a recognised provision from a counter – party (such as an insurer) is not offset against the provision but recognised separately as an asset when, and only when, the reimbursement is virtually certain.

A provision is measured at the best estimate of the expenditure required to settle the present obligation at the end of the reporting period. For a warranty provision, a probability-weighted expected outcome of the resources required to settle the obligation is applied, taking into account the Company's experiences of similar transaction and supplemented with current facts and circumstances. For a restoration provision, where a single obligation is being measured, the Company uses the individual most likely outcome as the best estimate of the liability by reference to current prices that contractors would charge to undertake such obligation. For an onerous contract, a provision is measured based on the amount which costs to fulfil the contract exceed the benefits.

For a lawsuit provision, a probability-weighted expected outcome is applied in the measurement, taking into account past court judgements made in similar cases and advices of legal experts. A provision is measured at the present value of the expenditures expected to be required to settle the obligation using the discount rate that reflects the time value of money and the risk that the actual outcome might differ from the estimate made. The unwinding of the discount is recognised as an interest expense.

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**4. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4.13 Borrowing Costs**

Borrowing costs of the Company include interest on loans, finance lease liabilities and interest expense of other debt instruments calculated using the effective interest method. All borrowing costs are recognised as an expense when incurred.

**4.14 Revenue Recognition and Measurement**

The Company measures revenue from a sale of goods or a service transaction at the fair value of the consideration received or receivable, which is usually the invoice price, net of any trade discounts and volume rebates given to a customer in a sale or service transaction.

Revenue from a sale of goods is recognized when: (i) the Company has transferred to the buyer the significant risks and rewards of ownership of the goods; (ii) the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold; (iii) the amount of the revenue can be measured reliably; (iv) it is probable that the economic benefits associated with the transaction will flow to the Company; and (v) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

For rendering of a construction service or for a real estate service contract with a customer that is performed over time, when the outcome of the contract can be estimated reliably, revenue is recognized over time by reference to the stage of completion of the contract at the end of the reporting period. The method used to measure the stage of completion is the proportion that costs incurred to date bear to the estimated total costs of the contract. When the outcome of a service contract cannot be estimated reliably, revenue is recognized only to the extent of the expenses recognized that are recoverable.

Other income items of the Company are recognized using the following bases:

- (a) Interest income from a debt instrument is recognized using the effective interest method;
- (b) Rental income from investment property is recognized on the straight-line basis over the term of the relevant tenancy agreement; and
- (c) Dividend from an equity investment is recognized when the Company's right, as a shareholder of the investee, is established, which is the date the dividend is appropriately authorized.

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**5. CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTY**

**5.1 Judgments and Assumptions Applied**

In the selection of accounting policies for the Company, the areas that require significant judgments and assumptions are in the classification of finance and operating leases and the classification of a property as an investment property or a property, plant and equipment.

**(a) Classification of Finance and Operating Leases**

The Company classifies a lease as finance lease or an operating lease based on the criterion of the extent to which significant risks and rewards incidental to ownership of the underlying asset lie. As a lessee, the Company recognizes a lease as a finance lease if it is expose to significant risks and rewards incidental to ownership of the underlying asset. In applying judgment, the Company considers whether there is significant economic incentive to exercise a purchase option and any optional renewal periods. A lease is classified as a finance lease if the lease term is for at least 75% the economic life of the underlying asset, the present value of lease payments is at least 90% of the fair value of the underlying asset, or the identified asset in the lease is a specialized asset which can only be used substantially by the lessee. All other leases that do not result in a significant transfer of risks and rewards are classified as operating leases.

The Company classifies a lease of land as a finance lease if the fair value of the leasehold land is 90% or more of the fair value of an equivalent freehold land or if the lease period, determined at the inception of the lease, is 50 years or more. Leases of land that do not meet any of these criteria are classified as operating lease.

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**5. CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTY (CONTINUED)**

**5.1 Judgments and Assumptions Applied (continued)**

**(b) Classification of Investment Property**

Certain property comprises of a portion that is held to earn rental income or capital appreciation, or for both, whilst the remaining portion is held for use in the production or supply of goods and services or for administrative purposes. If the portion held for rental and/or capital appreciation could be sold separately (or leased out separately as a finance lease), the Company accounts for that portion as an investment property. If the portion held for rental and/or capital appreciation could not be sold or leased out separately, it is classified as an investment property only if an insignificant portion of the property is held for use in the production or supply of goods and services or for an administrative purpose. Management uses its judgment to determine whether any ancillary services are of such significance that a property does not qualify as an investment property.

**5.2 Estimation Uncertainty**

The measurement of some assets and liabilities requires management to use estimates based on various observable inputs and other assumptions. The areas or items that are subject to significant estimation uncertainties of the Company are in measuring:

**(a) Measurement of a Provision**

The Company uses “best estimate” as the basis for measuring a provision. Management evaluates the estimate based on the Company’s historical experiences and other inputs or assumptions, current developments and future events that are reasonably possible under the particular circumstances. In the case when a provision relates to large population of customers (such as a warranty provision), a probability-weighted estimate of the outflows required to settle the obligation is used. In the case of a single estimate (such as a provision for environmental restoration costs), a referenced contractor’s price or market price is used as the best estimate. If an obligation is to be settled over time, the expected outflows are discounted at a rate that takes into account the time value of money and the risk that the actual outcome might differ from the estimates made. The actual outcome may differ from the estimate made and this may have a significant effect on the Company’s financial position and results.



