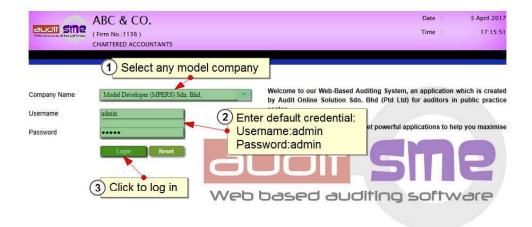
# **AuditSME - First Time User Guide**

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### Part 1: Company Database And Setting

1.



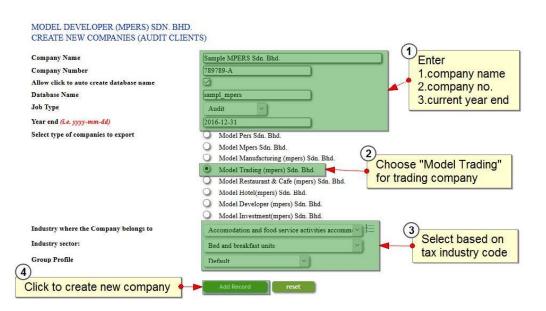
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Any unauthorised distribution, duplicating, modification and

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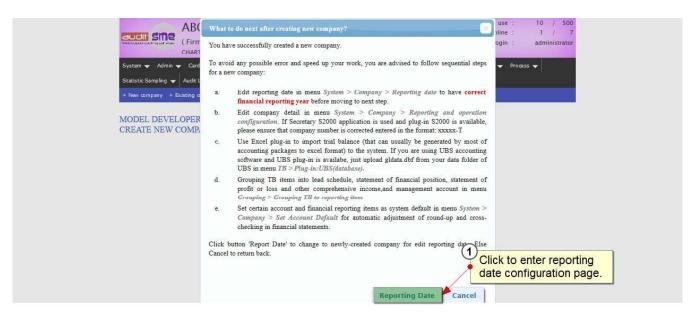


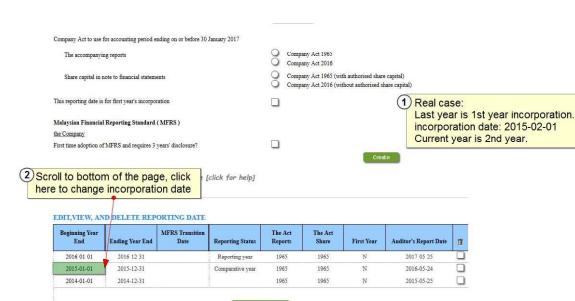
Non-current assets

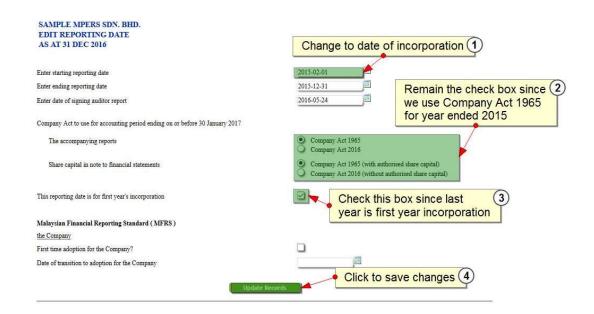
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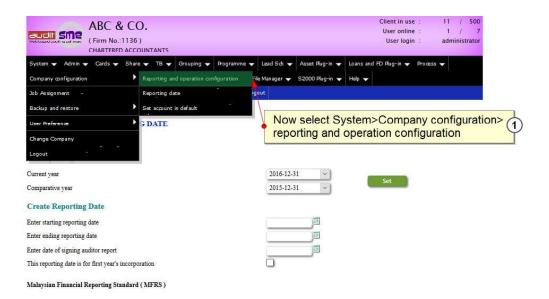








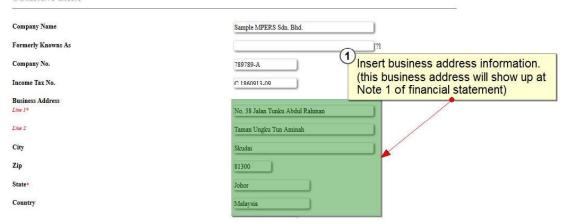


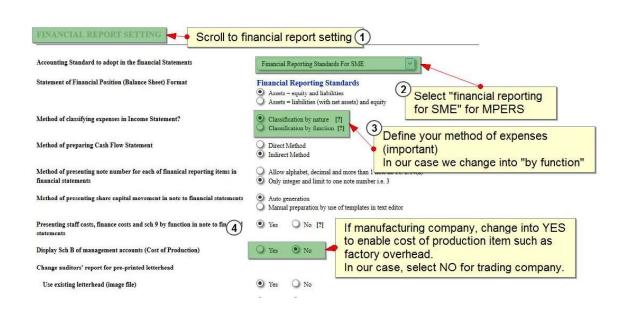


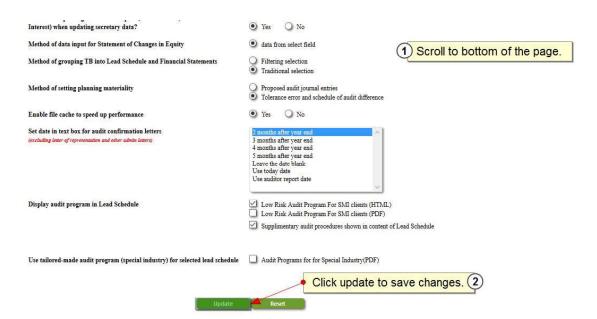
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SAMPLE MPERS SDN, BHD. CREATE COMPANY DETAILS AS AT 31 DEC 2016

### COMPANY DATA

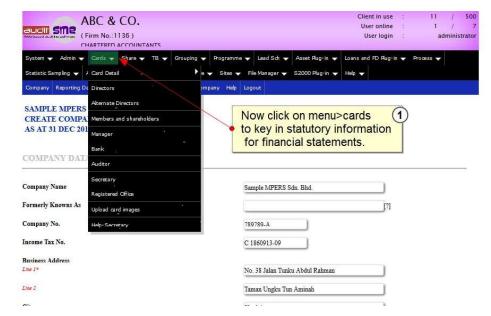






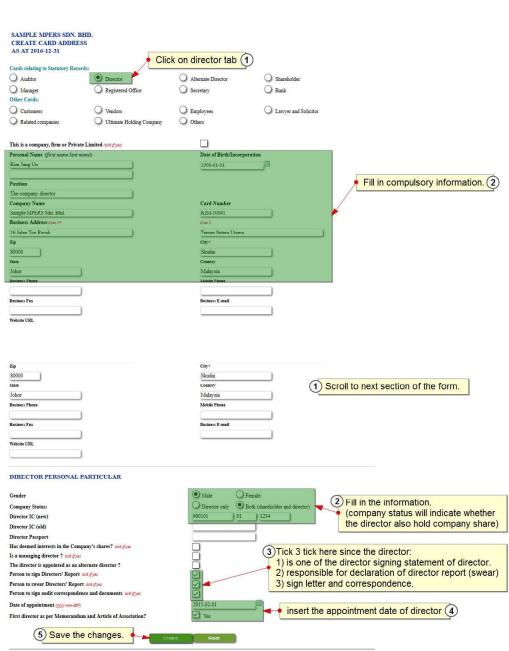
## Part 2: Statutory Record And Appointment

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2.

RROR



SAMPLE MPERS SDN. BHD.

CREATE CARD ADDRESS AS AT 2016-12-31

O Auditor

O Manager

O Customers

Related companies

5.

6.

 $\Box$ Personal Name (first na Song Ji Hyo 1980-01-01 The Company Direct Company Name Fill in compulsory information. (2) Card Number ample MPERS Sdn. Bhd. SON 58804 ness Address Lin Business E-mail Business Fax Website URL 1 Scroll to next section. DIRECTOR PERSONAL PARTICULAR Insert the information again. (2) O Direct Company Status: Director IC (new) Director IC (old) Director Passport Has deemed interests in the Company's shares? Is a managing director ? nek if yes 3 For the second director, tick box for The director is appointed as an alternate director?

Person to sign Directors' Report mek #/yes person to sign director report only. Person to swear Directors' Report nek ffye. Person to sign audit correspondence and documents sick if yes Insert date of appointment. Date of appointment (0000-mm-dd\*) First director as per Memorandum and Article of Association 5 Click to save changes EDIT, VIEW, AND DELETE CARD DETAIL Navigator: Secretary Auditors Banks Directors Registered Office Top Page Name SAMPLE MPERS SDN. BHD. CREATE CARD ADDRESS AS AT 2016-12-31 Select on auditor tab 1 Auditor
 Manager O Shareholder Registered Office O Secretary O Bank Other Cards: O Employees O Customers O Lawyer and Solicitor O Vendors O Related companies Ultimate Holding Company Others This is a company, firm or Private Limited (tick of yes Personal Name (first name:last Fill in compulsory information. Albert Lee (please take note on company name, complete it with your audit firm name) Auditor Company Name ABC & Co. ALB-3784 16 Jalan Tun Kazal

Create another director information.

O Shareholder

Lawyer and Solicitor

O Bank

(2 director signing report)

Alternate Director

O Secretary

O Employees

Others

Registered Office

Ultimate Holding Compan

O Vendors

ERROR

Auditor
Company Name
ABC & Co.
Business Address Sinus 1\*

16 Alast Tun Ranak

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Typ

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State

Conety

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Business Place

Business Place

Business Place

Auditor Structure

Residence Place

Residence

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9.

AS AT 2016-12-31							
	<ul> <li>Select on registered</li> </ul>	d office tab (1)					
Cards relating to Statutory Records:							
Auditor Director	Alternate Director	O Shareholder					
Manager	Secretary	O Bank					
Other Cards:							
Customers Vendors	○ Employees	Lawyer and Solicitor					
Related companies Ultimate Holding Co.	mpany Others						
		(2) Complete compulsory informatio					
his is a company, firm or Private Limited (tick (fyes)							
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	Country Malaysia						
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EDIT, VIEW, AND DELETE CARD DETAIL

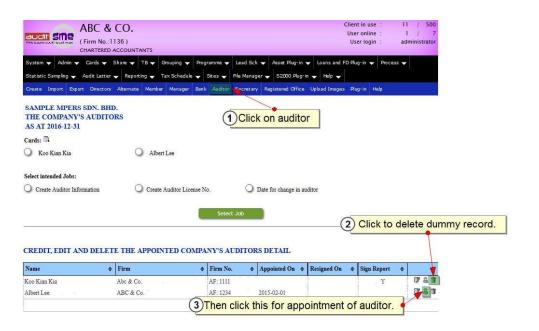
Navigator: Secretary Auditors Banks Directors Registered Office Top Page

ERROR

11.

