



SKLSBA



雪兰莪暨吉隆坡文具书业公会

Selangor & Kuala Lumpur Stationers & Booksellers Association

Persatuan Penjual Alat tulis & Buku Selangor & Kuala Lumpur

Unit No. B-10-5, Level 10, Block B,
Pusat Perniagaan Viva(Menara Uncang Emas),
No. 85, Jalan Loke Yew,
55200, Kuala Lumpur.
☎ : +603-9200 9988
📠 : +603-9200 4566
🌐 : www.sklsba.org.my
✉ : info@sklsba.org.my

2025 年度会员大会 ANNUAL GENERAL MEETING 2025

日期/DATE : 11th May 2025 (Sunday)

时间/Time : 10:00AM

地点/Venue : 吉隆坡喜来登（半山芭）海鲜酒家

Hee Lai Ton (Pudu) Restaurant

3rd Floor, Shaw Parade,

Changkat Thambi Dollah

55100 Kuala Lumpur.

常年报告书

ANNUAL REPORT

(敬请携带此报告书出席大会)



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敬致/To: 全体永久会员/All Valued Life Members

召开 2025 年度常年大会 NOTICE OF THE 2025 ANNUAL GENERAL MEETING

本会谨定于 2025 年 5 月 11 日(星期日)上午 11 时正,在吉隆坡喜来登(半山芭)海鲜酒家召开 2025 年度常年大会,敬希台端届时踊跃出席为祈。

大会议程

01. 大会主席致词
02. 复准前期常年会员大会记录 (12/5/2024)
03. 讨论及接纳 2024/2025 年度会务报告
04. 讨论及接纳经稽查师查核之 2024 年度财务报告
05. 讨论及通过大会提案
06. 解散第 26 届(2023-2025)执行理事会
07. 推选第 27 届执行理事会选举委员会主席
08. 其他事项

Notice is hereby given that the 2025 AGM will be held on 11th May 2025 (Sunday), 11.00am at Hee Lai Ton (Pudu) Restaurant. All members are cordially invited to attend.

Agenda

01. Speech by The President
02. Discuss and Approve Minutes of Last Year's AGM (12 May 2024)
03. Discuss and Approve 2024/2025 Annual Report
04. Discuss and Approve audited Financial Statement 2024
05. Discuss and Approve submitted proposal
06. Dissolution Of The 26th (2023-2025) Term Executive Committee
07. Election Of Chairman Of The Electoral Commission For 27th Term Executive Committee
08. Other matters



会长 (President)
陈章王(Tan Chong Ong AMP)
2025 年 4 月 21 日 同启

总务 (Honorary Secretary)
林政和(Lim Chern Hoo)



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Mesyuarat Agung Tahunan Bagi Tahun 2024 Persatuan Penjual Alatulis & Buku Selangor & Kuala Lumpur Senarai Kehadiran Ahli

2024 年度常年会员大会出席名单 2024 Annual General Meeting Attendees List

日期/Date: 2024 年 5 月 12 日 (星期日)

12th May 2024 (Sunday)

时间/Time: 早上 11 时正

11:00 AM

地点/Venue: 吉隆坡新适苑酒楼

Restoran New Sek Yuen

出席人数/No. Attendees: 46 会员

46 Members

01. Totco Trading Sdn Bhd

03. Chung Keu Enterprise Sdn Bhd

05. Motomax Industries Sdn Bhd

07. Seng Hing

09. Gelang Tiga Sdn Bhd

11. Flexzeco Office Stationery Sdn Bhd

13. Asaba Marketing (M) Sdn Bhd

15. Winsin Stationery Sdn Bhd

17. Eastern File (M) Sdn Bhd

19. Writebest Manufacturing Sdn Bhd

21. Emas Sigma Sdn Bhd

23. Angel Prints Sdn Bhd

25. SJC Solex Corporation (M) Sdn Bhd

27. Rainbow Paper Supplies Sdn Bhd

29. Ace Binding Supplies (M) Sdn Bhd

31. Envopac Packaging Specialist

33. Minly Paper Sdn Bhd

35. Winsin Trading Sdn Bhd

37. Park Lam Resources Sdn Bhd

39. LA Stationery Sdn Bhd

41. Wing Loong Stationers Sdn Bhd

43. Pustaka Sri Dunia Sdn Bhd

45. Ngee Huat PVC Files Sdn Bhd

02. Pacific Wise Sdn Bhd

04. Best Express Marketing Sdn Bhd

06. Vchain Office Media Supplies

08. U Trading & Supplies Sdn Bhd

10. Officeline Stationery Trading

12. New Era Enterprises Sdn Bhd

14. Artmax (M) Sdn Bhd

16. Paperline Office Supplies Sdn Bhd

18. Beh-Er Publication Sdn Bhd

20. E-Unison Stationery Sdn Bhd

22. STR Media Sdn Bhd

24. Well Stationery Mart Sdn Bhd

26. Preman Jaya Sdn Bhd

28. Goh Office Supplies (M) Sdn Bhd

30. Woon Ming Stationery Suppliers

32. Syarikat Buku Sin Sin (Sin Sin Book Store SB)

34. Digital World Distribution (KL) Sdn Bhd

36. Becon Enterprise Sdn Bhd

38. Boon Hao Stationery Supplies Sdn Bhd

40. Ma-Tu Buku Sdn Bhd

42. Kuala Lumpur Stationery Company

44. Emi-File (M) Sdn Bhd

46. KB Products Sdn Bhd

雪兰莪暨吉隆坡文具书业公会

2024 年常年会员大会记录

日期/Date : 2024 年 5 月 12 日 (星期日)
时间/Time : 早上 11 时正
地点/Venue : 吉隆坡新适苑酒楼

12th May 2024 (Sunday)
11:00 AM
Restoran New Sek Yuen

截至上午 11 时会议前，出席大会的会员公司代表为 46 人，符合雪隆文具书业公会章程所规定的法定人数，会议正式召开，大会也通过大会议程。

1. 会长致词:

大家上午好!

首先，我要感谢大家今天抽空出席 2024 年会员大会。尽管我们之前收到的反应显示出席人数不理想，我们很庆幸最终也达到了章程所规定法定人数，这主要归功于在座各位的热心支持。在此，我谨代表公会向你们表示最诚挚的感谢。再次，欢迎大家回到这个已经有 50 多年历史的“大家庭”。

2020 年的全球疫情爆发，对各行各业都产生了深远的影响。3 月 18 日，我国政府宣布了首个为期两周的行动管制令，并随后不断延续行动管制令。这一系列措施虽然是为了遏制疫情蔓延，但也让文具行业陷入了前所未有的危机。

根据会员回馈和市场调查，我们于去年开始策划推动“多元文具经济走廊”计划。该计划旨在帮助现有会员转型及提升业务，同时也希望能吸引更多年轻人加入文具业并成为会员。我们相信这个计划能为文具行业带来更多的商机与发展空间。

“多元文具经济走廊”计划涵盖了多元化的产品市场、现代化电子商务管理、市场宣传、金融贷款计划及设立文具相关企业的交流中心。除了提供各类文具产品，也引入先进的管理理念和技术，提高生产效率和管理水平。同时，通过多渠道的市场推广，提升品牌知名度，扩大市场占有率。此外，通过金融贷款计划，帮助文具同业解决资金问题。最后，搭建文具相关企业的交流平台，促进信息共享和合作，推动文具行业。

再次感谢在座各位出席今天的会员大会，大家的参与和支持对公会的持续发展至关重要。希望大家能够继续支持公会，和我们一起共同推动公会的会务。

谢谢大家!