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**5. CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTY (CONTINUED)**

**5.2 Estimation Uncertainty (continued)**

**(b) Determining the Value In Use**

In determining the value-in-use of a stand-alone asset or a cash-generating unit, management uses reasonable and supportable inputs about sales, costs of sales and other expenses based upon past experiences, current events and reasonably possible future developments. Cash flows are projected based on those inputs and discounted at an appropriate discount rate(s). The actual outcome or event may not coincide with the inputs or assumptions and the discount rate applied in the measurement, and this may have a significant effect on the Company's financial position and results.

**(c) Impairment or Write Down of Slow Moving and Obsolete Inventories**

The Company writes down its slow moving and obsolete inventories on assessment of their fair value less costs to sell. Inventories are written down when events and circumstance indicate that the carrying amounts may not be recoverable. Management uses its judgment to analyses past sales trend and current economic trends to evaluate the adequacy of the impairment loss for slow moving obsolete inventories. The actual impairment loss can only be confirmed in any subsequent sales of those inventories and this may differ from the estimates made earlier. This may affect the Company's financial position and results.

**(d) Loss Allowances of Financial Assets**

The Company recognises impairment losses for loans and receivables using the incurred loss model. Individually significant loans and receivables are tested for impairment separately by estimating the cash flows expected to be recoverable. All other loans and receivables are categorised into credit risk classes and tested for impairment collectively, using the Company's past experiences of loss statistics, ageing of past due amounts and current economic trends. The actual eventual losses may be different from the allowances made and these may affect the Company's financial position and results.

**(e) Depreciation of Property, Plant and Equipment**

The cost of an item of property, plant and equipment is depreciated on the straight-line method or another systematic method that reflects the consumption of the economic benefits of the asset over its useful life. Estimates are applied in the selection of the depreciation method, the useful lives and the residual values. The actual consumption of the economic benefits of the property, plant and equipment may differ from the estimates applied and this may lead to a gain or loss on an eventual disposal of an item of property, plant and equipment.

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
(Incorporated in Malaysia)**6. PROPERTY, PLANT AND EQUIPMENT**

	Computer and software <b>RM</b>	Freehold land <b>RM</b>	Furniture and fittings <b>RM</b>	Office equipments <b>RM</b>	Renovation <b>RM</b>	Signboard <b>RM</b>	Total <b>RM</b>
<b>Gross carrying amount</b>							
As at 1 January 2021	13,726	-	6,104	3,848	32,200	-	55,878
Additions	9,514	117,688	6,820	17,714	2,313	1,830	155,879
Transfer from investment property	-	2,763,001	-	-	-	-	2,763,001
Disposals and deletions	-	-	-	-	-	-	-
As at 31 December 2021	<u>23,240</u>	<u>2,880,689</u>	<u>12,924</u>	<u>21,562</u>	<u>34,513</u>	<u>1,830</u>	<u>2,974,758</u>
<b>Accumulated depreciation and impairment losses</b>							
As at 1 January 2021	3,008	-	737	263	9,660	-	13,668
Charge for the year	4,728	-	809	4,179	3,413	153	13,282
Disposals and deletions	-	-	-	-	-	-	-
As at 31 December 2021	<u>7,736</u>	<u>-</u>	<u>1,546</u>	<u>4,442</u>	<u>13,073</u>	<u>153</u>	<u>26,950</u>
<b>Net book value</b>							
As at 31 December 2020	<u>10,718</u>	<u>-</u>	<u>5,367</u>	<u>3,585</u>	<u>22,540</u>	<u>-</u>	<u>42,210</u>
As at 31 December 2021	<u>15,504</u>	<u>2,880,689</u>	<u>11,378</u>	<u>17,120</u>	<u>21,440</u>	<u>1,677</u>	<u>2,947,808</u>

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
*(Incorporated in Malaysia)*
**7. TRADEMARK**

	Trademark RM	Total RM
<b>Gross carrying amount</b>		
As at 1 January 2021	370	370
Additions	-	-
Disposal and deletion	-	-
As at 31 December 2021	<u>370</u>	<u>370</u>
<b>Accumulated depreciation and impairment losses</b>		
As at 1 January 2021	111	111
Charge for the year	37	37
Disposal and deletion	-	-
As at 31 December 2021	<u>148</u>	<u>148</u>
<b>Net book value</b>		
As at 31 December 2020	<u>259</u>	<u>259</u>
As at 31 December 2021	<u>222</u>	<u>222</u>

**8. INVESTMENT PROPERTY**

	Freehold land RM	Total RM
<b>Gross carrying amount</b>		
As at 1 January 2021	2,763,001	2,763,001
Additions	-	-
Transfer to property, plant and equipment	(2,763,001)	(2,763,001)
Disposal and deletion	-	-
As at 31 December 2021	<u>-</u>	<u>-</u>
<b>Accumulated depreciation and impairment losses</b>		
As at 1 January 2021	-	-
Charge for the year	-	-
Disposal and deletion	-	-
As at 31 December 2021	<u>-</u>	<u>-</u>
<b>Net book value</b>		
As at 31 December 2020	<u>2,763,001</u>	<u>2,763,001</u>
As at 31 December 2021	<u>-</u>	<u>-</u>

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
(Incorporated in Malaysia)**9. INVESTMENT IN EQUITY INSTRUMENTS**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
At 1 January	-	-
Addition	267,500	-
Fair value gain for the year	-	-
At 31 December	<u>267,500</u>	<u>-</u>
The equity investment comprise:		
(a) Investment measured at fair value :		
Ordinary shares quoted in Malaysia	<u>267,500</u>	<u>-</u>
Total investment in equity instruments	<u>267,500</u>	<u>-</u>

The fair value of quoted equity investments are measured based on the year-end quoted prices in active markets.