ERROR

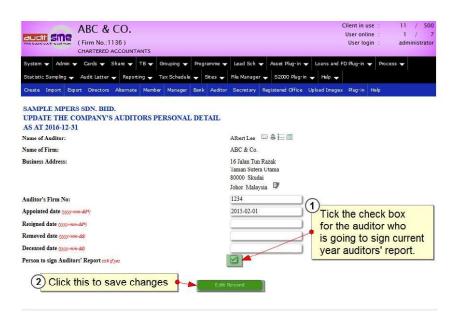
SAMPLE MPERS SDN. BHD. CREATE CARD ADDRESS AS AT 2016-12-31 Last, click on secretary tab. (1) Cards relating to Statutory Re-O Auditor O Director Alternate Director O Shareholder O Manager Registered Office Secretary O Bank Other Cards: O Employees O Customers O Vendors Lawyer and Solicitor Related companies Ultimate Holding Company Others This is a company, firm or Private Limited (tick type Date of Birth/Incorporation Insert compulsory information (2) Nicole Tan 1980-01-01 Position The Company's Seceretary Company Name CDE Management Service NIC-55700 Business Address Line 16 Jalan Gangsa 2 City\* Skudai Malaysia Country Malaysia (1) Scroll to next section Business Fax Website URL SECRETARY INFORMATION 2 Complete secretary Personal Particular Gender O Male • Female personal information. Secretary IC No.(new) 800101 Secretary IC No.(old): 2015-02-01 Date of appointment over-mm-dd\* Person to Act As the Company's Secretary nick if yes Cde Management Servic ~ The secretary serves in the following registered office Secretary License Particular Complete license number (3) Secretary's license no: MIA 12345 2016-01-01 Effective Date starting on (3000-mm-dd\*) 2020-12-31 Effective Date expiring on (1999-mm-dd\*) 4 Click to save secretary information.



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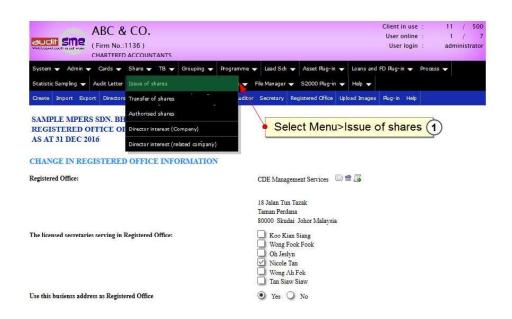
SAMPLE MPERS SDN. BHD.
REGISTERED OFFICE OF THE COMPANY
AS AT 31 DEC 2016 1) For the modification of registered office, click here. Cards: Address: 18 Jalan Tun Tazak Taman Perdana Skudai 80000 Johor Malayaia Name: Cde Management Services Address: 117 Jalan Razak Taman Mount Austin Johor Bahru 81100 Johor Malaysia Name: Hang O Name: I Li Address: 117 Jalan Razak Taman Johor Jaya Johor Bahru 81100 Johor Malaysia Address: 117 Jalan Razak Taman Johor Jaya Johor Bahru 81100 Johor Malaysia Name: Quicken Corporate Services Sdn Bhd Select intended Jobs: O Create registered office information O Date for change in registered office Select Job 3 Click on the button to appoint registered office. CREATE, EDIT, VIEW AND DELETE REGISTERED OFFICES The Company Registered Office Address ♦ Name of Secretary 18 Jalan Tun Tazak Nicole Tan Taman Perdana 80000 Skudai Johor Malaysia (2) Delete dummy record of registered office. D = 5 T 4 117 Jalan Razak Tan Siaw Siaw Taman Mount Austin 81100 Johor Bahru Wong Ah Fok Johor Malaysia THE WIS COT HE



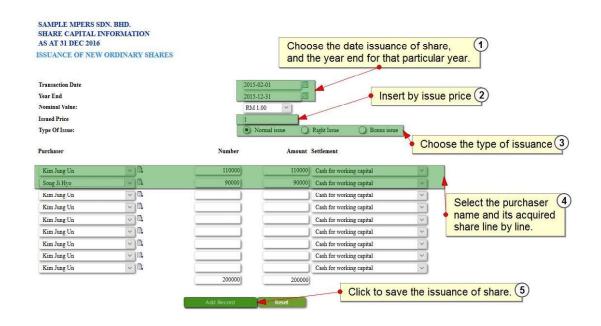
### Part 3: Issue, Transfer And Authorized Share

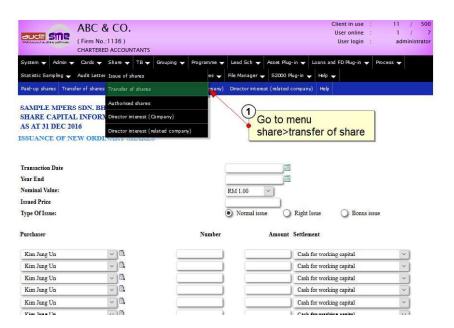
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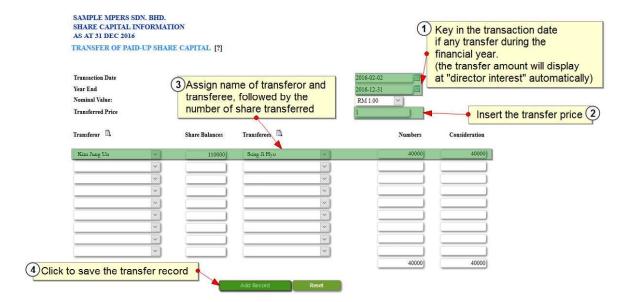
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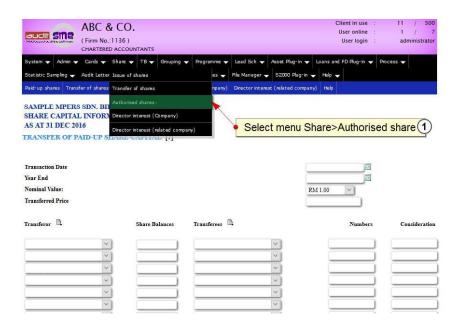
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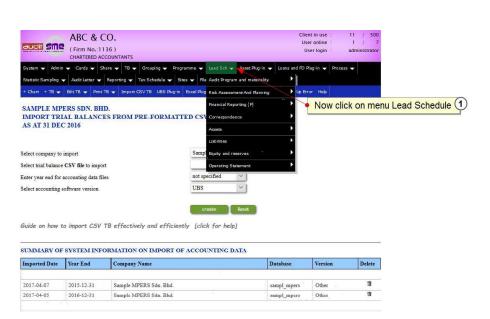






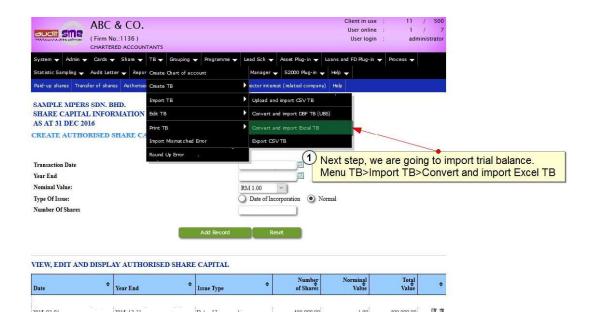
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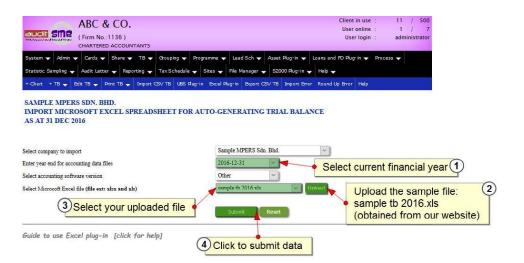


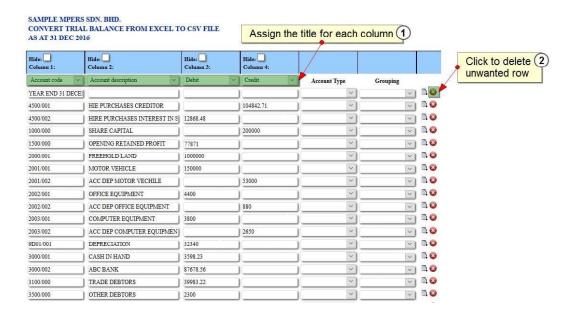
# Part 4: Import Trial Balance And Grouping

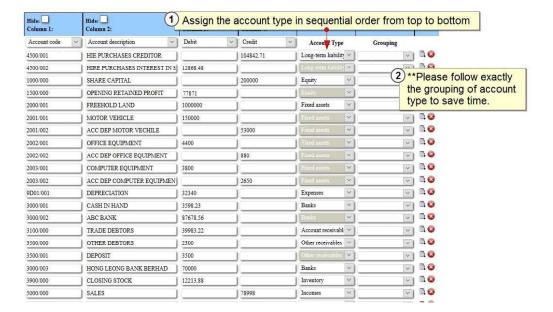
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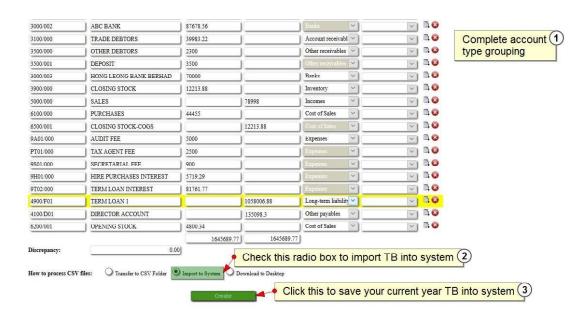
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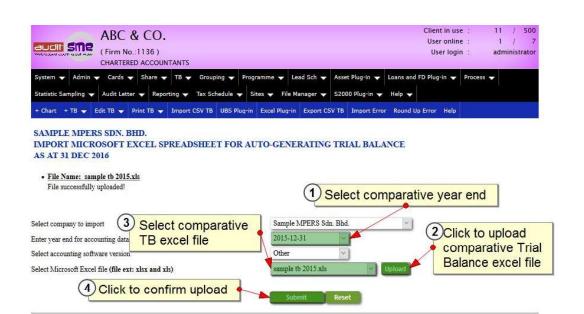




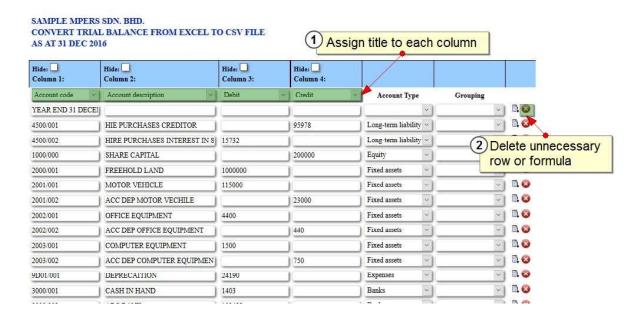
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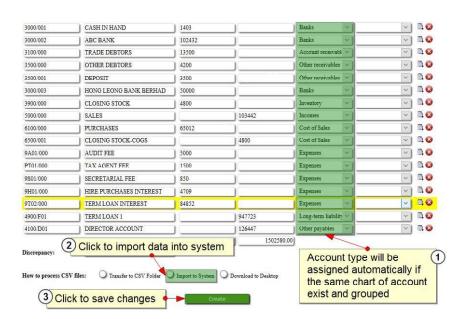






8.