2. 复准前期常年会员大会记录 (2023 年 5 月 14 日)

郑明君提议，饶锦祥附议，大会一致通过覆准前提大会记录。

3. 接纳及通过 2023/2024 会务报告 (2023 年 3 月 31 日至 2024 年 3 月 6 日):

3.1 总务林政和提呈 2023/2024 年度会务报告。

3.2 大会一致通过接纳 2023/2024 年度会务报告。

4. 接纳及通过经会计公司 YYC & Co 查核之 2023 年度(2023 年 1 月 1 日至 2023 年 12 月 31 日) 财政报告:

4.1 副财政魏清平提呈 2023 年度经审计师查核之 2023 年度财政报告。

4.2 颜振达提议, 陈信机附议, 大会一致通过接纳 2023 年度财政报告。

5. 讨论及通过大会提案

大会无提案提呈

6. 其他事项

6.1 本会会员 SJC Solex Corporation (M) Sdn Bhd 代表史元春先生表示第 26 届(2023-2025)执行理事会复选成绩显示大部分的理事们都是不劳而获当选。他希望理事们能把握机会为公会作出贡献及履行理事会职务。另外, 由于公会财务不是很乐观, 他也希望理事和会员能多多支持公会财务。

会议中午 12 时结束。



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2023/2025 年度会务报告 (2024 年 5 月 12 日至 2025 年 4 月 21 日)

1 理事会 (Committee Members)

A 第 26 届(2023/2025)理事会成员 (26th Term (2023/2025) Executive Committee) :

	职称/Position	姓名/Name	商号/Company Name
01.	正会长 President	陈章王 AMP Tan Chong Ong AMP	Totco Trading Sdn Bhd
02.	署理会长 Deputy President	陈锦俊 Chan Kum Chung	彩虹纸业有限公司 Rainbow Paper Supplies Sdn Bhd
03.	副会长 Vice President	刘志鸿 Lau Chee Hoong	永隆文具有限公司 Wing Loong Stationers Sdn Bhd
04.	副会长 Vice President	许统亮 PPN Koh Toong Leong PPN	Eastern File (M) Sdn Bhd
05.	正秘书 Hon. Secretary	林政和 Lim Chern Hoo	崇侨企业有限公司 Chung Keu Enterprise Sdn Bhd
06.	副秘书 Deputy Hon. Secretary	房运康 Fong Yoon Kong	Motomax Industries Sdn Bhd
07.	正财政 Hon. Treasurer	余贵宗 See Kwee Chong	Officeline Stationery Trading
08.	副财政 Deputy Hon. Treasurer	魏清平 Wee Chin Ping	永成文具有限公司 Winsin Stationery Sdn Bhd
09.	正外交 Social Officer	拿督刘万晟 Dato' Law Ban Seng	义乌巴巴有限公司 Yiwubaba Sdn Bhd
10.	副外交 Assist Social Officer	朱珍爱 Chu Chan Oi	ACE Binding Supplies (M) Sdn Bhd
11.	正福利 Welfare Officer	颜振达 Guan Chin Tat	Pacific Wise Sdn Bhd
12.	副福利 Assist. Welfare Officer	温振耀 Oscar Woon Cheng Yaow	亿利纸业有限公司 KB Products Sdn Bhd
13.	正文教 Cultural & Education Officer	郑明君 Tey Beng Kun	Well Stationery Mart Sdn Bhd
14.	副文教 Assist. Cul. & Edu Officer	纪真美 Adeline Kee Chern Mei	U Trading & Supplies Sdn Bhd
15.	正康乐 Recreation Officer	黎长征 Lye Charng Jeng	Digital World Distribution (KL) Sdn Bhd
16.	副康乐 Assist. Recreation Officer	颜超见 Gan Chau Jian	新时代企业有限公司 New Era Enterprises Sdn Bhd
17.	正青年事务 Youth Bureau Officer	陈信机 Tan Seen Kee	Writebest Manufacturing Sdn Bhd
18.	副青年事务 Assist. Youth Officer	潘蕙婷 Poon Wai Deng	金信有限公司 Emas Sigma Sdn Bhd
19.	执行理事 Exco Member	颜凯强 Terence Gan Kai Kheong	幸运文具有限公司 Lucky Stationery Co. Sdn Bhd
20.	执行理事 Exco Member	李世富 Lee Sai Foh	Best Express Marketing Sdn Bhd
21.	执行理事 Exco Member	林国庆 Lim Kok Cheng	Emi-File (M) Sdn Bhd
01.	查账 Internal Auditor	赖瑞伦 Lai Rui Lun	LA Stationery Sdn Bhd
02.	查账 Internal Auditor	施锴森 See Boon Seng	M. March Trading Sdn Bhd

B 執行理事会会议(2024 年 5 月 28 日至 2025 年 3 月 10 日)日期与各理事出席会议次数

第 26 届 (2023/2025)各理事出席会议次数

会议日期 Meeting Date	28 May 2024	24 Aug 2024	18 Dec 2024	10 Mar 2025	
Name/No. of Meeting	8	9	10	11	Total
01. 陈章王 Tan Chong Ong AMP	1	1	1	1	4
02. 陈锦俊 Chan Kum Chung	1	1	✓	✓	4
03. 刘志鸿 Lau Chee Hoong	1	0	0	0	1
04. 许统亮 Koh Toong Leong PPN	1	1	1	1	4
05. 林政和 Lim Chern Hoo	1	0	1	1	3
06. 房运康 Fong Yoon Kong	1	1	1	1	4
07. 余贵宗 See Kwee Chong	1	1	1	1	4
08. 魏清平 Wee Chin Ping	1	1	1	1	4
09. 拿督刘万晟 Dato'Law Ban Seng	1	0	0	1	2
10. 朱珍爱 Chu Chan Oi	0	0	1	1	2
11. 颜振达 Guan Chin Tat	1	1	1	1	4
12. 温振耀 Woon Cheng Yaow	0	0	0	1	1
13. 郑明君 Tey Beng Kun	0	1	0	0	1
14. 纪真美 Adeline Kee Chern Mei	0	0	1	0	1
15. 黎长征 Lye Charng Jeng	1	1	1	0	3
16. 颜超见 Gan Chau Jian	1	1	0	0	2
17. 陈信机 Tan Seen Kee	0	0	1	0	1
18. 潘蕙婷 Poon Wai Deng	0	0	0	0	0
19. 颜凯强 Terence Gan Kai Kheong	0	1	0	1	2
20. 李世富 Lee Sai Foh	1	0	0	0	1
21. 林国庆 Lim Kok Cheng	0	0	1	0	1
出席人数/No. Attendees	13	11	13	12	
查账 Name/No. of Meeting	8	9	10	11	
01. 赖瑞伦 Lai Rui Lun	0	0	1	0	1
02. 施锴森 See Boon Seng	0	0	0	0	0
出席人数/No. Attendees	0	0	1	0	
受邀出席会员/Invited Member	8	9	10	11	
01. 陈玉燕 Chan Yoke Yin	1	0	1	0	2
02. 温维雄 Woon Wai Hung	1	0	0	0	1
03. 梁世兴 Ngew See Hing	1	0	0	0	1
04. 周威发 Chew Boon Huat	0	0	1	0	1
05. 魏子豪 Wee Chee Hoe	1	0	0	0	1
06. 许豈铨 Koh Kai Quan	0	1	0	0	1
07. 黄玉婵 Jodie Ng Yu Chan	0	1	0	0	1
08. 陈柏霖 Chan Park Lam	0	0	0	0	0
09. 吴伟廉 Dr William Goh	1	0	0	0	1
出席人数/No. Attendees	5	2	2	0	

Note: 1 - Present
✓ - Representative
Ø - On Leave
0 - Absent

c 委任职

第 26 届理事会 (2023/2025)

职称/Position	姓名/Name	商号/Company Name
永久名誉会长 Life Honorary President	刘经文 Lau Keng Boon	永隆文具有限公司 Wing Loong Stationers Sdn Bhd
	潘自坚 Poon Chee Kin	金信有限公司 Emas Sigma Sdn Bhd
	拿督郑松火 Dato' Tee Bock Toh	美康企业有限公司 Becon Enterprise Sdn Bhd
	郑大明 Cheng Tai Ming	百利万有限公司 Preman Jaya Sdn Bhd
	陈志坚 Tan Chee Kan	艺美(马)有限公司 Artmax (M) Sdn Bhd
名誉会长 Honorary President	颜瑞良 Guan Swee Leong	繁华教育供应有限公司 Makmur Educational Supplies Sdn Bhd
名誉顾问 Honorary Advisor	颜瑞礼 Gan Swee Lea	新时代企业有限公司 New Era Enterprises Sdn Bhd
	林潮顺 Lim Chow Soon	崇侨企业有限公司 Chung Keu Enterprise Sdn Bhd
	洪允财(已故) Ang Woon Chye (deceased)	第一贸易公司 Perniagaan Pertama
	罗丹明 Loh Tan Min	Asaba Marketing (M) Sdn Bhd
法律顾问 Legal Advisor	刘汶熊 Low Boon Seong	Joel & Mei Advocates & Solicitors

2 会员 / Membership

2.1 总数: 252 名 (截至 2025 年 4 月 21 日)

2.2 入会申请

2024 年 8 月 24 日, Perniagaan Wee Sing 加入本会正式成为本会永久会员。

2025 年 3 月 10 日, Armcrest Industries Sdn Bhd 加入本会正式成为本会永久会员。

3. 本会产业 / Properties

本会拥有 2 座建筑物:

3.1 第一座落于 10/10A/10B/10C, Jalan Kancil, Pudu, 55100, Kuala Lumpur, 共 4 层。租户每月 RM9,000.00 租用。

3.2 第二座落于 Unit No. B-10-5 (Level 12), Block B, Menara Uncang Emas, Jalan Loke Yew, 55100 Kuala Lumpur。作为召开理事会会议用途, 同时为本会秘书处。

4. 本会代表出任马来西亚文具书业联合总会第 9 届 (2023/2025) 理事会成员:

1. 陈章王任署理总会长
2. 陈锦俊任总财政
3. 刘志鸿任常务理事
4. 许统亮任常务理事
5. 林政和任常务理事
6. 余贵宗任常务理事

5. 本公会为下列公会或社团会员：

马来西亚中华总商会 (中总)

吉隆坡暨雪兰莪中华总商会 (隆雪中总)

马来西亚中华大会堂 (华总)

吉隆坡暨雪兰莪中华大会堂 (隆雪华堂)

马来西亚华人行业总会 (行总)

同善医院

7. 会务简报 (2024 年 5 月 12 日至 2025 年 4 月 21 日)

日期	活动/事项	备注/出席者
2024 年 3 月 7 日	吉隆坡暨雪兰莪中华总商会 (隆雪中总) 诚邀出席隆雪中总甲辰年新春联欢晚宴	陈锦俊
2024 年 3 月 8 日	马来西亚礼品商会诚邀出席 MGPA 15 周年纪念晚宴	陈章王、刘志鸿 房运康、魏清平 拿督刘万晟 朱珍爱、颜振达 颜超见、吴伟廉 周威发、刘伟濠 Celine Lim
2024 年 3 月 24 日	马来西亚华人行业总会 (行总) 诚邀出席 2024 年度会员代表大会暨第 37 届 (2024 - 2027) 理事会选举	陈章王、房运康
2024 年 3 月 27 日	吉隆坡暨雪兰莪中华总商会 (隆雪中总) 诚邀出席隆雪中总与商团会员交流会	刘志鸿、朱珍爱 颜振达
2024 年 3 月 27 日	Invitation from 马来西亚礼品商会 (Malaysian Gifts And Premium Association) to attend official launch & balloting of 14 th Malaysia Gifts Fair 2024	黎长征、颜超见 吴伟廉
2024 年 6 月 18 日	Invitation from Malaysian Gifts And Premium Association (马来西亚礼品商会) to attend Official Opening Ceremony of 14 th Malaysia Gifts Fair 2024.	陈章王、陈锦俊 许统亮、余贵宗 魏清平、房运康 拿督刘万晟、 朱珍爱、颜振达 李世富、许豈铨 吴伟廉、刘伟豪
2024 年 6 月 23 日	吉隆坡暨雪兰莪中华大会堂 (隆雪华堂) 诚邀出席 2024 年会员大会	魏清平
2024 年 6 月 23 日	同善医院诚邀出席 2024 年会员常年大会	拿督郑松火
2024 年 6 月 28 日	星洲日报诚邀出席星洲日报报庆晚宴 “情义 95”	陈章王、许统亮
2024 年 8 月 7-10 日	Invitation from Kaizer Exhibition & Conferences Sdn Bhd to attend International Printing, Paper, Packaging Machinery Exhibition (IPMEX MALAYSIA 2024) and Apparel & Textile Exhibition Malaysia	陈章王、刘志鸿 余贵宗、魏清平 颜振达、陈信机 李世富、周威发 吴伟廉
2024 年 10 月 5 日	马来西亚印刷商公会槟州分会 Malaysia Printers Association Penang Branch 挚邀请出席 32 周年纪念晚宴	陈志坚、陈章王 余贵宗、颜振达 周威发
2024 年 10 月 12 日	吉隆坡暨雪兰莪中华总商会 (隆雪中总) 诚邀出席隆雪中总 120 周年会庆联欢晚宴。由本会陈章王会长代表马来西亚文具书业联合总会，陈锦俊署理会长代表雪隆文具书业公会出席此周年会庆联欢晚宴。	陈章王、陈锦俊
2024 年 10 月 25 日	星洲日报诚邀出席报庆晚宴 “情义 95”	许统亮夫妇
2024 年 10 月 26 日	吉隆坡永春会馆诚邀出席庆祝 100 年会庆	黎长征

日期	活动/事项	备注/出席者
2024 年 11 月 10 日	雪隆顺德会馆挚邀请出席庆祝成立 110 周年纪念联欢晚宴	陈章王、房运康 梁世兴、陈玉燕 饶锦祥
2024 年 12 月 13 日	马来西亚华人行业总会（行总）诚邀出席马来西亚华人行业总会第 105 周年庆暨第 37 届理事会宣誓就职典礼暨晚宴	陈章王、许统亮 房运康、陈信机 周威发、朱珍爱 李文钦、廖毕发
2024 年 12 月 31 日	吉隆坡暨雪兰莪中华大会堂（隆雪华堂）诚邀出席隆雪华堂 2025 跨年倒数晚会	朱珍爱
2025 年 1 月 11 日	Invitation from Malaysia Paper Association (MaPA) to attend MaPA'S 37 th Anniversary Celebration Gala Dinner 2025	陈章王、魏清平 朱珍爱、颜振达 温振耀、陈信机 周威发、陈玉燕 温俊辉、温俊威
2025 年 1 月 23 日	Invitation from Ricoh (Malaysia) Sdn Bhd to join Ricoh CNY VIP Gathering Dinner	陈章王、朱珍爱
2025 年 1 月 29 日	吉隆坡暨雪兰莪中华大会堂诚邀出席隆雪华堂《2025 乙巳蛇年新春团拜》	朱珍爱、黄赛云
2025 年 2 月 8 日	砂拉越文具书业公会诚邀出席 2025 年乙巳年新春联欢晚宴暨 2024 年度会员/雇员子女教育奖励金颁奖典礼	陈章王、朱珍爱
2025 年 2 月 13 日	星洲日报诚邀出席“世华媒体新春联欢会”晚宴	陈信机、周威发
2025 年 3 月 10 日	<p>本会诚邀马来西亚礼品商会 MGPA 到本会会所进行交流，共同探讨了行业发展趋势，分享经验和见解。此次交流加强了两会之间的联系，为未来的合作及会员福利共同作出努力</p> <p>经会议议决，众理事们一致同意发 2 个月花红于本会秘书以奖励 2024 年的努力工作</p>	理事

7 会长理事会报告：

日期	活动/事项	备注/出席者
	无	

8 工作小组报告：

8.1 外交组：

日期	活动/事项	备注/出席者
2024 年 6 月 3-5 日	由马来西亚文具书业联合总会组团出席参与“2024 中国义乌文具礼品展览会”，共有 18 人报名参加了	
2024 年 11 月 15 日	陈章王会长肩负总会 20 周年纪念晚宴筹委会主席一职，率领雪隆文具书业公会众理事会员共同担任工委委员会职务，圆满完成马来西亚文具书业联合总会 20 周年纪念晚宴，活动成功举办并获得外界一致赞赏	

8.2 福利组:

日期	活动/事项	备注/出席者
2024 年 3 月 20 日	本会名誉顾问洪允财老先生不幸逝世，享寿积闰八十有七，我们对他的离世深感惋惜和哀思，众理事一起前往治丧处向其家属致上真挚的慰问。本会送上花圈到治丧处	陈志坚、陈章王、余贵宗、房运康、魏清平、颜振达、颜凯强
2024 年 5 月 2 日	本会会员金鹰贸易有限公司已故创办人叶迎章老先生的夫人何仙老太夫人不幸逝世，本会送上花圈到治丧处	
2024 年 6 月 13 日	黄玉婵小姐(Lian Pang Stationery)的令尊黄府福成老先生不幸于日前离世，本会安排送上花圈。理事们代表本会前往吊唁，并向其家属致上慰问	陈章王、陈锦俊、许统亮、余贵宗、颜振达、郑明君、记真美
2024 年 7 月 10 日	本会创会先锋李渭贤老先生(光辉文化供应社)不幸于近日逝世。为表达深切哀悼之情，陈志坚永久名誉会长和陈章王会长及朱珍爱理事分别于当天前往治丧处吊唁慰问。本会送上花圈到治丧处	陈志坚、陈章王、朱珍爱
2024 年 7 月 25 日	本会会员 Federal Stationery & Publishing Co SB 的陈劲苍老先生不幸逝世，为表达深切哀悼之情，本会名誉会长颜瑞良先生，陈章王会长及前任总务杨建祥先生一起前往治丧处吊唁，并向其家属致上真挚的慰问。同时，也安排送上花圈	颜瑞良、陈章王、杨建祥
2024 年 7 月 27 日	由福利部所举办雪兰莪暨吉隆坡文具书业公会电子商务 2.0 讲座会终于圆满结束落幕了。所有参与会员们皆通过此次讲座会斩获满满收益，甚遗憾的是 41 人报名其中 3 人缺席了	
2024 年 11 月 23 日	本会永久名誉会长郑大明先生的夫人因身体抱恙，本会特送上水果篮，以表关怀，衷心祝愿她早日康复，恢复健康	
2024 年 11 月 25 日	本会会员 LA Stationery SB 董事主席连春燕女士的母亲连门赖氏贤娇老太夫人不幸逝世。福利部安排送花圈至治丧处，并向其家属致上真挚慰问	
2024 年 12 月 12 日	本会陈章王会长率领众理事及会员共同参加 NOVA by WriteBest 的开幕仪式。本会代表与众嘉宾齐聚一堂，共同庆祝 WriteBest Sdn Bhd 这一重要的行业里程碑，充分展现了对其作为本会会员企业的行业发展支持与祝贺	
2025 年 1 月 15 日	本会永久会员 Venus Art & Stationery SB, the late Mr Yap Chin Fatt 不幸逝世。福利部已安排送花圈至治丧处，以表达深切哀悼之情	
	福利主任建议于本会福利手册增添一项：凡结婚摆喜宴的当届理事，在来函通知福利组或秘书处可获得来自公会上限 RM1,000 贺仪。众理事们一致同意通过此建议	

