

**PERSATUAN KEBAJIKAN
ALTRUISME PULAU PINANG
(SELFLESSTOGETHER)**

PPM-022-07-26102022
(Registered in Malaysia)

FINANCIAL STATEMENTS - 31 DECEMBER 2023

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
(PPM-022-07-26102022)
(Registered in Malaysia)

FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2023

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PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
(PPM-022-07-26102022)
(Registered in Malaysia)

CORPORATE INFORMATION

COMMITTEE

Dr Lim Yew Lyn
President

Dr Adilah Aminuddin
Vice President

Dr Sim Khye Shen
Hon. Secretary

Dr Loo Chia Ming
Asst. Secretary

Toddy Hasan
Hon. Treasurer

Lydia Marshal
Asst. Treasurer

Muhd Zulfadhly
Cyprien Ricaud
Phan Ji Shawn
Ng Chui Lim
Committee Members

PRINCIPAL PLACE OF BUSINESS

Persiaran Lembah Permai,
11200 Tanjung Bungah, Penang.

BANKER

Malayan Banking Berhad

AUDITORS

Ram J & Co
(AF 0143)
Chartered Accountants

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
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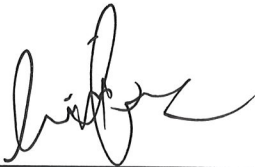
STATEMENT BY COMMITTEE

The Committee of Persatuan Kebajikan Altruisme Pulau Pinang (SelflessTogether) state that, in their opinion, the financial statements set out pages 7 to 17 are drawn up in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Societies Act 1966 in Malaysia so as to give a true and fair view of the financial position of the Association as at 31 December 2023 and financial performance of the Association for the period 31 December 2023.

On behalf of the Committee,



Dr Lim Yew Lyn
President



Dr Sim Khye Shen
Hon. Secretary



Toddy Hasan
Hon. Treasurer

Date : **20 NOV 2025**

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
(PPM-022-07-26102022)
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To all Members of Persatuan Kebajikan Altruisme Pulau Pinang (SelflessTogether)

We are satisfied that the Statement of Financial Position Persatuan Kebajikan Altruisme Pulau Pinang (SelflessTogether) as at 31 December 2023 and the accompanying Statement of Comprehensive Income and Receipt and Payment Account for the financial period ended 31 December 2023 are true and correct.



Toddy Hasan
Hon. Treasurer

Date : **20 NOV 2025**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
(PPM-022-07-26102022)**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Persatuan Kebajikan Altruisme Pulau Pinang (SelflessTogether), which comprise the statement of financial position as at 31 December 2023, and the statement of comprehensive income, statement of receipts and payments for the period then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 7 to 17.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Association as at 31 December 2023, and of its financial performance and its cash flows for the period then ended in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Societies Act 1966 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 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' International 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.

Information Other than the Financial Statements and Auditors' Report Thereon

The Committee of the Association are responsible for the other information. The other information comprises the Committee's Report but does not include the financial statements of the Association and our auditor's report thereon.

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

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
(PPM-022-07-26102022)(CONT'D)**

Information Other than the Financial Statements and Auditors' Report Thereon (Cont'd)

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

Responsibilities of the Committee for the Financial Statements

The Committee 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 Private Entities Reporting Standard and the requirements of the Societies Act 1966 in Malaysia. The Committee are also responsible for such internal control as the Committee 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 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 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:

- 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.



RAM J & CO

CHARTERED ACCOUNTANTS
(AF 0143)

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
(PPM-022-07-26102022)(CONT'D)**

Auditors' Responsibilities for the Audit of the Financial Statements (Cont'd)

- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.
- Conclude on the appropriateness of the Committee's 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 auditor's 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.
- 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 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 Matters

This report is made solely to the members of the Association, as a body, in accordance with Societies Act 1966 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

RAM J & CO
AF 0143
Chartered Accountants

Date: **20 NOV 2025**

Penang

Devi Meyyammai M Ramanathan
Approval No: 03299/04/2027 J
Chartered Accountant
Partner

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
(PPM-022-07-26102022)
(Registered in Malaysia)