SAMPLE MPERS SDN. BHD.
REPORTING SETTING FOR PRESENTATION OF AUDITED Complete grouping (follow exactly as tiple sample given)
AS AT31 DEC 2016

	nent Line Items By Function 🔟	Filter Managem		540	700 NV							
	Fin. Instrument /Mgt Account	Report Type	Sch Type	/c Type	Current	Last	Description	Ac No.				
	OK OK	Deposits, Cash And Bank E	A-Cash and bank	Banks 🔻	3,598	- 0	Cash In Hand	3000/001				
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Commence was	Y OK	Deposits, Cash And Bank F	A-Cash and bank	Banks 🔻	70,000	0	Hong Leong Bank Berhad	3000/003				
Click OI		Inventories ~	C-Inventory ×	nventory -	12,214	.0	Closing Stock	3900/000				
to save	V OK	Trade Receivables	B-Trade receivabl	Account receivabl ∨	39,983	0	Trade Debtors	3100/000				
grouping	V OK	Other Receivables	L-Other receivabl	Other receivables	2,300	0	Other Debtors	3500/000				
	Y OK	Other Receivables	L-Other receivabl v	Other receivables 🗸	3,500	0	Deposit	3500/001				
	OK	Property, Plant And Equipn	U-Property;plant :	Pixed assets	1,000,000	0	Freehold Land	2000/001				
	OK	Property, Plant And Equips 🗸	U-Property,plant a	Fixed assets	150,000	0	Motor Vehicle	2001/001				
	OK	Property, Plant And Equips ~	U-Property.plant : 🗡	Fixed assets V	(53,000)	0	Acc Dep Motor Vechile	2001/002				
	OK	Property, Plant And Equipn	U-Property,plant a	Pixed assets	4,400	0	Office Equipment	2002/001				
	ОК	Property, Plant And Equips ~	U-Property plant : ×	Pixed assets v	(880)	0	Acc Dep Office Equipment	2002/002				
	OK	Property, Plant And Equipm	U-Property,plant :	Pixed assets	3,800	0	Computer Equipment	2003/001				
	OK	Property, Plant And Equipn ~	U-Property,plant : V	Fixed assets	(2,650)	0	Acc Dep Computer Equipment	2003/002				
	V OK	Due To A Director	CC-Other payable	Other payables 🔻	(135,098)	0	Director Account	4100/D01				

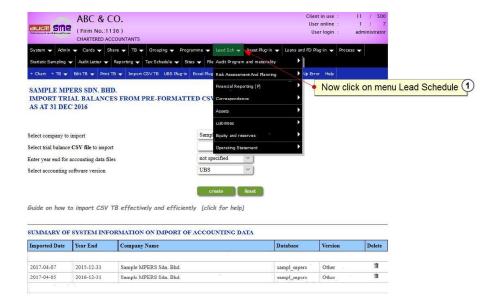
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(135,098) Other payables CC-Other payable Due To A Director 4100/D01 (104,843) Long-term liabilit V NN-Hire purchase V Borrowings 4500/001 Hie Purchases Creditor 12,868 Long-term liabilit V NN-Hire purchase V Borrowings 4500/002 Hire Purchases Interest In Sus (1,058,007). Long-term liabilit V PP-Long-term los V Borrowings 4900/F01 Term Loan 1 SS-Share Capital V Share Capital (200,000) Equity 1000/000 Share Capital 77,871 Equity ZZ-Opening retain V Opening Retained Profit V 1500/000 Opening Retained Profit (78,998) Incomes ∨ 10-Incomes ∨ Revenue 44,455 Cost of Sales 20-Cost of Sales Cost Of Sales 4,800 Cost of Sales 20-Cost of Sales Cost Of Sales 6500/001 Closing Stock-cog (12,214) Cost of Sales 20-Cost of Sales Cost Of Sales Closing Inventories-finished 9A01/000 Audit Fee 5,000 Expenses → 30-Expenses 32,340 Expenses Administrative Expenses Depreciation Of Property, P 9D01/001 9H01/000 Hire Purchases Interest 5,719 Expenses √ | 30-Expenses ▼ Administrative Expenses ▼ Hire Purchase And Lease In Administrative Expenses Secretarial And Filing Fees 9801/000 Secretarial Fee 900 Expenses √ 30-Expenses 9T02/000 Term Loan Interest 81,762 Expenses V Administrative Expenses V Term Loan Interest PT01/000 Tax Agent Fee 2,500 Expenses 30-Expenses 1 Complete rest of the item and click OK to save the grouping.

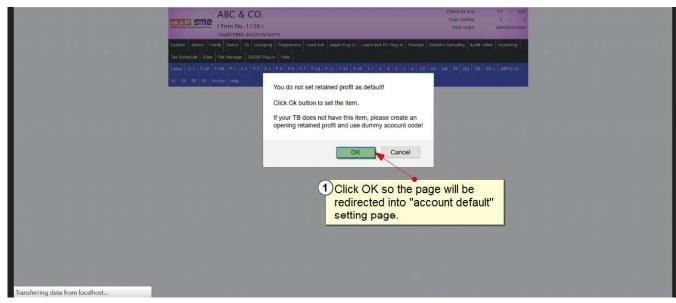
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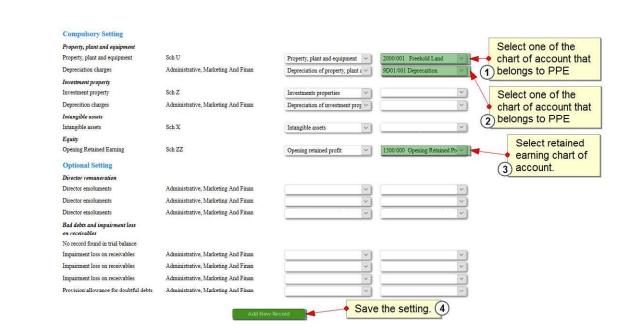
# Part 5: Account Default, Materiality And Rounding

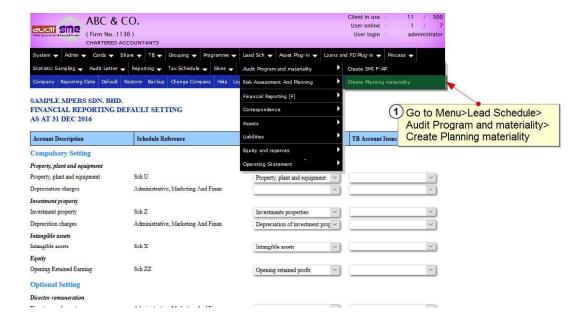
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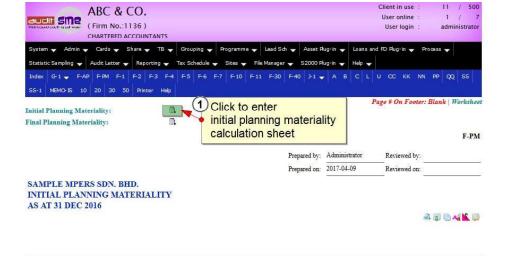
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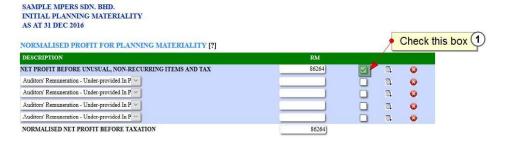


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- + Audit Review Point
- + File Storage Manager

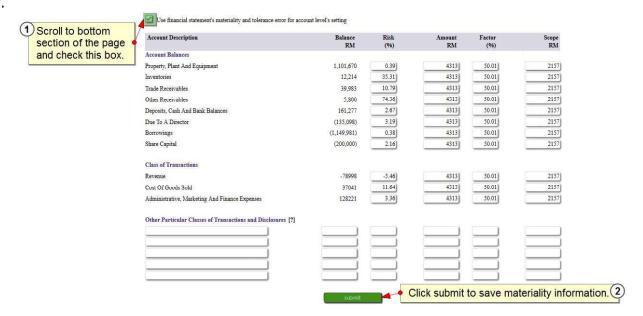
6.



I. PLANNING MATERIALITY, TOLERANCE ERROR AND SCHEDULE OF AUDIT DIFFERENCE FOR FINANCIAL STATEMENT AS A WHOLE [?]

Materiality Base [?]		[?] Risk Factor (%)	Based Amount RM	Materiality RM	Average	Select your 2 materiality base
Net profit before tax	[?]	5.00 Moderate ris 🗸	86264	4313]		materiality base
Total revenue	[?]	1.00 Moderate ris v	78998	790		
Total assets	[?]	1.50 Moderate ris 🗸	1320944	19814		
Total expenses	[?]	1.00 Moderate ris	165262	1653		
Total net assets	[2]	10.00 Moderate r. 💛	35865	3587		
Gross profit	[2]	3.00 Moderate ris	41957	1259		
				4313		

18



8. ABC & CO. Once you have done with account default setting, (1) ( Firm No.:1136 ) system could detect your round up error. CHARTERED ACCOUNTANTS Cards - Share - TB - Grouping - Programme -ic Sampling 🔷 Audit Letter 🔷 Reporti Create Chart of account lanager 🔷 S2000 Plug-in 😛 Help 🝑 F-AP F-PM F-1 F-2 F-1 Create TB F-40 J-1 W A B C L U CC GG KK NN PP QQ -30 SS-1 ZZ MEMO-IS 10 20 30 P Import TB Page # On Footer: Blank | Worksheet F-1 Go to Menu TB>Round Up Error (2) Prepared by: Administrator to configure round up setting. Reviewed by: Import Mismatched Error Prepared on: 2017-05-03 Reviewed on: SAMPLE MPERS SDN. BHD. ASSETS, LIABILITIES AND EQUITY AS AT 31 DEC 2016 🖀 🚨 🔊 📳 🗎 🗚 🕵 🖟 Cache Status: off Audited Unaudited AJE RJE Audited Cr. 2016 2015 2016 Dr. Dr. Cr

RM

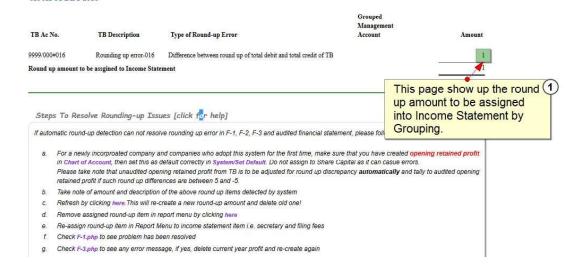
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DISPLAY ADJUSTED ROUND-UP ERRORS IN FINANCIAL STATEMENT
AS AT 31 DEC 2016