8.3 文教组：

日期	活动/事项	备注/出席者
2024 年 12 月 21 日	文教组举办 2024 年度学业优良奖学金颁奖典礼。今年文教组共收到 48 份申请表格，分别为小学组 16 份，中学组 27 份，大学组 5 份，全部皆通过核查并已批准。颁发的奖励金总额为 6900 马币	

8.4 康乐组：

日期	活动/事项	备注/出席者
2024 年 8 月 24-25 日	康乐部主办 2 天 1 夜沙巴安南之旅第一天，在符合雪隆文具书业公会章程所规定的法定人数，我们寓工作于娱乐及充分准备下，召开第 26 届（2023-2025）执行理事会第 9 次会议。	

8.5 青年事务组：

日期	活动/事项	备注/出席者
	无	

6. Secretary Report (12 May 2024 to 21 Apr 2025)

Date	Activities Description	Remark/Attendee
7 Mar 2024	Invitation from The Chinese Chamber of Commerce And Industry of Kuala Lumpur & Selangor (KLSCCCI) to attend Chinese New Year Celebration Dinner	Chan Kum Chung
8 Mar 2024	Invitation from Malaysian Gifts & Premium Association (MGPA) to attend MGPA 15 th Anniversary Gala Dinner	Tan Chong Ong Lau Chee Hoong Fong Yoon Kong Wee Chin Ping Dato Law Ban Seng Chu Chan Oi Guan Chin Tat Gan Chau Jian Dr William Goh Chew Boon Huat Law Whye Hoe Celine Lim
24 Mar 2024	The Federation of Malaysia Chinese Commerce Association invited to attend the Election of the 37 th Executive Committee (2024-2027) & Annual General Meeting 2024	Tan Chong Ong Fong Yoon Kong
27 Mar 2024	Invitation from The Chinese Chamber of Commerce And Industry of Kuala Lumpur & Selangor (KLSCCCI) to join Networking with KLSCCCI trade association members for a free dialogue session and sharing	Lau Chee Hoong Chu Chan Oi Guan Chin Tat
27 Mar 2024	Invitation from Malaysian Gifts & Premium Association (MGPA) to attend Official Launch & Balloting of 14 th Malaysia Gift Fair 2024	Lye Charng Jeng Gan Chau Jian Dr William Goh
18 Jun 2024	Invitation from Malaysian Gifts & Premium Association (MGPA) to attend the Official Opening Ceremony of 14 th Malaysia Gifts Fair 2024	Tan Chong Ong Chan Kum Chung Koh Toong Leong See Kwee Chong Fong Yoon Kong Wee Chin Ping Dato Law Ban Seng Chu Chan Oi Guan Chin Tat Lee Sai Foh Koh Kai Quan Dr William Goh Law Whye Hoe
23 Jun 2024	The Kuala Lumpur And Selangor Chinese Asembly Hall invited to attend Annual General Meeting 2024	Wee Chin Ping
23 Jun 2024	Tung Shin Hospital invited to attend Annual General Meeting 2024	Dato Tee Bock Toh
28 Jun 2024	Invitation from Sin Chew Jit Poh to attend Sin Chew Daily 95 th Anniversary Dinner	Tan Chong Ong Koh Toong Leong

Date	Activities Description	Remark/Attendee
7-10 Aug 2024	Invitation from Kaizer Exhibition & Conferences Sdn Bhd to attend International Printing, Paper, Packaging Machinery Exhibition (IPMEX MALAYSIA 2024) and Apparel & Textile Exhibition Malaysia	Tan Chong Ong Lau Chee Hoong See Kwee Chong Wee Chin Ping Guan Chin Tat Tan Seen Kee Lee Sai Foh Chew Boon Huat Dr William Goh
5 Oct 2024	Invitation from Malaysia Printers Association Penang Branch to attend the 32 nd Anniversary Dinner	Tan Chee Kan Tan Chong Ong See Kwee Chong Guan Chin Tat Chew Boon Huat
12 Oct 2024	Invitation from The Chinese Chamber of Commerce And Industry of Kuala Lumpur & Selangor (KLSCCCI) to attend the 120 th Anniversary Gala Dinner	Tan Chong Ong Chan Kum Chung
25 Oct 2024	Invitation from Sin Chew Jit Poh to attend Sin Chew Daily 95 th Anniversary Dinner	Mr & Mrs Koh Toong Leong
26 Oct 2024	Kuala Lumpur Eng Choon Hoey Kuan invited to attend the 100 th Anniversary Celebration Gala Dinner	Lye Charng Jeng
10 Nov 2024	Persatuan Soon Tuck Selangor & Wilayah Persekutuan invited to attend the 110 th Anniversary Celebration Dinner	Tan Chong Ong Fong Yoon Kong Ngew See Hing Chan Yoke Yin Kelvin Ngeow
13 Dec 2024	Invitation from The Federation of Malaysia Chinese Commerce Association to attend The 105 th Anniversary Celebration & The 37 th (2024-2027) Committee Inauguration Ceremony	Tan Chong Ong Koh Toong Leong Fong Yoon Kong Tan Seen Kee Chew Boon Huat Chu Chan Oi Lee Woon Ching Liew Pit Huat
31 Dec 2024	The Kuala Lumpur & Selangor Chinese Assemblby Hall invited to join KLSCAH Countdown Party 2025	Chu Chan Oi
11 Jan 2025	Invitation from Malaysia Paper Association (MaPA)to attend MaPA'S 37 th Anniversary Celebration Gala Dinner 2025	Tan Chong Ong Wee Ching Ping Chu Chan Oi Guan Chin Tat Woon Cheng Yaow Tan Seen Kee Chew Boon Huat Chan Yoke Yin Woon Choon Fooi Woon Choon Wei

Date	Activities Description	Remark/Attendee
23 Jan 2025	Invitation from Ricoh (Malaysia) Sdn Bhd to join Ricoh CNY VIP Gathering Dinner	Tan Chong Ong Chu Chan Oi
29 Jan 2025	The Kuala Lumpur & Selangor Chinese Assembly Hall invited to join 2025 Chinese New Year Gathering	Chu Chan Oi Ng Sai Hun
8 Feb 2025	Invitation from Sarawak Stationers & Booksellers Association to attend the Chinese New Year Dinner cum Education Excellence Award 2024	Tan Chong Ong Chu Chan Oi
13 Feb 2025	Invitation from Sin Chew Daily to attend Media Chinese International Limited CNY Celebration Dinner 2025	Tan Seen Kee Chew Boon Huat
10 Mar 2025	SKLSBA Invited Malaysian Gifts & Premium Association (MGPA) to visit SKLSBA Office for discussion of stationery industry trend and sharing of experiences and insight. This will strengthen the relationship between the 2 association for benefits of all the members.	Committee Members
	Resolved during the meeting, it was unanimously agreed to award secretariat 2 months salary bonus as an incentive for good performance	

7 Presidential Council Report:

Date	Activities Description	Remark/Attendee
	NIL	

8 Working Team Report:

8.1 Social Committee:

Date	Activities Description	Remark/Attendee
3-5 Jun 2024	The Federation of Stationers and Booksellers Association of Malaysia(PPPABM) organised a delegation with a total of 18 members to participate China Yiwu Stationery And Gifts Exhibition 2024.	
15 Nov 2024	Tan Chong Ong in his role as the Chairperson of the Organizing Committee for the 20th Anniversary Gala of the Federation of Stationers and Booksellers Association of Malaysia(PPPABM), led the board of committee members of Selangor and Kuala Lumpur Stationers and Booksellers Association(SKLSBA) successfully organized the 20th Anniversary Gala of PPPABM. The event was a great success and received unanimous praise from the invited guests and public.	