**10. INVENTORIES**

Inventories consist of trading merchandise. The amount of inventories recognized as cost of sales amounted to RM 31,404 (2020: RM Nil).

**11. TRADE AND OTHER RECEIVABLES**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Trade receivables	27,331	25,831
Other receivables	-	1,000
	<u>27,331</u>	<u>26,831</u>

All short term receivables are measured at undiscounted amounts because the effect of discounting is immaterial.

**12. DEPOSITS AND PREPAYMENTS**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Deposits	<u>1,085,430</u>	<u>1,014,380</u>
	<u>1,085,430</u>	<u>1,014,380</u>

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
(Incorporated in Malaysia)

**13. CASH AND CASH EQUIVALENTS**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Cash and bank balances	470,652	416,635
Fixed deposits placed with licensed banks	-	1,000,786
	<u>470,652</u>	<u>1,417,421</u>

**14. SHARE CAPITAL**

	<b>2021</b>		<b>2020</b>	
	<u>Units</u>	<u>RM</u>	<u>Units</u>	<u>RM</u>
<b>Issued and fully paid-up ordinary shares</b>				
As at 1 January	6,000,004	6,000,004	6,000,004	6,000,004
Issue of shares for cash	-	-	-	-
As at 31 December	<u>6,000,004</u>	<u>6,000,004</u>	<u>6,000,004</u>	<u>6,000,004</u>

**15. DEFERRED TAX LIABILITIES**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Taxable temporary differences of:		
- Property, plant and equipment	<u>5,781</u>	<u>2,551</u>
As at 1 January	2,551	428
Recognised in the statement of comprehensive income (Note 19)	<u>3,230</u>	<u>2,123</u>
As at 31 December	<u>5,781</u>	<u>2,551</u>

The increase in the deferred tax liabilities in 2021 is due mainly to significant of claims of capital allowances which exceed their corresponding depreciation expenses.

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
(Incorporated in Malaysia)

**16. TRADE AND OTHER PAYABLES**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Other payables and accruals	13,886	141,248
	<u>13,886</u>	<u>141,248</u>

All short term payables are measured at undiscounted amounts because the effect of discounting is immaterial.

**17. REVENUE**

Revenue represents the invoice value of in sales of investment on property and rental premises less sales return and discount.

**18. LOSS BEFORE TAX**

Loss before tax has been arrived at after charging / (crediting) the followings:

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Amortisation	37	37
Auditors' remunerations	5,900	6,900
Auditors' remunerations - overprovision in prior year	-	(800)
Bad debt written off	-	12,664
Depreciation of property, plant and equipment	13,282	5,927
Deposit forfeited expenses	-	260,000
Expenses for employee benefits	197,893	100,100
Interest on fixed deposit	(5,298)	(1,208)
Rental expenses	<u>49,355</u>	<u>23,490</u>

Included in employee benefits expenses are directors' remuneration amount RM 54,000 (2020: RM 56,250).

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
(Incorporated in Malaysia)

**19. TAXATION EXPENSE**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Current income tax expense :		
Tax payable in Malaysia	-	-
Deferred tax expense (Note 15)	3,230	2,123
Real property gain tax	-	66,000
Overprovision real property gain tax	<u>(41,027)</u>	<u>-</u>
Total tax expense for the year	<u><u>(37,797)</u></u>	<u><u>68,123</u></u>

The significant differences between the tax expense and accounting loss multiplied by the statutory tax rate are due to the tax effects arising from the following items:

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Loss before tax	<u>(380,860)</u>	<u>(290,040)</u>
Tax at the statutory income tax rate of 24%	(91,406)	(69,610)
Expenses not deductible for tax purposes	902	67,544
Income not subject to tax	-	(63,238)
Utilisation of previously unrecognised tax losses and capital allowances	-	-
Deferred tax assets not recognised during the year	93,734	67,250
Underprovision of deferred tax liabilities in prior year	-	177
Effect of different of tax rate	-	-
(Over) / Underprovision in prior year's taxes	-	-
Decrement of tax rate	-	-
Real property gain tax	-	66,000
Overprovision real property gain tax	<u>(41,027)</u>	<u>-</u>
Effective tax expense	<u><u>(37,797)</u></u>	<u><u>68,123</u></u>
Unabsorbed capital allowances carried forward	<u>37,966</u>	<u>14,638</u>
Unabsorbed tax losses carried forward	<u><u>753,941</u></u>	<u><u>386,710</u></u>

Due to uncertainty of future profits availability, deferred tax assets have not been recognized in respect of unabsorbed capital allowances and unutilised tax losses.

**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
(Incorporated in Malaysia)

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**20. RELATED PARTY DISCLOSURE**

**(a) Control relationship**

The controlling shareholder of the Company is Anuar Bin Salleh.