Index

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Description



RM

RM

RM

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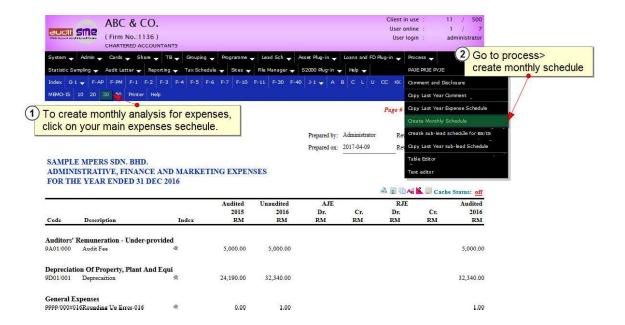
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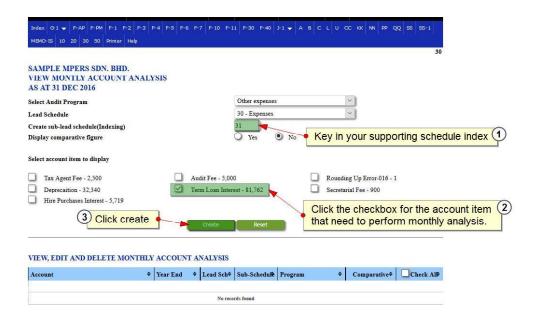
### Part 6: Monthly And Expenses Analysis

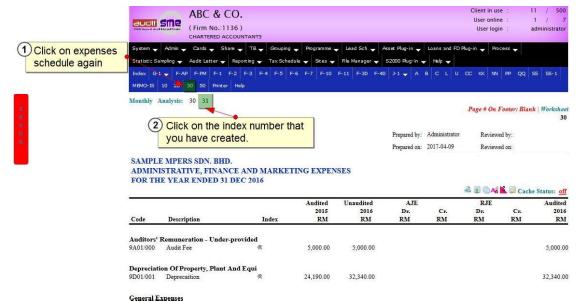
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2.





Prepared by: Administrator Reviewed by: Prepared on: 2017-04-09

Page # On Footer: Blank | Worksheet

Reviewed by:

Reviewed on:

Prepared by: Administrator

Prepared on: 2017 04 09

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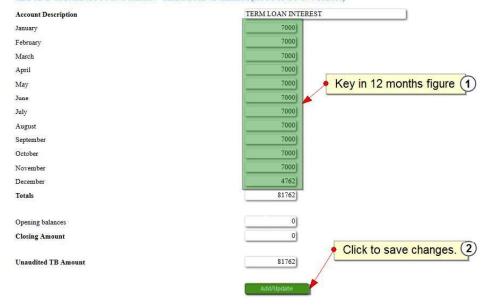
SAMPLE MPERS SDN. BHD. MONTHLY EXPENSES ANALYSIS YEAR ENDED 31 DEC 2016

Cache Status: off 9T02/000

Term Loan Interest Month January 1 Click on edit botton to February enter monthly figure March April May June July August September October November December Audited Amount

5.

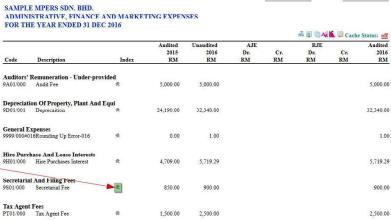
ADD AND UPDATE ACCOUNT ITEMS: TERM LOAN INTEREST(ACCOUNT NO. 9T02/000)

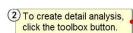


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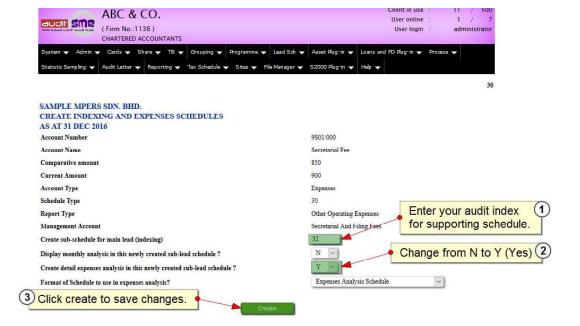
Monthly Analysis: 30 31

1 To create detailed expenses analysis, click on the main expenses schedule.









Prepared by: Administrator

Prepared on: 2017-04-09

Reviewed by:

Reviewed on:

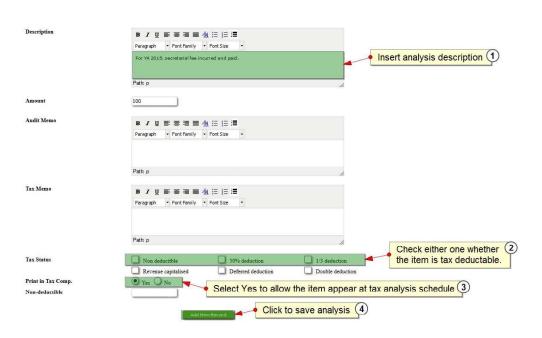
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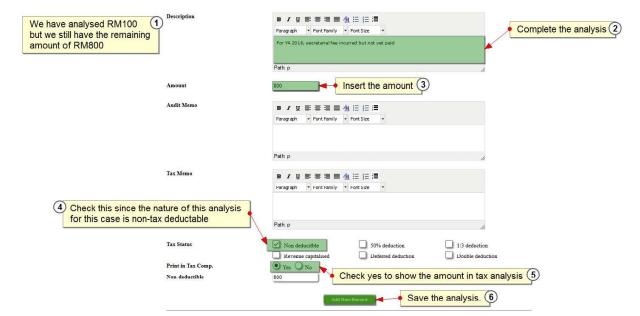
8.



🚑 🖥 🗬 👫 🕻 🐷 Cache Status: off Audited AJE RJE 2015 2016 Dr. 2016 Code Description Index RM RM RM RM RM Auditors' Remuneration - Under-provided 5,000.00 5,000.00 5,000.00 9A01/000 Audit Fee Depreciation Of Property, Plant And Equi 9D01/001 Deprecation Deprecaition 24,190.00 32,340.00 32,340.00 General Expenses 9999/000#016Rounding Up Error-016 0.00 1.00 1.00 Hire Purchase And Lease Interests 9H01/000 Hire Purchases Interest Now click on the index number (1) 4,709.00 5,719.29 to create detail analysis Secretarial And Filing Fees 9801/000 850.00 900.00 900.00 Tax Agent Fees

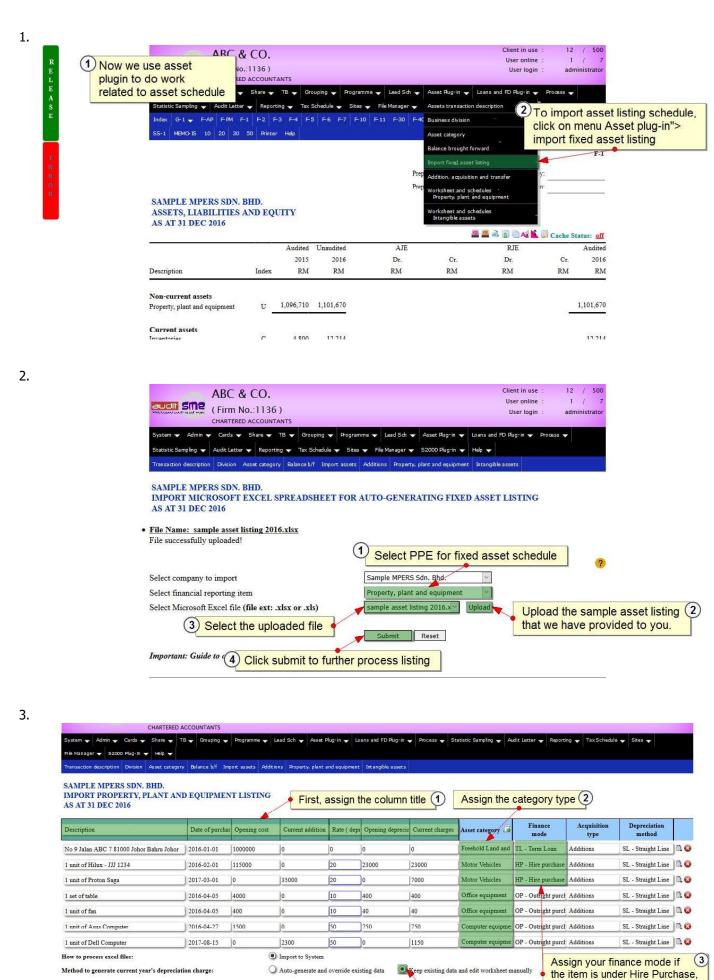
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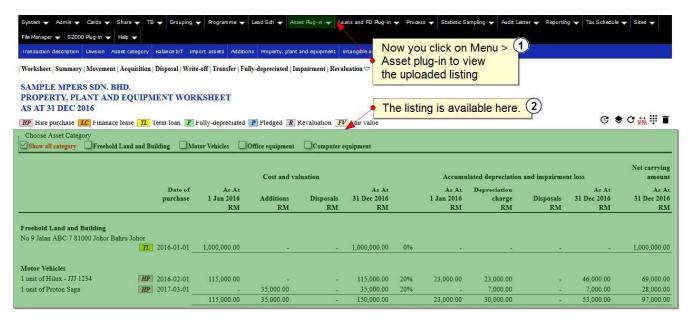
### Part 7: Property, Plant And Equipment



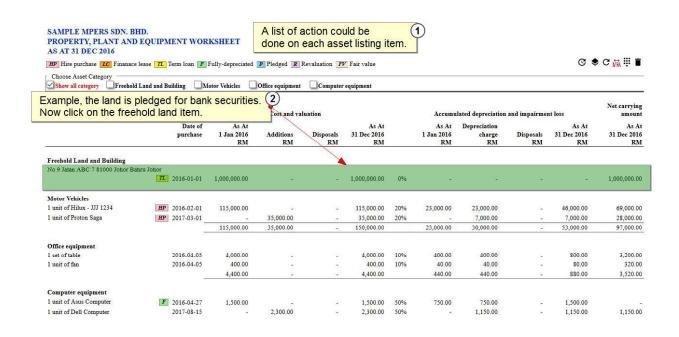
(5) Click to import asset listing into system.

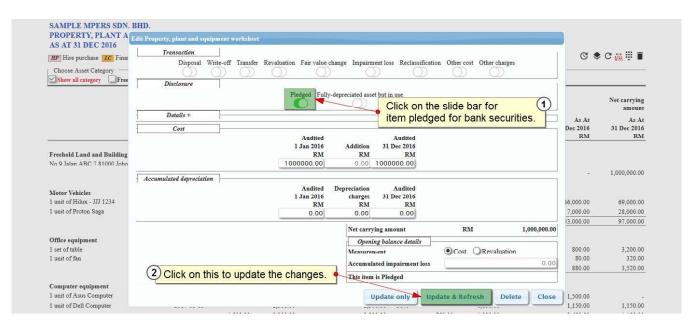
Check this. 4

Term loan or Finance Lease



5.