8.2 Welfare Committee:

Date	Activities Description	Remark/Attendee
20 Mar 2024	Our honorary advisor, the late Mr Ang Woon Chye from Perniagaan Pertama passed away at the age of 87. The board of Committee Members visited the mourning site to express our sincere condolences to his family. SKLSBA sent an wreath to mourning site.	Tan Chee Kan Tan Chong Ong See Kwee Chong Fong Yoon Kong Wee Chin Ping Guan Chin Tat Gan Kai Kheong

Date	Activities Description	Remark/Attendee
2 May 2024	The wife of the late founder of Chin Ying Trading Sdn Bhd (a member of SKLSBA), the late Madam Ho Sin passed away. SKLSBA placed on wreath.	
13 Jun 2024	It is with deep sorrow to announce the passing of late Mr Ng Ah Ngoh @ Ng Hock Seng, the father of Ms Jodie Ng Yu Chan(Lian Pang Stationery), who unfortunately passed away. The board of committee members, on behalf of the SKLSBA, visited the mourning site to pay last respects and express condolences to the family. SKLSBA has arranged to send a wreath.	Tan Chong Ong Chan Kum Chung Koh Toong Leong See Kwee Chong Guan Chin Tat Tey Beng Kun Kee Chern Mei
10 Jul 2024	One of the Co-Founders of SKLSBA, the late Mr Lee Wai Yean passed away. To express our heartfelt condolences, Life Honorary President Mr Tan Chee Kan, President Mr Tan Chong Ong and committee member Ms Chu Chan Oi visited the mourning hall on the same day to pay their respects and offer condolences. SKLSBA has also sent a wreath to the mourning hall.	Tan Chee Kan Tan Chong Ong Chu Chan Oi
25 Jul 2024	The late Mr Tan Ah Chye @ Tan Ching Chong from Federal Stationery & Publishing Co Sdn Bhd (a member of SKLSBA), passed away. To express our deepest condolences, our Honorary President Mr Guan Swee Leong, President Mr Tan Chong Ong and former Hon Secretary Mr Yeoh Kian Siong went to the mourning hall to pay their respects and extend heartfelt sympathies to his family. A wreath was also arranged to be sent by SKLSBA	Guan Swee Leong Tan Chong Ong Yeoh Kian Siong
27 Jul 2024	The E-Commerce 2.0 Seminar organised by the Welfare Committee has successfully concluded. All participating members gained significant knowledge and benefits from the seminar. Unfortunately, out of the 41 registered participants, 3 were absent	
23 Nov 2024	Due to health concerns, The wife of Life Honorary President, Mr Cheng Tai Ming admitted to hospital due to health concerns. SKLSBA has sent a fruit basket as a gesture of care and sincerely wishes her a speedy recovery	
25 Nov 2024	The late mother of Mr & Mrs Lai Hock Hee from LA Stationery Sdn Bhd (a member of SKLSBA) passed away. SKLSBA has arranged to send a wreath and extended sincere condolences to the family	
12 Dec 2024	President Mr Tan Chong Ong together with the board of committee and ordinary members of SKLSBA attended the grand opening ceremony of NOVA by WriteBest Event. We gathered with distinguished guests to celebrate this important milestone for WriteBest Sdn Bhd, showed our fully support and congratulations for the company's development as a member of SKLSBA	
15 Jan 2025	The late Mr Yap Chin Fatt from Venus Art & Stationery Sdn Bhd (a member of SKLSBA) passed away. SKLSBA sent a wreath to express heartfelt condolences	

Date	Activities Description	Remark/Attendee
	A new clause proposed to insert to SKLSBA's Welfare Handbook: Any current committee member who holds a wedding banquet and notifies the Welfare Committee or Secretariat in writing will be eligible to receive a congratulatory gift of up to RM1,000 from the SKLSBA. This proposal was unanimously approved by all committee members.	

8.3 Culture & Educational Committee:

Date	Activities Description	Remark/Attendee
21 Dec 2024	The Culture & Educational Committee held the 2024 Academic Excellence Award Ceremony and this year the committee received a total of 48 applications: 16 for the primary school category, 27 for the secondary school category, and 5 for the university category. All applications passed the verification process and have been approved. The total amount of scholarships awarded was RM6,900.	

8.4 Recreation Committee:

Date	Activities Description	Remark/Attendee
24-25 Aug 2024	Recreation Committee organised a 2 days 1 night trip to Sabak Bernam. On the first day, in compliance with the legal requirement set by the Selangor and Kuala Lumpur Stationers and Booksellers Association's constitution, the 9th meeting of the 26th Term Executive Committee (2023-2025) was held with a sufficient number of participants, we combined work with leisure on the first day.	

8.5 Youth Affairs Committee:

Date	Activities Description	Remark/Attendee
	NIL	

2024 年度 财政报告

**PERSATUAN PENJUAL ALATULIS DAN
BUKU SELANGOR DAN KUALA LUMPUR**

(Registered in Malaysia)

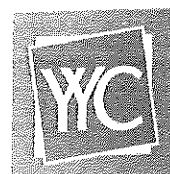
ROS-No. 1312 (Selangor)

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 DECEMBER 2024**

ANNUAL REPORT & FINANCIAL STATEMENTS

YYC & CO PLT

CHARTERED ACCOUNTANTS
(Firm No. LLP0020596-LCA & AF 0055)



**PERSATUAN PENJUAL ALATULIS DAN
BUKU SELANGOR DAN KUALA LUMPUR**
(Registered in Malaysia)
ROS-No. 1312 (Selangor)
FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
31 DECEMBER 2024

Officers' Report and Audited Financial Statements

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PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

INFORMATION OF THE ASSOCIATION

PRESIDENT	: TAN CHONG ONG, A. M. P.
DEPUTY PRESIDENT	: CHAN KUM CHUNG
VICE PRESIDENTS	: LAU CHEE HOONG KOH TOONG LEONG, P. P. N.
HONORARY SECRETARY	: LIM CHERN HOO
DEPUTY HONORARY SECRETARY	: FONG YOON KONG
HONORARY TREASURER	: SEE KWEE CHONG
DEPUTY HONORARY TRESURER	: WEE CHIN PING
SOCIAL OFFICER	: DATO' LAW BAN SENG
ASSISTANT SOCIAL OFFICER	: CHU CHAN OI
WELFARE OFFICER	: GUAN CHIN TAT
ASSISTANT WELFARE OFFICER	: OSCAR WOON CHENG YAOW
CULTURAL AND EDUCATIONAL OFFICER	: TEY BENG KUN
ASSISTANT CULTURAL AND EDUCATIONAL OFFICER	: ADELIN KEE CHERN MEI
RECREATION OFFICER	: LYE CHARNG JENG
ASSISTANT RECREATION OFFICER	: GAN CHAU JIAN
YOUTH AFFAIRS OFFICER	: TAN SEEN KEE
ASSISTANT YOUTH AFFAIRS OFFICER	: POON WAI DENG
EXCO MEMBERS	: TERENCE GAN KAI KHEONG LEE SAI FOH LIM KOK CHENG

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

INFORMATION OF THE ASSOCIATION

(continued)

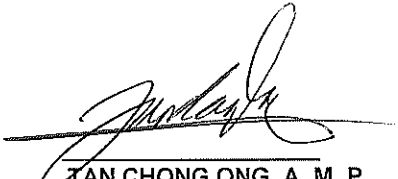
INTERNAL AUDITORS	: ALAN LAI RUN LUN SEE BOON SENG
REGISTERED OFFICE	: UNIT NO: B-10-5, LEVEL 10, BLOCK B, PUSAT PERNIAGAAN VIVA (MENARA UNCANG EMAS), NO: 85, JALAN LOKE YEW, 55200 KUALA LUMPUR, WILAYAH PERSEKUTUAN, MALAYSIA.
PRINCIPAL PLACE OF OPERATION	: UNIT NO: B-10-5, LEVEL 10, BLOCK B, PUSAT PERNIAGAAN VIVA (MENARA UNCANG EMAS), NO: 85, JALAN LOKE YEW, 55200 KUALA LUMPUR, WILAYAH PERSEKUTUAN, MALAYSIA.
AUDITORS	: YYC & CO PLT CHARTERED ACCOUNTANTS (LLP0020596-LCA & AF 0055) A8-2, LEVEL 8, BLOCK A, PLAZA DWITASIK, JALAN 5/106, BANDAR SRI PERMAISURI, CHERAS, 56000 KUALA LUMPUR, WILAYAH PERSEKUTUAN, MALAYSIA.
BANKERS	: MALAYAN BANKING BERHAD UNITED OVERSEAS BANK (MALAYSIA) BERHAD HONG LEONG BANK BERHAD

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)


STATEMENT BY MANAGEMENT COMMITTEE

We, the undersigned being the officers of **PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR**, state that in our opinion, the accompanying financial statements together with the notes thereto are drawn up in accordance with the rules of the Association, the provision of the Societies Act, 1966, International Financial Reporting Standards and Malaysian Financial Reporting Standards in Malaysia so as to give a true and fair view of the state of affairs of the Association as at 31 December 2024 and of its results for the financial year ended on that date.