**(b) Key management personnel compensation**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Total compensation	<u>54,000</u>	<u>56,250</u>

**(c) Services from :**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
Entities in which the controlling shareholder has interest	450	129,500
Directors	-	-
Total for type of transactions	<u>450</u>	<u>129,500</u>

The management services provided from related parties are one-off transactions. There is outstanding balance related to those services at the end of the year RM60 (2020: RM129,500).



**KOPTG IKTIKAD SYUKUR SDN. BHD.**  
(Incorporated in Malaysia)**DETAILED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2021**

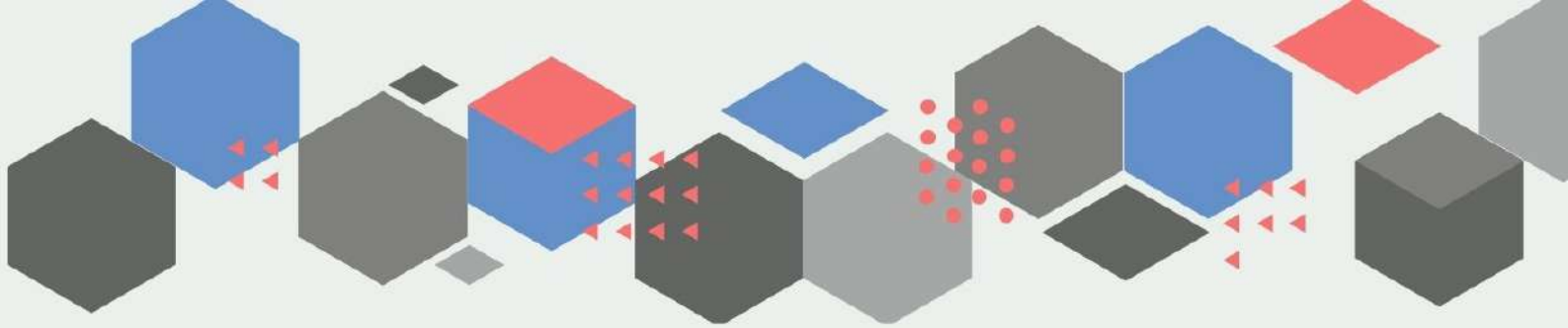
	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
<b>REVENUE</b>	27,471	317,073
Less: <b>COST OF SALES</b>		
Opening stock	-	5,001
Purchases	34,369	-
Marketing collaterals	1,600	-
Closing stock	<u>(2,965)</u>	<u>(5,001)</u>
	<u>33,004</u>	<u>-</u>
<b>GROSS (LOSS) / PROFIT</b>	(5,533)	317,073
<b>OTHER OPERATING INCOME</b>		
Dividend received	764	376
Interest on fixed deposit	5,298	1,208
Rebate	177	-
	<u>6,239</u>	<u>1,584</u>
<b>EMPLOYEE BENEFITS</b>	(197,893)	(100,100)
<b>OTHER ADMINISTRATION EXPENSES</b>	(183,673)	(508,597)
<b>LOSS BEFORE TAX</b>	<u><u>(380,860)</u></u>	<u><u>(290,040)</u></u>

**KOPTG IKTIKAD SYUKUR SDN. BHD.***(Incorporated in Malaysia)***DETAILED EXPENSES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
<b>EMPLOYEE BENEFITS</b>		
Directors' remunerations		
Directors allowance	54,000	56,250
Staff costs		
Salaries, wages and allowances	114,286	35,252
EPF	12,840	4,092
SOCSSO	1,700	541
EIS	194	62
Compensation	976	-
Insurance	2,220	-
Medical	2,074	288
Overtime	4,591	2,514
Refreshment	129	703
Training and course	3,298	398
Welfare	1,585	-
	<u>197,893</u>	<u>100,100</u>
<b>OTHER ADMINISTRATION EXPENSES</b>		
Accounting fees	1,000	1,000
Advertising and promotion	122	-
Amortisation	37	37
Auditors' remunerations	5,900	6,900
Auditors' remunerations - overprovision in prior year	-	(800)
Bad debt written off	-	12,664
Bank charges	108	62
Consultant fee	48,692	-
Courier and postage	58	828
Depreciation of property, plant and equipment	13,282	5,927
Deposit forfeited expenses	-	260,000
Fine and penalty	-	64
Inventory written off	5,001	-
Legal fee	3,800	16,251
License fee	842	500
Management fee	-	90,000
Meeting expenses	1,324	5,802
Petrol, toll and parking	801	-
<i>Balance carried forward</i>	<i>80,967</i>	<i>399,235</i>

**KOPTG IKTIKAD SYUKUR SDN. BHD.***(Incorporated in Malaysia)***DETAILED EXPENSES  
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)**