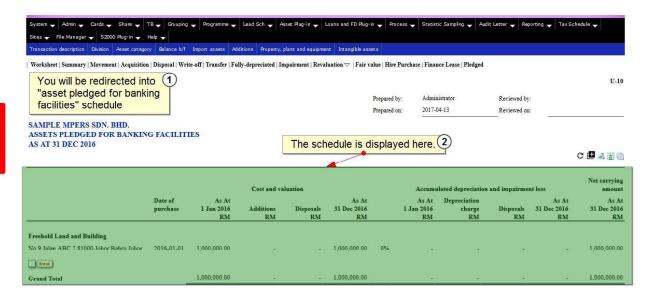


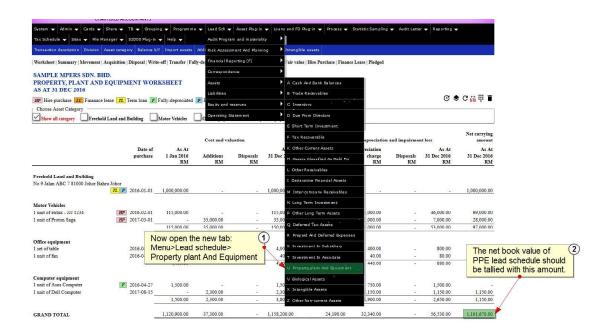
The Plogo will a	appear right after the asset item, the action is success.						Assumption description and impairment to				
			Cost and valuation			Accumulated depreciation and impairment loss					amount
	Date of purchase	As At 1 Jan 2016 RM	Additions RM	Disposals RM	As At 31 Dec 2016 RM		As At 1 Jan 2016 RM	Depreciation charge RM	Disposals RM	As At 31 Dec 2016 RM	As A 31 Dec 201 RN
Freehold Land and Building											
No 9 Jalan ABC 7 81000 Johor Ba	hru Johor   2016-01-01	1,000,000.00	:2:	4	1,000,000.00	0%	-	100	12	ũ	1,000,000.0
Motor Vehicles											
1 unit of Hilux - JJJ 1234	HP 2016-02-01	115,000.00		(2)	115,000.00	20%	23,000.00	23,000.00	12	46,000.00	69,000.0
l unit of Proton Saga	HP 2017-03-01		35,000.00	125	35,000.00	20%	2	7,000.00	2	7,000.00	28,000.0
	-	115,000.00	35,000.00	(#)	150,000.00		23,000.00	30,000.00	85	53,000.00	97,000.0
Office equipment											
1 set of table	2016-04-05	4,000.00	8	100	4,000.00	10%	400.00	400.00	12	800.00	3,200.0
1 unit of fan	2016-04-05	400.00			400.00	10%	40.00	40.00	15	80.00	320.0
	-	4,400.00	1.00		4,400.00		440.00	440.00		880.00	3,520.0
Computer equipment											
1 unit of Asus Computer	F 2016 04 27	1,500.00			1,500.00	50%	750.00	750.00		1,500.00	
1 unit of Dell Computer	2017-08-15		2,300.00	(*)	2,300.00	50%	3.52	1,150.00		1,150.00	1,150.0
	-	1,500.00	2,300.00	-	3,800.00		750.00	1,900.00	12	2,650.00	1,150.0
		1.120.900.00	37,300.00		1.158.200.00		24.190.00	32.340.00	- 0	56,530.00	1.101.670.0

8. Client in u ABC & CO. You can show asset item for pledged in seperate worksheet. (1) User onli audit SM2 (Firm No.:1136) User log CHARTERED ACCOUNTANTS Transaction description Division Asset category Balance b/f Import assets Additions Property, plant and equipment Intangible assets | Worksheet | Summary | Movement | Acquisition | Disposal | Write-off | Transfer | Fully-depreciated | Impairment | Revaluation 🗸 | Fair value | Hire Purchase | Finance Lease | Pledged SAMPLE MPERS SDN. BHD. Click on the sub menu "Pledged" PROPERTY, PLANT AND EQUIPMENT WORKSHEET AS AT 31 DEC 2016 HP Hire purchase LC Finanace lease IL Term loan F Fully-depreciated P Pledged R Revaluation FV Fair value Choose Asset Category Show all category Freehold Land and Building Motor Vehicles Office equipment Computer equipment Accumulated depreciation and impairmen Cost and valuation Depreciation Date of As At As At As At 1 Jan 2016 31 Dec 2016 1 Jan 2016 Additions Disposals charge Disposals purchase RM RM RM RM RM RM RM

9. Create Schedule Index Type of sub-lead schedule Assets pledged for banking facilities Lead Schedule U - Property, plant And Equipment Trial balance account name Sub-lead schedule title Assets pledged for banking facilities Sub-lead schedule index Insert index for supporting schedule (1) Display HTML and PDF File in this Schedule Listing Schedule Sequence No.: ~] Read File Select file extension to convert and save as PDF file (.pdf) Comment ▼ Font Family ▼ Font Size Re-name the filename (2) Click to create schedule number.

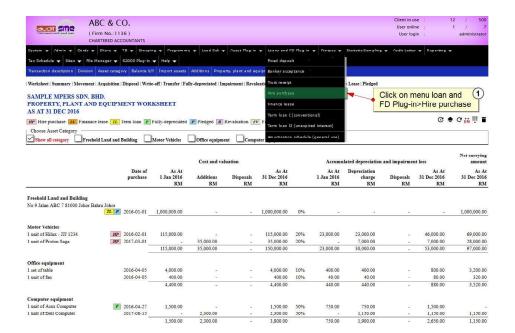
1 8 K O R

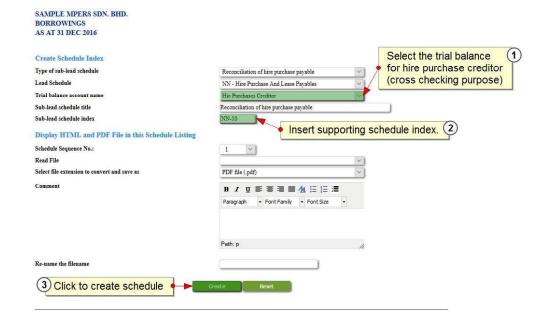




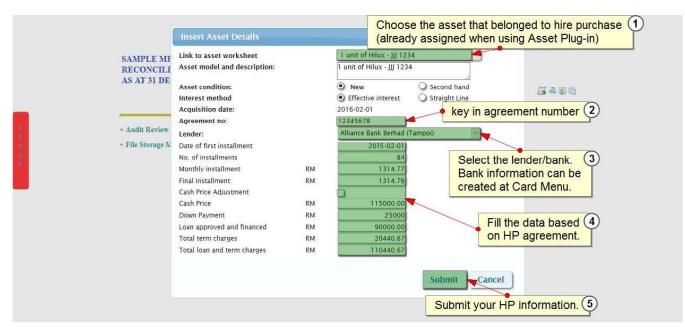
# Part 8: Hire Purchase (Loan Plug-in)

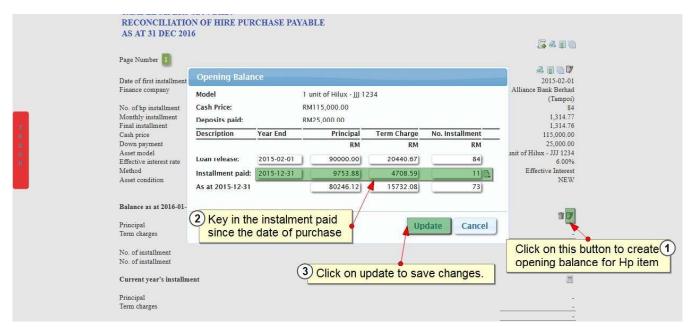
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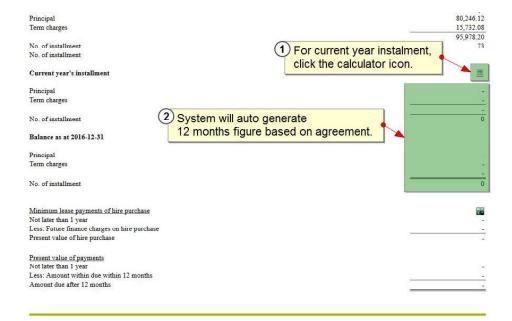