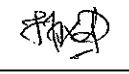
On behalf of the Management Committee,



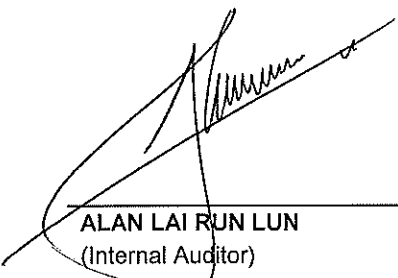
TAN CHONG ONG, A. M. P.
(President)



SEE KWEE CHONG
(Honorary Treasurer)



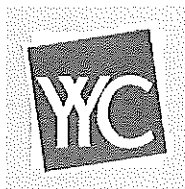
LIM CHERN HOO
(Honorary Secretary)



ALAN LAI RUN LUN
(Internal Auditor)

Kuala Lumpur,

Dated: **03 APR 2025**



YYC & CO PLT

CHARTERED ACCOUNTANTS

(Firm No. LLP0020596-LCA & AF 0055)

A8-2, Level 8, Block A, Plaza Dwtasik, Jalan 5/106, Bandar Sri Permaisuri, Cheras, 56000 Kuala Lumpur. T: +60(3)-9174 1965

Website: www.yycadvisors.com

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR

(Registered in Malaysia)

ROS-No. 1312 (Selangor)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR** which comprise the Statement of Financial Position as at 31 December 2024, and the Statement of Profit or Loss and Other Comprehensive Income and Statement of Cash Flows for the financial year then ended, and notes to the financial statement including a summary of significant accounting policies, as set out on pages 5 to 25.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Association as at 31 December 2024, and of its financial performance and its statement of cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards in Malaysia, International Financial Reporting Standards, rules of the Association and the provision of the Societies Act, 1966.

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 Association 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 (including International Independence Standards) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the Association for the current financial year. These matters were addressed in the context of our audit of the financial statements of the Association as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR

Committee Members' Responsibility for the Financial Statements

The Committee Members of the Association are responsible for the preparation of financial statements of the Association that give a true and fair view in accordance with Malaysian Financial Reporting Standards in Malaysia, International Financial Reporting Standards, rules of the Association and the provision of the Society Act, 1966. The Committee Members are also responsible for such internal control as the Committee Members determine is necessary to enable the preparation of financial statements of the Association that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Association, the Committee Members are responsible for assessing the Association'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 committee members either intend to liquidate the Association 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 Association 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.

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:

- i) Identify and assess the risks of material misstatement of the financial statements of the Association, 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.
- ii) 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 Association's internal control.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee Members.


**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF
PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR**


- iv) Conclude on the appropriateness of the Committee Members' 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 Association'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 Association 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 Association to cease to continue as a going concern.
- v) Evaluate the overall presentation, structure and content of the financial statements of the Association, 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 Committee Members 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.

Other Matter

This report is made solely to the members of the Association, as a body, and for no other purpose. We do not assume responsibility to any other person for the content of this report.


YYC & CO PLT
FIRM NO.: LLP0020596-LCA & AF 0055
CHARTERED ACCOUNTANT


CHOW KEE KAN
NO. 01011/04/2025 J
CHARTERED ACCOUNTANT

Kuala Lumpur,

Dated : **03 APR 2025**

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

STATEMENT OF FINANCIAL POSITION

As at 31 December 2024

	Note	2024 RM	2023 RM
Assets			
Non-current assets			
Property, plant and equipment	5	590,079	606,609
Other Investment	6	16,000	16,000
Total non-current assets		<u>606,079</u>	<u>622,609</u>
Current assets			
Other receivables, deposits and prepayment	7	3,878	29,918
Current tax assets		5,169	5,962
Fixed deposits with a licensed bank	8	216,355	210,619
Bank balances	9	543,658	455,406
Total current assets		<u>769,060</u>	<u>701,905</u>
Total assets		<u>1,375,139</u>	<u>1,324,514</u>
Funds and liabilities			
Financed by:-			
Funds			
Accumulated fund	10	394,803	427,344
Building and general fund	11	553,564	553,564
Education fund	12	398,650	305,550
Charity fund	13	4,700	4,700
		<u>1,351,717</u>	<u>1,291,158</u>
Current liability			
Other payables, accruals and deposit received	14	23,422	33,356
Total current liability		<u>23,422</u>	<u>33,356</u>
Total funds and liabilities		<u>1,375,139</u>	<u>1,324,514</u>

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

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the financial year ended 31 December 2024

	Note	2024 RM	2023 RM
INCOME			
Anniversary dinner income		-	174,350
Donation received		13,000	1,700
Subscription received		1,050	2,100
		14,050	178,150
OTHER INCOME			
Dividend income		400	800
Fixed deposit interest income		5,736	4,178
Other income		-	5,000
Rental income		108,000	90,000
		114,136	99,978
TOTAL GROSS INCOME		128,186	278,128
LESS: EXPENDITURES			
Costs for funds generating activities		(1,526)	(112,473)
Depreciation		(16,530)	(23,776)
General expenses		(73,301)	(70,125)
Professional fee		(8,550)	(9,090)
Staff related expenses		(58,693)	(58,693)
		(158,600)	(274,157)
(Deficit)/Surplus before tax		(30,414)	3,971
Taxation	16	(2,127)	(3,317)
(Deficit)/Surplus after tax for the financial year		(32,541)	654

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

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the financial year ended 31 December 2024

	Note	2024 RM	2023 RM
SCHEDULE OF EXPENDITURES			
COSTS FOR FUNDS GENERATING ACTIVITIES			
Anniversary dinner expenses		(200)	111,741
Asia Pacific Golden Crown Awards expenses		746	732
Talk on E-commerce		980	-
		<u>1,526</u>	<u>112,473</u>
DEPRECIATION			
Depreciation of property, plant and equipment	5	16,530	23,776
GENERAL EXPENSES			
Advertisement		3,012	7,602
AGM meeting expenses		1,578	12,700
Bank charges		220	656
Cleaning fee		2,400	2,400
Condolence and greeting		5,760	4,080
Donation		1,000	-
Electricity and water		1,910	1,811
Insurance		2,317	2,675
Internet fee		2,658	2,659
Management fee		7,587	8,291
Medical fee		-	196
Office expenses		11	995
Postage and stamps		820	876
Printing and stationery		2,012	3,607
Quit rent and assessment		9,785	9,785
Rental		460	-
Service tax		318	444
Sewerage fee		343	345
Staff refreshment		4,165	2,458
Staff welfare		-	-
Sundry expenses		16,320	7,200
Telephone and fax		1,204	1,175
Upkeep of building		7,250	-
Website maintenance		2,171	170
		<u>73,301</u>	<u>70,125</u>

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

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the financial year ended 31 December 2024

	Note	2024 RM	2023 RM
PROFESSIONAL FEE			
Accounting fee		5,000	5,000
Auditors' remuneration		2,500	2,500
Tax consultancy fee		1,050	1,590
		<u>8,550</u>	<u>9,090</u>
STAFF RELATED EXPENSES			
Bonus		8,600	8,600
EIS contribution		107	107
EPF contribution		7,020	7,020
Salaries and allowance		42,032	42,032
Socso contribution		934	934
		<u>58,693</u>	<u>58,693</u>
TOTAL EXPENDITURES		<u><u>158,600</u></u>	<u><u>274,157</u></u>

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

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

STATEMENT OF CASH FLOWS

For the financial year ended 31 December 2024

	Note	2024 RM	2023 RM
CASH FLOWS FROM OPERATING ACTIVITIES			
(Deficit)/Surplus before tax		(30,414)	3,971
Adjustments for:			
Depreciation of property, plant and equipment	5	16,530	23,776
Interest received		(5,736)	(4,178)
Operating (deficit)/surplus before working capital changes		(19,620)	23,569
Changes in working capital			
Receivables		26,040	67,292
Payables		(9,934)	(20,551)
Cash used in/(generated from) operations		(3,514)	70,310
Interest income received		5,736	4,178
Income tax paid		(1,334)	(3,011)
Net cash generated from operating activities		888	71,477
CASH FLOW FROM INVESTING ACTIVITY			
		-	-
CASH FLOW FROM FINANCING ACTIVITIES			
Additional in education fund	12	100,000	200,000
Utilisation of education fund	12	(6,900)	(5,400)
Net cash generated from financing activities		93,100	194,600
Net increase in cash and cash equivalents		93,988	266,077
Cash and cash equivalents at the beginning of the financial year		666,025	399,948
Cash and cash equivalents at the end of the financial year		760,013	666,025
Cash and cash equivalents comprises:			
Fixed deposits with a licensed banks	8	216,355	210,619
Bank balances	9	543,658	455,406
		760,013	666,025

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

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

1. General information

The Association is incorporated under the Societies Act, 1966 and its principal objectives are:

- a) to promote a platform for the members in promoting the common interest and welfare of the members.
- b) to organise and discuss forums for the benefits of the members in relation to the trade.
- c) to safeguard the interests of members and make representations to the government or its agencies, other business organisations, non-profitable bodies, societies and other non-governmental bodies.
- d) to be involved in social and charitable activities involving members and public at large.