	<b>2021</b>	<b>2020</b>
	<b>RM</b>	<b>RM</b>
<b>OTHER ADMINISTRATION EXPENSES (CONTINUED)</b>		
<i>Balance brought forward</i>	80,967	399,235
Printing and stationery	6,013	11,093
Processing fee	53	-
Professional fees	-	42,500
Quit rent and assessment	1,010	3,388
Registration fee	1,850	1,630
Renewal fee	477	-
Rental of equipment	1,430	930
Rental of kiosk	450	-
Rental of office	21,600	-
Rental of premise	25,000	22,560
Rental of vehicle	875	-
Sales and service tax	1,551	988
Secretarial fee	1,410	3,000
Stamp duty	310	450
Subscription fee	3,035	1,384
Tax computation fee	2,300	2,450
Telephone, internet and faxes	3,049	1,550
Transportation fee	1,738	415
Travelling and accomodation	10,494	393
Upkeep of computer and software	3,199	180
Upkeep of motor vehicle	381	-
Upkeep of office	647	3,137
Upkeep of office equipment	321	1,568
Upkeep of premise	6,646	-
Water and electricity	8,867	5,816
Website	-	930
Zakat	-	5,000
	<u>183,673</u>	<u>508,597</u>
<b>TOTAL EXPENSES</b>	<u><u>381,566</u></u>	<u><u>608,697</u></u>



# **BAHAGIAN C**

**BELANJAWAN  
2023**

KOPTG IKTIKAD SYUKUR SDN BHD  
BELANJA SEBENAR 2021, BELANJA 2022 DAN BELANJAWAN BAGI 2023

BELANJAWAN KOPTG IKTIKAD SYUKUR SDN.BHD. 2023

PENDAPATAN		NOTA	BELANJAWAN	BELANJA	SEBENAR
			2023	2022	2021
<b>PENDAPATAN DARI AKTIVITI</b>					
1	PENJUALAN TANAH LOT 959	4	1,704,890.00	2,012,840.00	-
2	LAIN-LAIN PENDAPATAN/TERIMAAN	5	120,000.00	51,250.00	-
3	JUALAN - KISSBniaga.com	6	240,000.00	120,000.00	27,471.00
			<b>2,064,890.00</b>	<b>2,184,090.00</b>	<b>27,471.00</b>
<b>KOS JUALAN</b>					
1	KOS JUALAN	7	-	-	33,004.00
			-	-	<b>33,004.00</b>
<b>PELBAGAI PENDAPATAN</b>					
1	TERIMAAN BAYARAN BALIK DARIPADA PENGHUTANG	8	12,000.00	3,000.00	-
2	HIBAH (BANK)	9	1,200.00	1,200.00	764.00
3	PENDAPATAN PELABURAN-REPO/MONEY MARKET DEPOSIT	10	-	-	5,298.00
4	REBAT	11	200.00	200.00	177.00
			<b>13,400.00</b>	<b>4,400.00</b>	<b>6,239.00</b>
<b>JUMLAH PENDAPATAN</b>			<b>2,078,290.00</b>	<b>2,188,490.00</b>	<b>706.00</b>