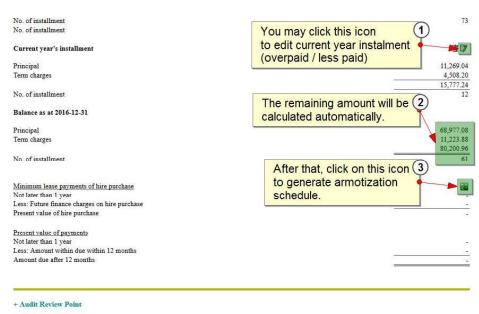




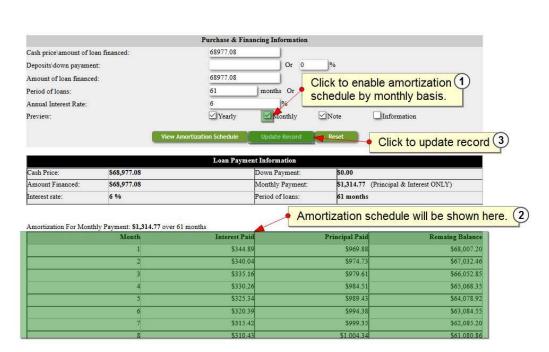




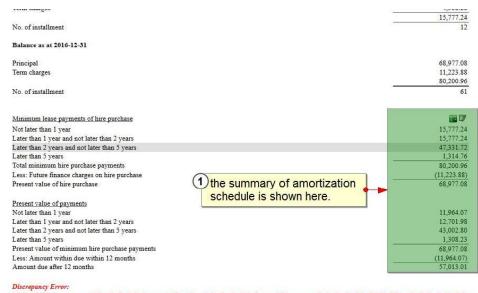




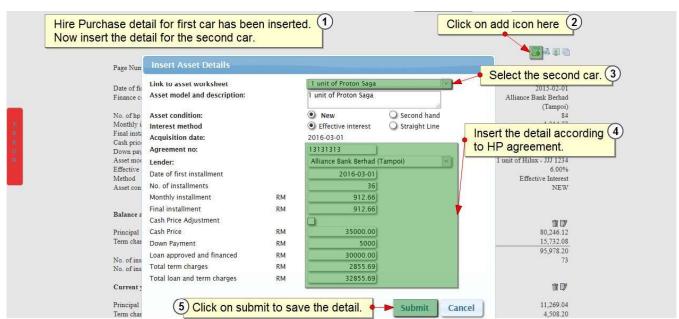
+ File Storage Manager

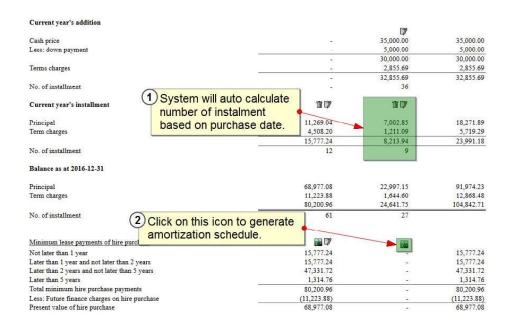


E B O R

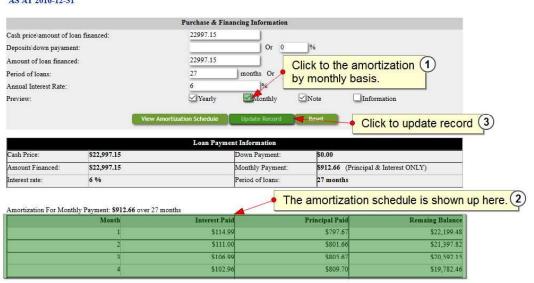


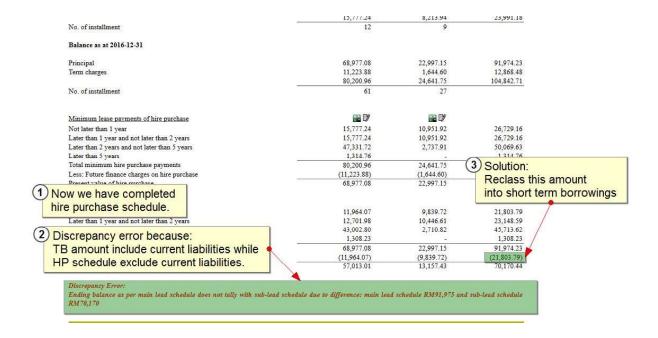
Ending balance as per main lead schedule does not tally with sub-lead schedule due to difference: main lead schedule RM91,975 and sub-lead schedule RM57,013

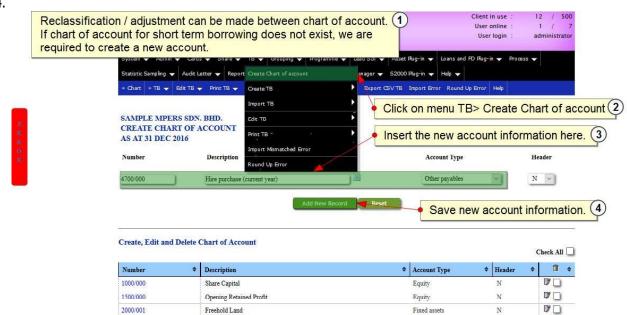




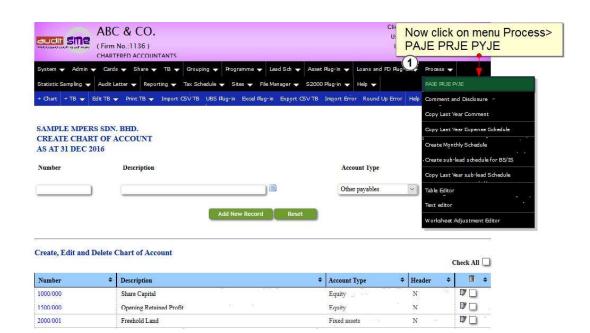
### SAMPLE MPERS SDN. BHD. BORROWINGS AS AT 2016-12-31

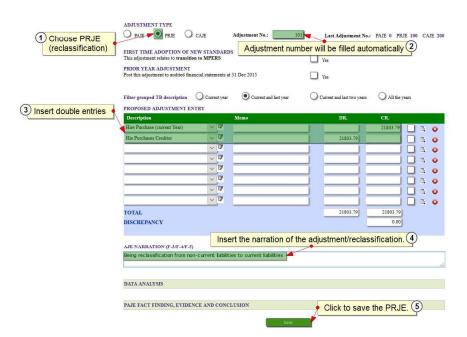


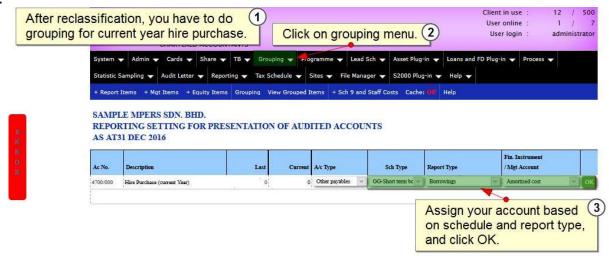


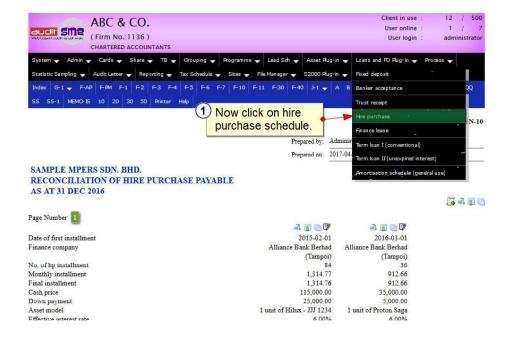










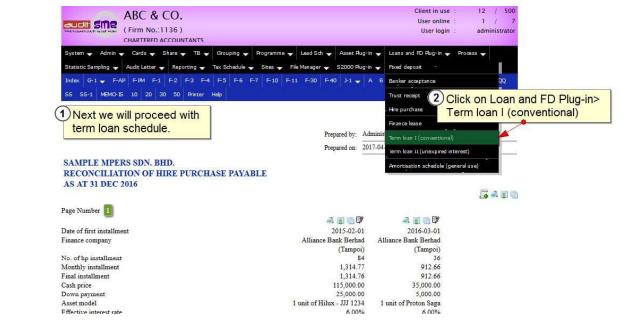


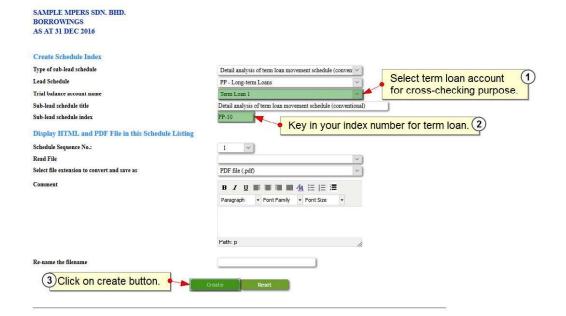
	15,777.24	8,213.94	23,991.18
croll to bottom of the page.	12	9	
Balance as at 2016-12-31			
Principal	68,977.08	22,997.15	91,974.23
Term charges	11,223.88	1,644.60	12,868.48
	80,200.96	24,641.75	104,842.71
No. of installment	61	27	
Minimum lease payments of hire purchase			
Not later than 1 year	15,777.24	10,951.92	26,729.16
Later than 1 year and not later than 2 years	15,777.24	10,951.92	26,729.16
Later than 2 years and not later than 5 years	47,331.72	2,737.91	50,069.63
Later than 5 years	1,314.76	V = V	1,314.76
Total minimum hire purchase payments	80,200.96	24,641.75	104,842.71
Less: Future finance charges on hire purchase	(11,223.88)	(1,644.60)	(12,868.48)
Present value of hire purchase	68,977.08	22,997.15	91,974.23
Present value of payments			
Not later than 1 was	11,964.07	9,839.72	21,803.79
RM1 difference is caused by rounding error.	12,701.98	10,446.61	23,148.59
You may ignore this amount and do adjustment	43,002.80	2,710.82	45,713.62
	1,308.23		1,308.23
at note to financial statement. (note borrowings)	68,977.08	22,997.15	91,974.23
	(11,964.07)	(9,839.72)	(21,803.79)
Amount due after 12 months	57,013.01	13,157.43	70,170.44

Ending balance as per main lead schedule does not tally with sub-lead schedule due to difference: main lead schedule RM70,171 and sub-lead schedul RM70,170

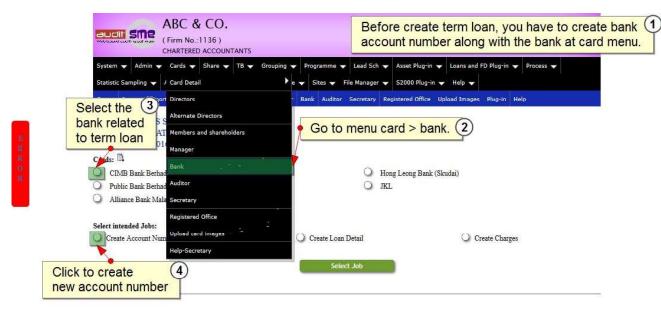
## Part 9: Term Loan (Loan Plug-in)

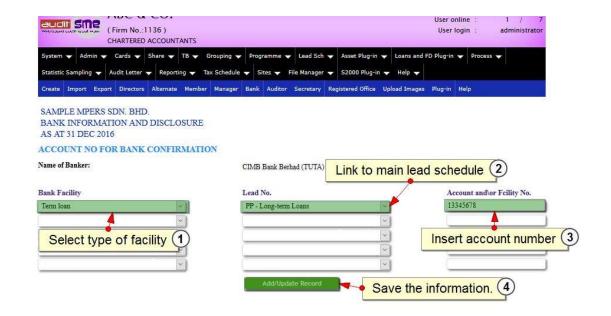
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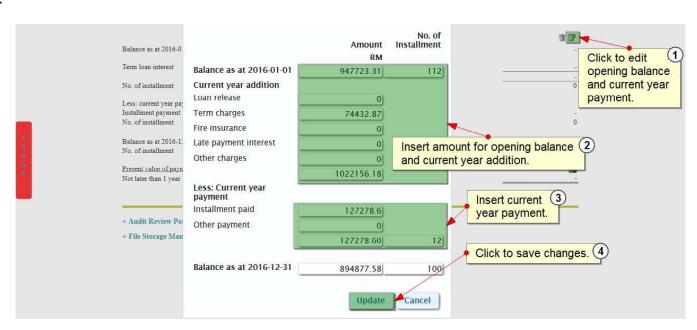




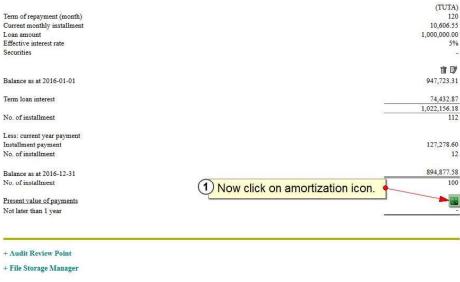


7.