The registered office and principal place of operation of the Association is located at Unit No. B-10-5, Level 10, Block B, Pusat Perniagaan Viva (Menara Uncang Emas), No. 85, Jalan Loke Yew, 55200 Kuala Lumpur, Wilayah Persekutuan, Malaysia.

These financial statements are presented in Ringgit Malaysia ("RM"), which is the Association's functional currency. All financial information is presented in RM.

2. Basis of preparation

a) Basis of accounting

The financial statements of the Association has been prepared in accordance with the rules of the Association, the provision of the Societies Act, 1966, Malaysian Financial Reporting Standards ("MFRSs") in Malaysia and International Financial Reporting Standards ("IFRSs").

The financial statements of the Association have been prepared under the historical cost basis, unless otherwise stated in the individual policy statements set out below.

The preparation of financial statements in conformity with MFRS requires the use of certain critical accounting estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities as the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. It also requires Directors to exercise their judgement in the process of applying the Association's accounting policies. Although these estimates and judgement are based on the Directors' best knowledge of current events and actions, actual results may differ. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 4.

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

(continued)

2. Basis of preparation (continued)

b) Statement of Compliance

The following are accounting standards, amendments and interpretations that have been issued by the Malaysian Accounting Standards Board ("MASB") but have not been adopted by the Association:

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2025

- Amendments to MFRS 121, The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2026

- Amendments to MFRS 7, Financial Instruments and Financial Instruments - Disclosures
- Amendments to MFRS 9, Classification and Measurement of Financial Instruments

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2027

- Amendments to MFRS 18, Presentation and Disclosure in Financial Statements
- Amendments to MFRS 19, Subsidiaries without Public Accountability - Disclosures

MFRSs, Interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed

- Amendments to MFRS 10, Consolidated Financial Statements and MFRS 128, Investment in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The Association has not applied these MFRSs and amendments in advance and is expected to have no material impact on the financial statements of the Association upon their initial application.

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS

(continued)

For the financial year ended 31 December 2024

3. Significant accounting policies

The accounting policies set out below have been applied consistently to the periods presented in the financial statements, unless otherwise stated.

3.1 Property, plant and equipment

(i) Recognition and measurement

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. The cost of an item of property, plant and equipment initially recognised includes its purchase price and any cost that is 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. Cost also include borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

When significant parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses on disposals are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognised in net in the profit or loss.

(ii) Depreciation and impairment

Property, plant and equipment under construction are not depreciated until the assets are ready for their intended use. Other property, plant and equipment are depreciated on the straight line method to allocate the cost to their residual values over their estimated useful lives as follows:

	<u>Rate %</u>
Air conditioner	10
CCTV system	10
Computer	40
Furniture and fittings	10
Land and building - leasehold	2
Office equipment	10
Renovation	10

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS

(continued)

For the financial year ended 31 December 2024

3. Significant accounting policies (continued)

3.1 Property, plant and equipment (continued)

(ii) Depreciation and impairment (continued)

Depreciation methods, useful lives and residual values are reviewed at end of each reporting period, and adjusted as appropriate.

At the end of the reporting period, the Association assesses whether there is any indication of impairment. If such indications exist, an analysis is performed to assess whether the carrying amount of the asset is fully recoverable. A write down is made if the carrying amount exceeds the recoverable amount.

3.2 Impairment of non-financial assets

Assets that have an indefinite useful life, such as goodwill or intangible assets not ready to use, are not subject to amortisation and are tested annually for impairment. Assets that are subject to amortisation and depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or cash-generating units.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or cash-generating unit.

An impairment loss is recognised if the carrying amount of an asset or its related cash-generating unit exceeds its estimated recoverable amount.

Impairment losses are recognised in profit or loss unless it reverses a previous revaluation in which it is charged to the revaluation surplus. Impairment losses recognised in prior periods are assessed at the end of each reporting period for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount since the last impairment loss was recognised. An impairment loss is reversed only to the extent that the asset's carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised. Reversals of impairment losses are credited to profit or loss in the financial year in which the reversals are recognised.

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

(continued)

3. Significant accounting policies (continued)

3.3 Financial Assets

(i) Classification

The Association classifies its financial assets in the following measurement categories:

- Amortised cost;
- Fair value through other comprehensive income ("FVOCI"); and
- Fair value through profit or loss ("FVTPL"); and

The classification depends on the Association's model for managing the financial assets as well as the contractual terms of the cash flows of the financial asset.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

The Association reclassifies debt instruments when and only when its model for managing those assets changes.

(ii) Recognition and initial measurement

Regular purchases and sales of financial assets are recognised on the trade-date, the date on which the Association commits to purchase or sell the asset.

At initial recognition, the Association measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

(iii) Subsequent measurement

Debt instruments

Debt instruments mainly comprise of cash and cash equivalents and receivables.

There are three subsequent measurement categories, depending on the Association's model for managing the asset and the cash flow characteristics of the asset:

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

(continued)

3. Significant accounting policies (continued)

3.3 Financial Assets (continued)

(iii) Subsequent measurement (continued)

• Amortised cost

Debt instruments that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt instrument that is subsequently measured at amortised cost and is not part of a hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in interest income using the effective interest rate method.

• FVOCI

Debt instruments that are held for collection of contractual cash flows and for sale, and where the assets' cash flows represent solely payments of principal and interest, are classified as FVOCI. Movements in fair values are recognised in Other Comprehensive Income ("OCI") and accumulated in fair value reserve, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses, which are recognised in profit and loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss. Interest income from these financial assets is recognised using the effective interest rate method in profit or loss.

• FVTPL

Debt instruments that are held for trading as well as those that do not meet the criteria for classification as amortised cost or FVOCI are classified as FVTPL. Movement in fair values and interest income is recognised in profit or loss in the period in which it arises.

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS

For the financial year ended 31 December 2024

3. Significant accounting policies (continued)

3.3 Financial Assets (continued)

(iv) Impairment

The Association assess expected credit losses associated with its debt instruments carried at amortised cost and at FVOCI on a forward-looking basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk. Expected credit losses represent a probability-weighted estimate of the difference between present value of cash flows according to contract and present value of cash flows the Association expect to receive, over the remaining life of the financial instrument.

For trade receivables and contract assets, the Association applies the simplified approach, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

While cash and cash equivalents are also subject to the impairment requirements of MFRS 9, the identified impairment loss was immaterial.

In measuring expected credit losses, trade receivables and contract assets are grouped based on shared credit risk characteristics and days past due. The contract assets relate to unbilled work in progress, which have substantially the same risk characteristics as the trade receivables for the same type of contracts. The Association has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

In calculating the expected credit loss rates, the Association considers historical loss rates for each category of customers and adjusts to reflect current and forward-looking factors affecting the ability of the customers to settle the receivables.

The Association define a financial instrument as default, which is aligned with the definition of credit-impaired, when the debtor meets unlikeliness to pay criteria, which indicates the debtor is in significant financial difficulty. The Association consider the following instances:

- The debtor is in breach of financial covenants
- Concessions have been made by the Association related to the debtor's financial difficulty
- It is becoming probable that the debtor will enter bankruptcy or other financial reorganisation
- The debtor is insolvent.

Financial assets that are credit-impaired are assessed for impairment on an individual basis.

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

3. Significant accounting policies (continued)

3.3 Financial Assets (continued)

(iv) Impairment (continued)

The Association write off financial assets, in whole or in part, when it has exhausted all practical recovery efforts and has concluded there is no reasonable expectation of recovery. The assessment of no reasonable expectation of recovery is based on unavailability of debtor's sources of income or assets to generate sufficient future cash flows to repay the amount. The Association may write-off financial assets that are still subject to enforcement activity.

3.4 Financial liabilities

Financial liabilities are initially recognised at fair value net of transaction costs for all financial liabilities not carried at fair value through profit or loss. Financial liabilities carried at fair value through profit or loss are initially recognised at fair value, and transaction costs are expensed in profit or loss.

Fair value through profit or loss category comprises financial liabilities that are derivatives (except for a derivative that is a financial guarantee or a designated and effective hedging instrument) or financial liabilities that are specifically designated into this category upon initial recognition.

All financial liabilities are subsequently measured at amortised cost using the effective interest method other than those categorised as fair value through profit or loss.

Other financial liabilities categorised as fair value through profit or loss are subsequently measured at their fair values with the gain or loss recognised in profit or loss.

3.5 Offsetting financial instruments

Financial assets and liabilities are offset and the net amount presented in the statements of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously.

3.6 Cash and cash equivalents

Cash and cash equivalents consist of cash and bank balances and deposits with banks and highly liquid investments which have an insignificant risk of changes in fair value with original maturities of three months or less, and are used by the Association in the management of their short term commitments. For the purpose of the statements of cash flows, cash and cash equivalents are presented net of bank overdrafts and pledged deposits.