**KOPTG IKTIKAD SYUKUR SDN BHD**  
**BELANJA SEBENAR 2021, BELANJA 2022 DAN BELANJAWAN BAGI 2023**

PERBELANJAAN		NOTA	BELANJAWAN	BELANJA	SEBENAR
			2023	2022	2021
<b>PELBAGAI PERBELANJAAN</b>					
1	FI PENYEDIAAN AKAUN		2,000.00	1,500.00	1,000.00
2	FI AUDIT		8,000.00	5,900.00	5,900.00
3	FI SETIAUSAHA SYARIKAT		1,410.00	3,000.00	1,410.00
4	PELUNASAN		100.00	45.00	37.00
5	YURAN GUAMAN	12	10,000.00	10,000.00	-
6	YURAN GUAMAN (JUALAN TANAH)		15,000.00	-	-
7	YURAN GUAMAN (KES LAMBAIAN CATERING)		10,000.00	-	3,800.00
8	ZAKAT		10,000.00	-	-
9	FI CUKAI	13	2,500.00	2,450.00	2,300.00
10	FI KONSULTAN	14	30,000.00	50,000.00	48,692.00
11	FI PENDAFTARAN	15	2,000.00	2,000.00	1,850.00
12	FI PROFESIONAL	16	50,000.00	50,000.00	-
13	FI PENGURUSAN TANAH LOT 959	17	100,000.00	150,000.00	-
14	AIR DAN ELEKTRIK		31,200.00	22,999.21	8,867.00
15	BELIAN ASET TETAP		30,000.00	29,401.00	-
16	BONUS DAN INSENTIF		10,000.00	10,000.00	-
18	CAJ BANK		150.00	150.00	108.00
19	CUKAI JUALAN DAN PERKHIDMATAN (SST)		2,000.00	2,000.00	1,551.00
20	CUKAI TANAH & CUKAI TAKSIRAN		37.00	37.00	1,010.00
21	DUTI SETEM		1,000.00	500.00	310.00
22	FI LESEN		2,000.00	1,000.00	842.00
23	FI PEMROSESAN		-	-	53.00
24	INSURANS ALP DAN KAKITANGAN		2,664.00	2,442.00	2,220.00
25	INVENTORI DIHAPUSKAN		-	-	5,001.00
27	PEMBAIKAN DAN PENYELENGGARAAN KECIL		5,000.00	5,000.00	-
28	PEMBENTUNGAN		600.00	400.00	-
29	PENALTI		500.00	500.00	-
30	PENGANGKUTAN		5,000.00	5,000.00	1,738.00
31	PENGHANTARAN DAN POS		500.00	500.00	58.00
32	PENGIKLANAN DAN PROMOSI		12,000.00	12,000.00	122.00
33	PENYELENGGARAAN KEDAI KISSBNiaga		10,000.00	16,815.00	6,646.00
34	PENYELENGGARAAN KENDERAAN	18	-	-	381.00
35	PENYELENGGARAAN KOMPUTER DAN PERISIAN		5,000.00	5,000.00	3,199.00
36	PENYELENGGARAAN LAMAN SESAWANG		2,000.00	2,000.00	-
37	PENYELENGGARAAN PEJABAT		10,000.00	10,000.00	647.00
38	PENYELENGGARAAN PERALATAN PEJABAT		5,000.00	5,000.00	321.00
39	PERCETAKAN DAN ALAT TULIS		10,000.00	10,000.00	4,375.00
40	PERJALANAN DAN PENGINAPAN		2,000.00	2,000.00	10,494.00
41	SEMINAR/KURSUS DAN LATIHAN		10,000.00	1,000.00	3,298.00
42	SEWAAN KEDAI KISSBNiaga		30,000.00	30,000.00	25,000.00
43	SEWAAN KENDERAAN		1,560.00	1,560.00	875.00
44	SEWAAN KIOSK		1,620.00	810.00	450.00
45	SEWAAN PEJABAT		30,000.00	20,400.00	21,600.00
46	SEWAAN PERALATAN PEJABAT		1,560.00	1,560.00	1,430.00
47	SUSUT NILAI ASET		6,000.00	6,000.00	13,282.00
48	TELEFON, FAX DAN INTERNET		5,292.00	3,540.00	3,049.00
49	TOL, PARKING DAN MINYAK		6,000.00	5,400.00	801.00
50	YURAN LANGGANAN		3,434.40	3,434.40	3,035.00
51	YURAN PEMBAHARUAN PERJANJIAN		3,000.00	500.00	-
52	YURAN PEMBAHARUAN SISTEM HR		477.00	477.00	477.00
53	ELAUN ALP	19	108,000.00	108,000.00	54,000.00
54	PERUBATAN DAN PERGIGIAN		1,500.00	1,500.00	781.00
55	PERBELANJAAN AGM	20	6,000.00	3,180.00	2,962.00
56	MAKANAN DAN MINUMAN		1,000.00	500.00	129.00
57	KOS STAF- GAJI		184,800.00	135,720.00	114,286.00
58	KOS STAF- EPF		24,024.00	17,643.60	12,840.00
59	KOS STAF- SOCSO		3,696.00	2,714.40	1,700.00
60	KOS STAF-SIP		369.60	271.44	194.00
61	PERUBATAN DAN PERGIGIAN	21	3,500.00	3,000.00	1,293.00
62	KOS PAMPASAN STAF		-	-	976.00
63	KOS KEBAJIKAN STAF		2,000.00	-	1,585.00
64	KOS STAF- ELAUN DAN KERJA LEBIH MASA		24,000.00	24,000.00	4,591.00
65	PERBELANJAAN TANAH LOT 959	22	-	750,000.00	-
<b>JUMLAH PELBAGAI PERBELANJAAN</b>			<b>845,494.00</b>	<b>1,538,850.05</b>	<b>381,566.00</b>
<b>PERBELANJAAN CUKAI</b>					
1	PERBELANJAAN CUKAI	23	-	-	(37,797.00)
<b>JUMLAH PELBAGAI PERBELANJAAN</b>			<b>-</b>	<b>-</b>	<b>(37,797.00)</b>
<b>LEBIHAN PENDAPATAN DAN PERBELANJAAN</b>			<b>1,232,796.00</b>	<b>649,639.95</b>	<b>(343,063.00)</b>

**KOPTG IKTIKAD SYUKUR SDN BHD**  
**BELANJA SEBENAR 2021, BELANJA 2022 DAN BELANJAWAN BAGI 2023**

**NOTA KEPADA BELANJA SEBENAR 2021, BELANJA 2022 DAN BELANJAWAN BAGI TAHUN 2023**

**1 ASAS KEPADA BELANJAWAN 2023**

Penyediaan BELANJAWAN 2023 adalah berasaskan kepada data-data sebenar yang diperolehi pada tahun sebelum atau baki yang dibawa ke hadapan Data juga mengambil kira kontrak yang masih berjalan atau sedang dalam proses rundingan atau yang telah dimuktamadkan.

**2 TARIKH PENGESAHAN BELANJAWAN 2023**

BELANJAWAN 2023 telah dibentangkan dan diluluskan dalam **Mesyuarat KISSB Bil 23/2022 bertarikh 26.05.2022**

**3 PENAMBAHBAIKAN BELANJAWAN 2023**

Selaras dengan keputusan di dalam Mesyuarat Agung Tahunan 7 (2020), KOPTG KL Berhad mengkehendaki butiran BELANJAWAN secara terperinci disertakan bersama dengan penyata BELANJAWAN. KISSB telah berusaha sebaik mungkin untuk membekalkan maklumat terperinci tersebut yang juga merupakan asas kepada angka - angka di dalam BELANJAWAN 2023 ini diperolehi.