10.



SAMPLE MPERS SDN. BHD. BORROWINGS AS AT 2016-12-31

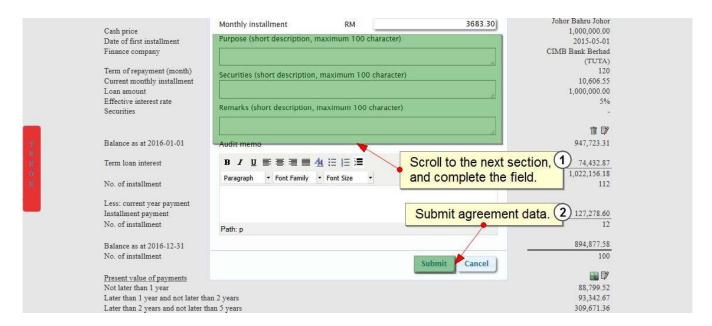


Loan Payment Information					
Cash Price:	\$894,877.58	Down Payment:	\$0.00		
Amount Financed:	\$894,877.58	Monthly Payment:	\$10,606.55 (Principal & Interest ONLY)		
Interest rate:	5 %	Period of loans:	100 months		

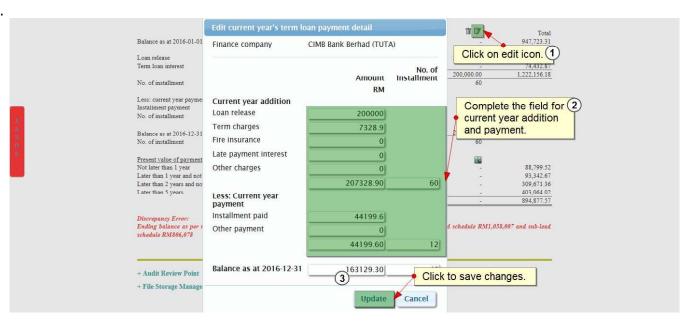
(2) Amortization schedule will be displayed here. Principal Pai \$3,728.60 \$7,231.91 \$887,645.67 \$7,262.0 \$3,668.2 \$873,091,34 \$3,637.88 \$7,322.68 \$865,768.66

11. We have completed data entry 1 er term loan permanent information Enable Securities and Bank. 2 for 1st term loan item. ecurity Interest sset item Bank Now we proceed with second greement. No Term Loan 2 Key in agreement detail. (3) term loan item. CIMB Bank Berhad (TUTA) nance Company 13345678 Loan account no. Page Number 🔟 2016-01-01 Date of commencement No of installment 60 Term Loan 1 11234424 Agreement no Interest rate % 4 13345678 Loan account no. Loan release RM 200000.00 Asset model No 9 Jalan ABC 7 81000 Johor Bahru Johor Monthly installment RM 3683.30 Cash price 1,000,000.00 Purpose (short description, maximum 100 character) Date of first installment 2015-05-01 CIMB Bank Berhad Finance company (TUTA) Term of repayment (month) 120 10,606.55 Securities (short description, maximum 100 character) Current monthly installment 1,000,000.00 Loan amount Effective interest rate 5% Remarks (short description, maximum 100 character) Securities 亩口 Balance as at 2016-01-01 947,723.31

Audit memo



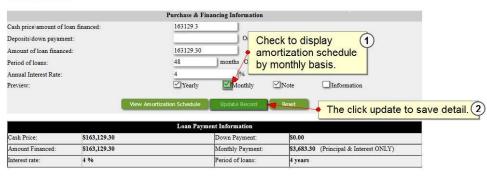
13.



	亩 🗗	亩 🗗	Total
Balance as at 2016-01-01	947,723.31	2.00	947,723.31
oan release		200,000.00	200,000.00
erm loan interest	74,432.87	7,328.90	81,761.77
	1,022,156.18	207,328.90	1,229,485.08
lo. of installment	112	60	
ess: current year payment			
nstallment payment	127,278.60	44,199.60	171,478.20
No. of installment	12	12	
Salance as at 2016-12-31	894,877.58	163,129.30	1,058,006.88
To. of installment	100	48	
resent value of payments			
Not later than 1 year	88.799.52		88,799.52
ater than 1 year and not later than 2 years	93.342.67	-	00242.67
ater than 2 years and not later than 5 years	309,671.36	Now clic	k on amortization icon.
ater than 5 years	403,064.02	14044 0110	t on amortization foon: (
	894,877.57		894,877.57

- + Audit Review Point
- + File Storage Manager



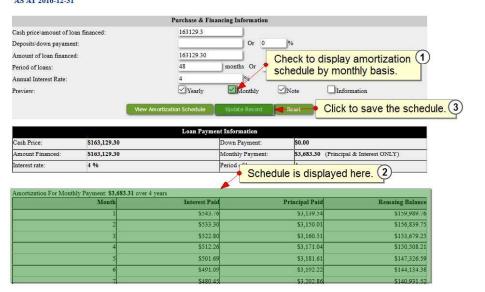


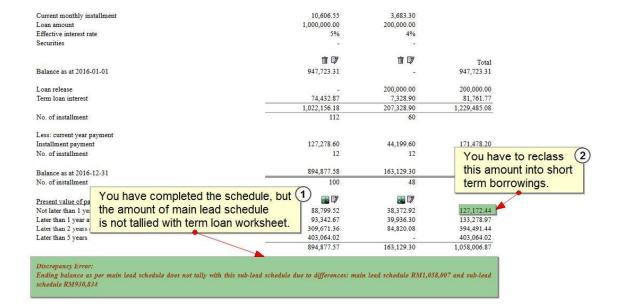
Month	Interest Paid	Principal Paid	Remaing Balance
Totals for year 1: \$44,199.66	\$5,826.74	\$38,372.92	\$124,756.38
Totals for year 2: \$44,199.66	\$4,263.37	\$39,936.30	\$84,820.08
Totals for year 3: \$44,199.66	\$2,636.30	\$41,563.36	\$43,256.72
Totals for year 4: \$44,199.66	\$942.95	\$43,256.72	\$0.00

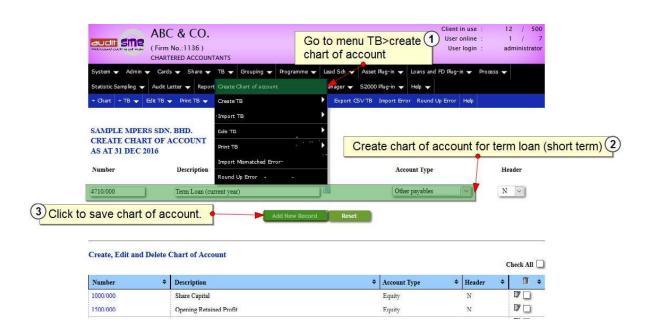
Disclosure in note to financial statements

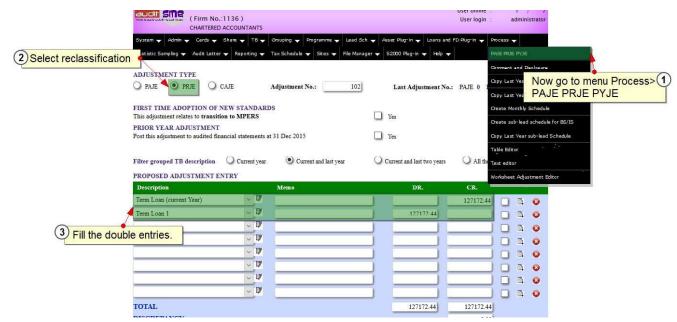
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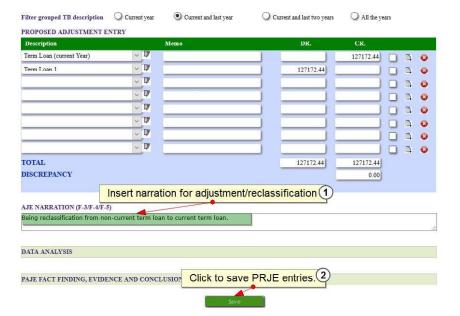
#### SAMPLE MPERS SDN. BHD. BORROWINGS AS AT 2016-12-31



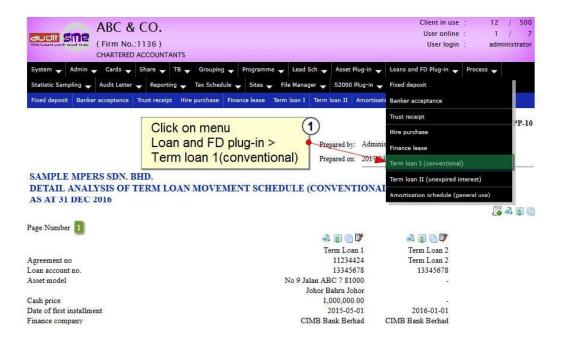








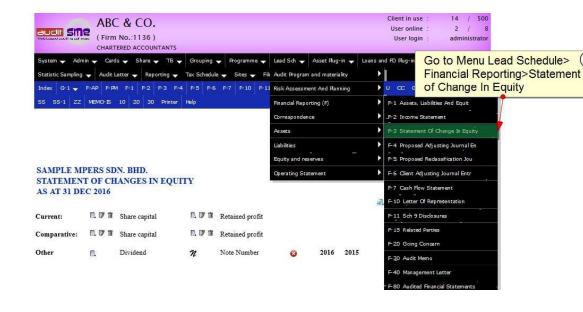




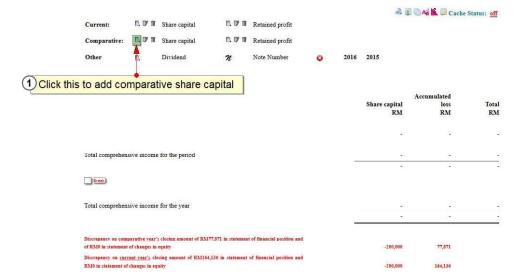
ective interest rate	5%	4%	
urities	8	5.	
		亩口	Total
ance as at 2016-01-01	947,723.31	8	947,723.31
n release	2	200,000.00	200,000.00
m loan interest	74,432.87	7,328.90	81,761.77
	1,022,156 18	207,328 90	1,229,485.08
of installment	112	60	
of installment	112	5.50	
s: current year payment	112	5.70	
s: current year payment crepancy of RM1 between main schedule	e and term loan 2	44,199.60 12	171,478.20
s: current year payment crepancy of RM1 between main schedule ksheet is caused by rounding error .You	e and term loan can correct the	44,199.60 12 163,129.30	171,478.20 1,058,006.88
s: current year payment crepancy of RM1 between main schedule	e and term loan can correct the wing notes)	44,199.60 12 163,129.30 48	
s: current year payment crepancy of RM1 between main schedule ksheet is caused by rounding error .You	e and term loan can correct the	44,199.60 12 163,129.30	
s: current year payment  prepancy of RM1 between main schedule (sheet is caused by rounding error .You  punt at note to financial statement (borrow	e and term loan can correct the wing notes)	44,199.60 12 163,129.30 48	
s: current year payment crepancy of RM1 between main schedule ksheet is caused by rounding error. You bunt at note to financial statement (borror sent value of payments	e and term loan can correct the wing notes)	44,199.60 12 163,129.30 48	1,058,006.88
crepancy of RM1 between main schedule scheet is caused by rounding error. You bunt at note to financial statement (borrows sent value of payments statement 1 year	e and term loan can correct the wing notes)	44,199.60 12 163,129.30 48 29 38,372.92	1,058,006.88 127,172.44
s: current year payment  crepancy of RM1 between main schedule chapter is caused by rounding error . You count at note to financial statement (borrow  sent value of payments clater than 1 year er than 1 year and not later than 2 years	e and term loan can correct the wing notes)  88,799.52 93,342.67	44,199.60 12 163,129.30 48 27 38,372.92 39,936.30	1,058,006.88 127,172.44 133,278.97

# Part 10: Equity And Cash Flow Statement

1.