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

	Note	2 0 2 3 RM
NON CURRENT ASSETS		
Property, plant and equipment	5	<u>2,818</u>
CURRENT ASSET		
Deposits and prepayment	6	5,092
Bank balances	7	55,042
		<u>60,134</u>
TOTAL ASSETS		<u><u>62,952</u></u>
FINANCED BY:		
FUND AND LIABILITY		
INCOME AND EXPENDITURE ACCOUNT		
As at incorporation date		--
Add : Excess of income over expenditure for the period		59,952
Balance as at 31 December		59,952
CURRENT LIABILITY		
Accruals	8	3,000
		<u>3,000</u>
TOTAL FUND AND LIABILITY		<u><u>62,952</u></u>

The accompanying notes form an integral part of the financial statements

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
(PPM-022-07-26102022)
(Registered in Malaysia)

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 DECEMBER 2023

15.12.2022

to

31.12.2023

RM

INCOME

Donation received	149,303
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TOTAL INCOME	149,303
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LESS : EXPENDITURE

Accounting fee	1,200
Audit fee	1,800
Bank charges	9
Depreciation for property, plant and equipment	705
Event expenses - food and beverages	4,619
Exam papers for children	566
Internet charges	147
Insurance for kids	500
IT expenses (website)	850
Printing and stationery	582
Project disbursement - Yang Ikhlas Ibu	1,000
Rental	6,250
Rental service charges	803
Small value asset	279
Student and refugee expenses (spectacles)	300
Salaries and allowance - teacher's	61,151
Textbook and study material for children	6,793
Upkeep of centre	1,134
Water and electricity	663

(89,351)

Excess of income over expenses transferred	59,952
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The accompanying notes form an integral part of the financial statements

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
(PPM-022-07-26102022)
(Registered in Malaysia)

STATEMENT RECEIPTS AND PAYMENTS
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2023

	15.12.2022 to 31.12.2023 RM
BALANCE AS AT INCORPORATION DATE (At MayBank Malaysia Bhd, Penang)	--
RECEIPTS	
Donation received	149,303
	<u>149,303</u>
	149,303
LESS : PAYMENTS	
Bank charges	9
Deposit and prepayment	5,092
Event expenses - food and beverages	4,619
Exam papers for children	566
Internet charges	147
Insurance for kids	500
IT expenses (website)	850
Printing and stationery	582
Project disbursement - Yang Ikhlas Ibu	1,000
Purchase of Furniture and fittings	3,523
Rental	6,250
Rental service charges	803
Small value asset	279
Student and refugee expenses (spectacles)	300
Salaries and allowance - teacher's	61,151
Textbook and study material for children	6,793
Upkeep of centre	1,134
Water and electricity	663
	<u>(94,261)</u>
BALANCE AS AT 31 DECEMBER (At MayBank Malaysia Bhd, Penang)	<u><u>55,042</u></u>

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
(PPM-022-07-26102022)
(Registered in Malaysia)

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2023

1. GENERAL INFORMATION

The Persatuan Kebajikan Altruisme Pulau Pinang (SelflessTogether) is domiciled in and registered in Malaysia on 15 December 2022 with its registered address at Persiaran Lembah Permai, 11200 Tanjung Bungah, Penang.

The principal activity of the Association is to promote and support the education and welfare of children.

The financial statements were approved for issue by the Persatuan Kebajikan Altruisme Pulau Pinang (SelflessTogether) Committee on : **20 NOV 2025**

2. BASIS OF PREPARATION OF ACCOUNTS

(a) Statement of compliance and basis of measurement

The financial statements of the Persatuan Kebajikan Altruisme Pulau Pinang (SelflessTogether) have been prepared in accordance with the Malaysian Private Entities Reporting Standards (MPERS) and the Societies Act 1966 in Malaysia. The measurement basis applied in preparation of financial statements include historical cost, recoverable value, realisable value and fair value.

(b) Basis of Measurement

The financial statements of the Committee have been prepared on the historical cost basis except as disclosed in the financial statements.

(c) Functional and Presentation Currency

The financial statements are presented in Ringgit Malaysia ("RM"), which is the functional currency of the Committee.

3. SIGNIFICANT ACCOUNTING POLICIES

(a) Income Recognition

(i) Donations

All donations are recognised as income at the date of receipt of the fund.

(b) Impairment of Assets

The carrying amount of assets are reviewed at each balance sheet date for any indication that the assets might be impaired. Impairment is measured by comparing the carrying amount of the assets with their recoverable amount. The recoverable amount is the higher of its fair value less costs to sell and its value in use. Recoverable amount are estimated for individual assets, or if is not possible, for the cash-generating unit.

An impairment loss is charged to the profit or loss immediately.