PERSATUAN PENJUAL ALATULIS DAN BUKU SELANGOR DAN KUALA LUMPUR
(Registered in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS
For the financial year ended 31 December 2024

(continued)

3. Significant accounting policies (continued)

3.7 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits associated with the transaction would flow to the Association, and the amount of revenue and the cost incurred or to be incurred in respect of the transaction can be reliably measured and specific recognition criteria have been met for each of the activities of the Association as follows:

i) Interest income

Interest income is recognised using the effective interest method, and accrued on a time basis.

ii) Property rental income

Property rental income is recognised on an accrual basis in accordance with the substance of the relevant agreement.

iii) Subscription fees and events

Revenue from subscription fees and events are recognised in the statement of income and expenditure on a received basis.

iv) Dividend income

Dividend income is recognised when the shareholders' rights to receive payment is established.

3.8 Employee benefits

i) Defined contribution plans

As required by law, companies in Malaysia make contributions to the state pension scheme, the Employees Provident Fund ("EPF"). Such contributions are recognised as an expense in profit or loss in the period to which they relate.

ii) Short term employee benefits

Short-term employee benefit obligations in respect of salaries, annual bonuses, paid annual leave and sick leave are measured on an undiscounted basis and are expensed as the related service is provided.

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3. Significant accounting policies (continued)

3.8 Employee benefits (continued)

ii) Short term employee benefits (continued)

A liability is recognised for the amount expected to be paid under short-term cash bonus or profit sharing plans if the Association has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

3.9 Current and deferred income tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case the tax is also recognised in other comprehensive income or directly in equity, respectively.

Current tax is the expected tax payable or receivable on the taxable income or loss for the financial year, using tax rates enacted or substantively enacted by the end of the reporting period, and any adjustment to tax payable in respect of previous financial years.

Deferred tax is recognised, using the liability method, on temporary differences arising between the amounts attributed to assets and liabilities for tax purposes and their carrying amounts in the financial statements. However, deferred tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred tax is determined using tax rates that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses or unused tax credits can be utilised.

Deferred and current tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income tax assets and liabilities relate to taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.

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(continued)

4. Significant accounting judgements and estimates

There were no significant judgements made in applying the accounting policies of the Association which may have significant effects on the amounts recognised in the financial statements.

Committee Members make key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

i) Depreciation of property, plant and equipment

The estimates of the residual values, useful lives and related depreciation charges for its property, plant and equipment is based on commercial and production factors which could change significantly as a result of technical innovations and competitors' actions in response to the market conditions.

The Association anticipates that the residual values of its property, plant and equipment will be insignificant. As a result, residual values have not been taken into consideration for the computation of depreciable amount.

Changes in the expected level of usage and technological development could impact the economic useful lives and the residual values of these assets, therefore future depreciation charges could be revised.

ii) Income taxes

Judgement is required in determining the capital allowances and deductibility of certain expenses when estimating the provision for income taxes. There were transactions during the ordinary course of business for which the ultimate tax determination of whether additional taxes will be due. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the taxation and deferred taxation in the period in which the outcome is known.

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For the financial year ended 31 December 2024

5. Property, plant and equipment

	At 1 January 2024 RM	Additions RM	Disposals/ Written off RM	At 31 December 2024 RM
<u>Cost</u>				
Air conditioner	41,070	-	-	41,070
CCTV system	4,750	-	-	4,750
Computer	7,393	-	-	7,393
Furniture and fittings	43,516	-	-	43,516
Land and building - leasehold	773,864	-	-	773,864
Office equipment	27,747	-	-	27,747
Renovation	227,411	-	-	227,411
	<u>1,125,751</u>	<u>-</u>	<u>-</u>	<u>1,125,751</u>

	At 1 January 2024 RM	Charge for the financial year RM	Disposals/ Written off RM	At 31 December 2024 RM
<u>Accumulated depreciation</u>				
Air conditioner	40,377	128	-	40,505
CCTV system	4,750	-	-	4,750
Computer	7,393	-	-	7,393
Furniture and fittings	43,516	-	-	43,516
Land and building - leasehold	170,247	15,477	-	185,724
Office equipment	26,148	425	-	26,573
Renovation	226,711	500	-	227,211
	<u>519,142</u>	<u>16,530</u>	<u>-</u>	<u>535,672</u>

	<u>Carrying amount</u>		<u>Depreciation</u>	
	2024 RM	2023 RM	2024 RM	2023 RM
Air conditioner	565	693	128	898
CCTV system	-	-	-	475
Computer	-	-	-	-
Furniture and fittings	-	-	-	-
Land and building - leasehold	588,140	603,617	15,477	15,477
Office equipment	1,174	1,599	425	426
Renovation	200	700	500	6,500
	<u>590,079</u>	<u>606,609</u>	<u>16,530</u>	<u>23,776</u>

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For the financial year ended 31 December 2024

6. Other Investment

	2024 RM	2023 RM
Classify as:		
Non-current assets	16,000	16,000
Financial assets at cost less impairment:		
Unquoted shares at cost	16,000	16,000

No impairment losses have been recognised in respect of the other financial assets during the year.

7. Other receivables, deposits and prepayment

	2024 RM	2023 RM
Other receivables	-	26,043
Deposits	3,719	3,719
Prepayment	159	156
	3,878	29,918

8. Fixed deposits with a licensed bank

The weighted average interest rate effective during the financial year is 2.77% (2023: 2.20%). The deposits have a maturity date of 6 to 12 months (2023: 6 to 12 months).

9. Bank balances

	2024 RM	2023 RM
Cash at bank	543,658	455,406

10. Accumulated fund

	2024 RM	2023 RM
As at beginning of the financial year	427,344	426,690
(Deficit)/Surplus for the financial year	(32,541)	654
As at end of the financial year	394,803	427,344

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11. Building and general fund

	2024 RM	2023 RM
Building and general fund - Pudu	236,685	236,685
Building and general fund - Uncang Emas	240,000	240,000
Building and general fund - General	76,879	76,879
	<u>553,564</u>	<u>553,564</u>

12. Education fund

	2024 RM	2023 RM
As at beginning of the financial year	305,550	110,950
Addition during the financial year	100,000	200,000
Utilisation of fund	(6,900)	(5,400)
As at end of the financial year	<u>398,650</u>	<u>305,550</u>

13. Charity fund

	2024 RM	2023 RM
As at beginning of the financial year	4,700	4,700
Addition during the financial year	-	-
As at end of the financial year	<u>4,700</u>	<u>4,700</u>

14. Other payables, accruals and deposit received

	2024 RM	2023 RM
Other payables	200	200
Accruals	3,222	13,156
Deposits received	20,000	20,000
	<u>23,422</u>	<u>33,356</u>

15. Employee benefits expenses

	2024 RM	2023 RM
Short-term benefits of wages and salaries	50,632	50,632
Defined contribution plan	8,061	8,061
Total employee benefits expenses	<u>58,693</u>	<u>58,693</u>

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(continued)

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16. Taxation

	2024 RM	2023 RM
Malaysian taxation based on surplus for the financial year	4,910	3,883
Over provision of taxation in previous financial years	(2,783)	(566)
	<u>2,127</u>	<u>3,317</u>

17. Financial instruments

The following table analyses the financial assets and financial liabilities of the Association by the classes and categories of financial instruments to which they are assigned, and therefore by the measurement basis:

	At amortised cost	
	2024 RM	2023 RM
<u>Financial assets</u>		
Other receivables	-	26,043
Fixed deposits with a licensed bank	216,355	210,619
Bank balances	543,658	455,406
	<u>760,013</u>	<u>692,068</u>
 <u>Financial liability</u>		
Other payables	<u>200</u>	<u>200</u>
	At cost less impairment	
	2024 RM	2023 RM
<u>Financial asset</u>		
Other Investment	<u>16,000</u>	<u>16,000</u>

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(continued)

17. Financial instruments (continued)

Financial risk management

The Association's financial risk management policy is to ensure that adequate financial resources are available for the development of the Association's operations whilst managing its financial risks, including credit risk, liquidity risk and market risk.

Credit risk

Credit risk is the risk of a financial loss to the Association if a counterparty of a financial asset fails to meet its contractual obligations. The Association's exposure to credit risk arises mainly from receivables from customers.

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis through the review of trade receivables ageing. At reporting date, there were no significant concentration of credit risk.

The maximum exposure to credit risk for the Association is the carrying amount of the financial assets shown in the statements of financial position.

Fair value of financial instruments

The carrying amounts of financial assets and liabilities of the Association at the reporting date approximate their fair values due to their short-term nature and insignificant impact of discounting.

No fair value hierarchy has been disclosed as the Association do not have any financial instruments measured at fair value.

18. Date of authorisation of issue

The Board of Management Committees had authorised the financial statements to be issued on

03 APR 2025