**4 PENJUALAN TANAH LOT 959**

Berdasarkan pada harga jualan maksima 17 lot individu Sepang

2021	-	-	
2022	-	2,012,840	Anggaran 10 Lot Terjual
2023	-	<u>1,704,890</u>	Anggaran 7 Lot Terjual
<b>JUMLAH JUALAN</b>		<b>3,717,730</b>	

**5 LAIN-LAIN PENDAPATAN/TERIMAAN**

Terimaan Pelbagai Lain

2021	-	-	
Pendapatan lain seperti e-Perolehan dan IPO ditetapkan pada kadar berikut :			
2022	-	51,250	<i>3,250 adalah dividen IPO Senheng. Manakala 8,000 x 6bln adalah drpd e-Perolehan</i>
2023	-	120,000	<i>10000 x 12</i>

**6 JUALAN - KISSBniaga.com**

Sasaran untung bersih jualan KISSBniaga.com mengikut produk daripada semasa ke semasa

2021	-	27,471	
2022	-	120,000	10,000 x 12
2023	-	240,000	20,000 x 12

**7 KOS JUALAN**

STOK AWAL	-	-
KOS BELIAN	-	34,369
MARKETING COLLATERALS	-	1,600
STOK AKHIR	-	<u>(2,965.00)</u>
		<b>33,004</b>

**KOPTG IKTIKAD SYUKUR SDN BHD**  
**BELANJA SEBENAR 2021, BELANJA 2022 DAN BELANJAWAN BAGI 2023**

**8 TERIMAAN BAYARAN BALIK DARIPADA PENGHUTANG (ACCOUNT RECEIVABLE)**

Bayaran ini adalah jadual pembayaran seperti yang dicadangkan oleh ALP KISSB

2021	-	-		
2022	-	3,000	500 x 6 bulan	
2023	-	12,000	1000 x 12	<i>*20 Bulan seterusnya adalah sebanyak RM1,000 sebulan</i>

**9 HIBAH (BANK)**

Hibah yang diberikan oleh pihak bank atas akaun simpanan/semasa berasaskan perbankan Islam

2021	-	764.17	
2022	-	1,200	100 x 12
2023	-	1,200	100 x 12

**10 PENDAPATAN PELABURAN-REPO/MONEY MARKET DEPOSIT**

Mulai tahun 2022 dan pada 2023 KISSB tidak bercadang untuk membuat pelaburan dalam REPO/Money Market Deposit kerana kadar pulangnya yang sangat rendah.

2021	-	5,298
2022	-	-
2023	-	-

**11 REBAT**

Rebat yang diberikan oleh pihak bank atas pembayaran gaji yang dilakukan melalui *Bulk Payment*

2021	-	177
2022	-	200
2023	-	200

**12 FI BERKAITAN AUDIT, PERAKAUNAN, SETIAUSAHA SYARIKAT, YURAN GUAMAN DAN ZAKAT 2023**

FI PENYEDIAAN AKAUN	-	2,000	Fi Standard seperti tahun sebelumnya
FI AUDIT	-	8,000	Fi Standard seperti tahun sebelumnya
FI SETIAUSAHA SYARIKAT	-	1,410	Fi Standard seperti tahun sebelumnya
PELUNASAN	-	100	Caj Bank bagi semakan akaun oleh pihak audit
YURAN GUAMAN	-	10,000	Peruntukan untuk yuran guaman jika terdapat kes atau urusan tanah yang memerlukan lantikan peguam (Tidak termasuk lantikan guaman untuk urusan jualan tanah)
YURAN GUAMAN (JUALAN TANAH)	-	15,000	
YURAN GUAMAN (KES LAMBAIAN	-	10,000	Peruntukan untuk yuran guaman jika terdapat kes atau urusan bagi Lambaian Catering
ZAKAT	-	10,000	2.5% daripada keuntungan bersih
		<b>56,510</b>	

**13 FI CUKAI**

Perkhidmatan percukaian diuruskan oleh agen percukaian yang berdaftar iaitu H TWO A Consultant & Services mengikut kadar standard yang telah ditetapkan

2021	-	2,300
2022	-	2,400
2023	-	2,500



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**14 FI KONSULTAN**

Bagi kes tertentu, khidmat konsultan diperlukan bagi memastikan perkara yang dibuat adalah mengikut standard yang ditetapkan oleh agensi/badan berkaitan. Fi Konsultan dibayar kepada konsultan yang mempunyai kepakaran untuk membuat penilaian tentang sesuatu perkara termasuk dalam urusan tanah.

2021	-	48,692
2022	-	50,000
2023	-	30,000

**15 FI PENDAFTARAN**

Fi Pendaftaran untuk apa-apa urusan yang melibatkan urusan hartanah ditetapkan pada kadar berikut :

2021	-	1,850
2022	-	2,000
2023	-	2,000

**16 FI PROFESIONAL**

Apa - apa fi profesional lain yang perlu dibayar tidak termasuk fi guaman, fi konsultan dan fi audit ditetapkan pada jumlah berikut :

2021	-	-
2022	-	50,000
2023	-	50,000

**17 FI PENGURUSAN TANAH LOT 959**

Fi pengurusan yang perlu dibayar berkenaan dengan urusan tanah lot 959 ditetapkan pada kadar berikut :