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2023

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(b) Impairment of Assets (Cont'd)

Subsequent increase in the recoverable amount of an impaired asset is treated as reversal of the previous impairment loss and is recognised to the extent of the carrying amount of the asset that would have been determined (net of depreciation) had no impairment loss been recognised. The reversal is recognised in the profit or loss immediately.

(c) Property, Plant and Equipment and Depreciation

All items of 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.

All property, plant and equipment are subsequently measured at cost less accumulated depreciation and accumulated impairment losses, if any.

Depreciation of property, plant and equipment is calculated on a straight-line method based on the estimated useful lives of the various assets. The annual rates used are as follows: -

Furniture and fittings	20%
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At the end of each reporting period, the residual values, useful lives 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.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising from the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised as profit or loss.

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2023

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) Cash and Cash Equivalents

The Committee adopts the indirect method in the preparation of the cash flow statement.

Cash and cash equivalents consist of cash and bank balances, demand deposits and highly liquid investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(e) Financial instruments

(i) Initial recognition and measurement

The Committee recognises a financial asset or a financial liability (including derivative instruments) in the statement of financial position when, 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.

(ii) Derecognition of financial instruments

A financial asset is derecognised when, and only when, the contractual rights to receive the cash flows from the financial asset expire, or when the Committee transfers the contractual rights to receive cash flows of the financial asset, including circumstances when the Committee acts only as a 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.

A financial liability is derecognised when, and only when, it is legally extinguished, which is either when the obligation specified in the contract is discharged or cancelled or expired. 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 Committee 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 of the original liability.

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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2023

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(e) Financial instruments (Cont'd)

(iii) Subsequent measurement of financial assets

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

Other than financial assets measured at fair value through profit or loss, all other financial assets are subject to review for impairment in accordance with section (vii).

(iv) Subsequent measurement of financial liabilities

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

(v) 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 assumption.

(vi) 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.

(vii) Impairment and uncollectability of financial assets

At the end of each reporting period, the Committee examines whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Evidences 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 payment; (iii) granting exceptional concession to a customer; (iv) it is probable that a customer will enter bankruptcy or other financial reorganisation; (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.

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2023

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(e) Financial instruments (Cont'd)

(vii) Impairment and uncollectability of financial assets (cont'd)

For short-term trade and other receivables, where the effect of 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 Committee's experiences of loss ratio in each class, taking into consideration current market conditions.

(f) Provisions

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

A provision is recognised when the Committee 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 made.

Any reimbursement attributable to the recognised provision from a counter-party is not off-set against the provision but recognised separately as an asset 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.

A provision is measured at the present value of the expenditure expected to be required to settle the obligation using a discount rate which reflects the time value of money and the risk that the actual outcome might differ from the estimate made. The unwinding of discount is recognised as an interest expense.

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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2023

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of financial statements in conformity with MPER's requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

There are no significant areas of estimation uncertainly and critical judgements in applying accounting policies that have a significant effect on the amounts recognised in the financial statements.

5 PROPERTY, PLANT AND EQUIPMENT

Cost	As at incorporation RM	Additions RM	Disposal RM	As at 31.12.2023 RM
Furniture and fittings	--	3,523	--	3,523
	--	3,523	--	3,523
Accumulated Depreciation	As at incorporation RM	Charge for the period RM	Disposal RM	As at 31.12.2023 RM
Furniture and fittings	--	705	--	705
	--	705	--	705

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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2023

5. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Net Book Value
2 0 2 3
RM

Furniture and fittings	2,818
------------------------	-------

6. DEPOSIT AND PREPAYMENT

2 0 2 3
RM

Deposit and prepayment	5,092
------------------------	-------

7. CASH AT BANK

2 0 2 3
RM

Cash at bank	55,042
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8. ACCRUALS

2 0 2 3
RM

Accruals	3,000
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9. TAX EXPENSE

As the Committee is a non-profit organisation established in Malaysia exclusively for the purpose of supporting and promoting the education and welfare of children, and not operated or conducted primarily for profit, the income of the Committee is therefore exempted from income tax.

PERSATUAN KEBAJIKAN ALTRUISME PULAU PINANG (SELFLESSTOGETHER)
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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2023

10. FINANCIAL INSTRUMENTS

2 0 2 3

RM

Financial assets

Financial assets that are debt instruments

measured at amortised cost:-

Cash and bank balances

55,042

Financial liabilities

Financial liabilities measured

at amortised cost:-

Accruals

3,000