2022	-	140,522.85
2023	-	100,000.00

**18 PERBELANJAAN PENTADBIRAN SERTA PENGURUSAN PEJABAT DAN KEDAI**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
AIR DAN ELEKTRIK	31,200	22,999	8,867
BELIAN ASET TETAP	30,000	29,401	-
BONUS DAN INSENTIF	10,000	10,000	-
CAJ BANK	150	150	108
CUKAI JUALAN DAN PERKHIDMATAN (SST)	2,000	2,000	1,551
CUKAI TANAH & CUKAI TAKSIRAN	37	37	1,010
DUTI SETEM	1,000	500	310
FI LESEN	2,000	1,000	842
FI PEMROSESAN	-	-	53
INSURANS ALP DAN KAKITANGAN	2,664	2,442	2,220
INVENTORI DIHAPUSKAN	-	-	5,001
PEMBAIKAN DAN PENYELENGGARAAN KECIL	5,000	5,000	-
PEMBENTUNGAN	600	400	-
PENALTI	500	500	-
PENGANGKUTAN	5,000	5,000	1,738
PENGHANTARAN DAN POS	500	500	58
PENGIKLANAN DAN PROMOSI	12,000	12,000	122
PENYELENGGARAAN KEDAI KISSBNiaga	10,000	16,815	6,646
PENYELENGGARAAN KENDERAAN	-	-	381

**KOPTG IKTIKAD SYUKUR SDN BHD**  
**BELANJA SEBENAR 2021, BELANJA 2022 DAN BELANJAWAN BAGI 2023**

<b>18 PERBELANJAAN PENTADBIRAN SERTA PENGURUSAN PEJABAT DAN KEDAI (SAMBUNGAN)</b>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
PENYELENGGARAAN KOMPUTER DAN PERISIAN	-	5,000	5,000
PENYELENGGARAAN LAMAN SESAWANG	-	2,000	2,000
PENYELENGGARAAN PEJABAT	-	10,000	10,000
PENYELENGGARAAN PERALATAN PEJABAT	-	5,000	5,000
PERCETAKAN DAN ALAT TULIS	-	10,000	10,000
PERJALANAN DAN PENGINAPAN	-	2,000	2,000
SEMINAR/KURSUS DAN LATIHAN	-	10,000	1,000
SEWAAN KEDAI KISSBniaga	-	30,000	30,000
SEWAAN KENDERAAN	-	1,560	1,560
SEWAAN KIOSK	-	1,620	810
SEWAAN PEJABAT	-	30,000	20,400
SEWAAN PERALATAN PEJABAT	-	1,560	1,560
SUSUT NILAI ASET	-	6,000	6,000
TELEFON, FAX DAN INTERNET	-	5,292	3,540
TOL, PARKING DAN MINYAK	-	6,000	5,400
YURAN LANGGANAN	-	3,434	3,434
YURAN PEMBAHARUAN PERJANJIAN	-	3,000	500
YURAN PEMBAHARUAN SISTEM HR	-	477	477
<b>19 PERBELANJAAN AHLI LEMBAGA PENGARAH</b>			
ELAUN ALP	-	108,000	3,000 x 12 x 3
PERUBATAN DAN PERGIGIAN	-	1,500	500 x 3
<b>20 PERBELANJAAN MESYUARAT AGUNG</b>			
PERBELANJAAN AGM	-	6,000	Nota berasingan dilampirkan
MAKANAN DAN MINUMAN	-	1,000	
		<b><u>7,000</u></b>	
<b>21 PERBELANJAAN STAFF</b>			
KOS STAF- GAJI	-	184,800	[2400+2450+2250+3000+1650+1650+2000] x 12
KOS STAF- EPF	-	24,024	13% daripada gaji
KOS STAF- SOCSO	-	3,696	2%
KOS STAF-SIP	-	370	0.20%
PERUBATAN DAN PERGIGIAN	-	3,500	500 x 7
KOS PAMPASAN STAF	-	-	
KOS KEBAJIKAN STAF	-	2,000	
KOS STAF- ELAUN DAN KERJA LEBIH MASA	-	24,000	
		<b><u>242,390</u></b>	

**KOPTG IKTIKAD SYUKUR SDN BHD**  
**BELANJA SEBENAR 2021, BELANJA 2022 DAN BELANJAWAN BAGI 2023**

**22 PERBELANJAAN TANAH LOT 959**

Peruntukan untuk perbelanjaan tanah lot 959

2022	-	750,000
2023	-	-
		<u>750,000</u>

Anggaran Jumlah Kos Pembangunan

\*Mengikut perancangan Kos Pembangunan adalah sehingga Tahun 2022 sahaja

**23 PERBELANJAAN CUKAI**

Perbelanjaan cukai pendapatan semasa bagi tahun 2020

Peruntukan Cukai Tertunda	-	3,230
Lebihan Cukai Keuntungan Hasil Tanah (CKHT)	-	<u>(41,027.00)</u>
		<u>(37,797.00)</u>

**NOTA 20 - BELANJA MESYUARAT AGUNG**

BIL	PERKARA	BELANJAWAN	BELANJA	SEBENAR
		2023	2022	2021
1	HOTEL DAN PERSIAPAN MESYUARAT	2,000.00	680.00	1,324.00
2	PERCETAKAN BUKU MAT	3,000.00	2,000.00	1,638.00
3	ALATULIS	1,000.00	500.00	-
		<u>6,000.00</u>	<u>3,180.00</u>	<u>2,962.00</u>

anggaran belanjawan



KOPTG IKTIKAD SYUKUR SDN BHD  
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