2.

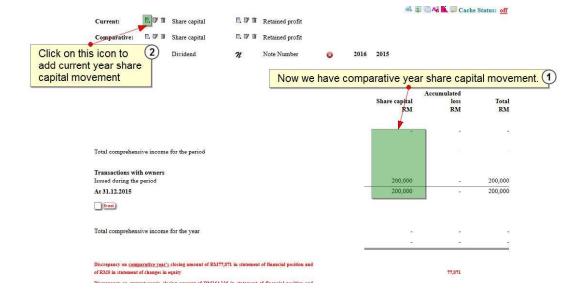


SAMPLE MPERS SDN. BHD.

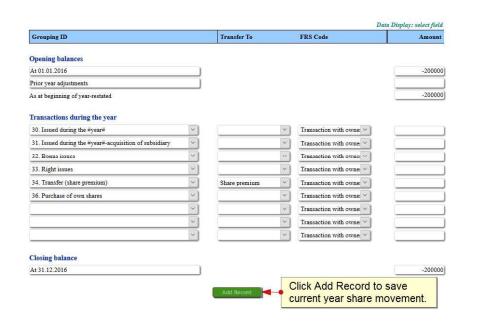
3.

STATEMENT OF CHANGES IN EQUITY CREATE COMPARATIVE YEAR-SHARE CAPITAL AS AT 31 DEC 2016 Grouping ID Transfer To FRS Code Opening balances At 01.02.2015 Prior year adjustments As at beginning of year-re Transactions during the year 30. Issued during the #year# Transaction with owne V 31. Issued during the #year#-acquisition of subsidia Transaction with owne 32. Bonus issu 33. Right issues Transaction with owne 34. Transfer (share premium) Share premium Transaction with owne V 36. Purchase of own shares Transaction with owne Transaction with owne Closing balance At 31.12.2015

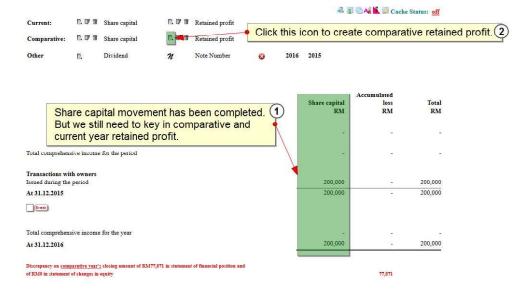
decord Click Add Record to save comparative share capital 1



5.



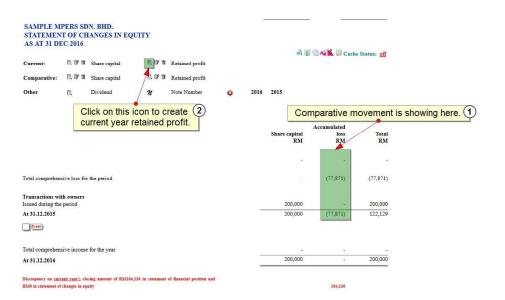
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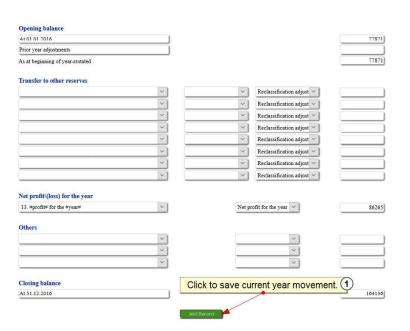


(1)

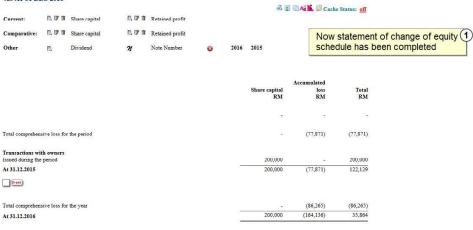
Opening balance At 01.02.2015 (date of incorporation) Prior year adjustments As at beginning of year-restated Transfer to other reserves Reclassification adjust Reclassification adjust ~ Reclassification adjust > Reclassification adjust V Reclassification adjust Reclassification adjust Reclassification adjust System auto-assigned 1 profit of the year. Net profit (loss) for the year ~ ] Net profit for the year 13. #profit# for the #year# Others Closing balance At 31.12.2015 77871 Click to save retained earning movement. 2

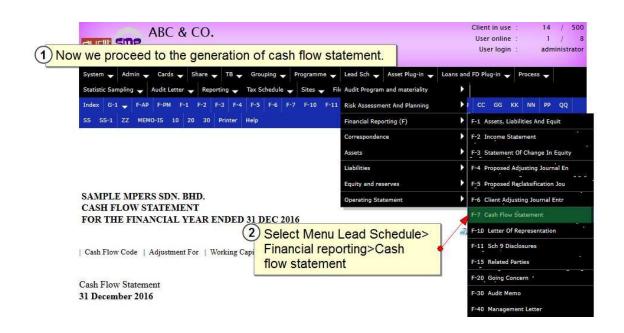
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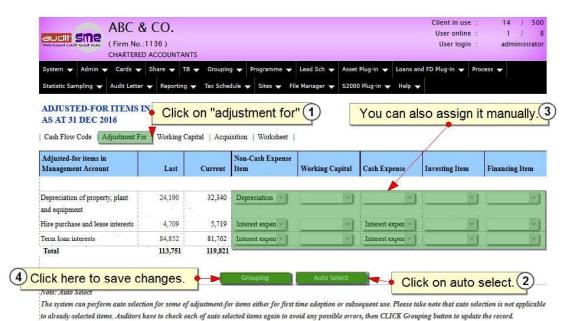


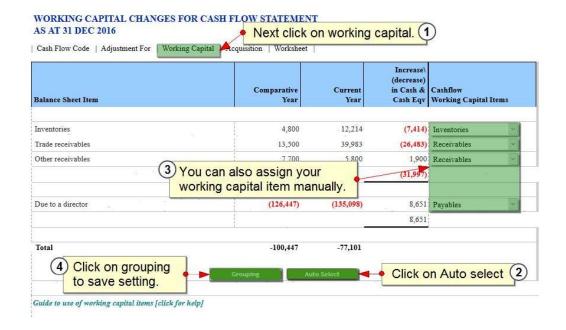




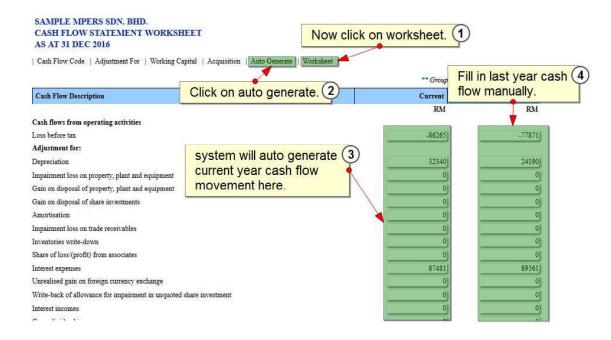


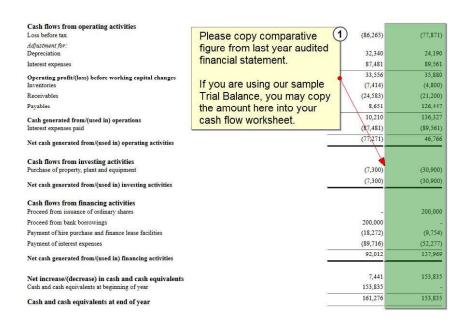






14.





Proceed from issuance of preference shares	1114	0	0
Proceed from treasurey shares	₽,	0)	0]
Payment of hire purchase and finance lease facilities	₽.	-18272	-9754
Payment of interest expenses	<b>D.</b>	-89/16	-52277
Repurchase of treasurey shares	₽.	0	0
Payment to a corporate shareholder (net)	₽,	0	0)
Proceed from loans granted by subsidiaries and associates	₽.	0)	0
Loans repayment to subsidiaries and associates	<b>D</b> .	0	0)
Proceed from other borrowings	<b>D</b> .	0)	0
Repayment to other borrowings	<b>B</b>	0	0
Dividends paid to equity holders of the Company	₽,	0)	0)
Net cash generated from/(used in) financing activities		92012	137969
Net increase/(decrease) in cash and cash equivalents		7441	153835
Effect of exchange rate fluctuations on cash held	₽,	0	0
Cash and cash equivalents at beginning of #year#		153835	0)
Cash and cash equivalents at end of #year#		161276	153835

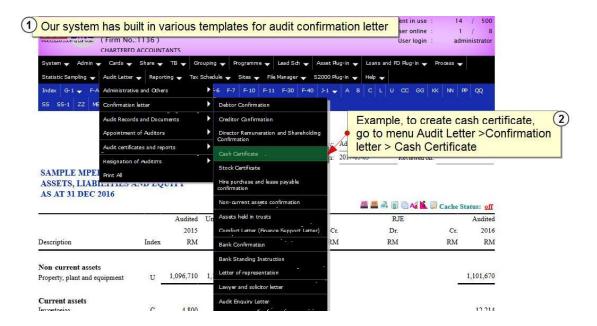
Guide to use cash flow automation [click for help]

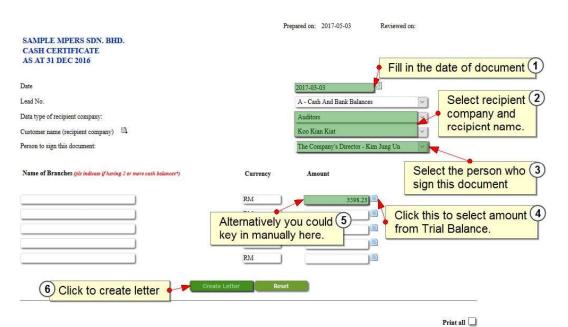
Scroll to bottom section of the page, and click update to save the movement.

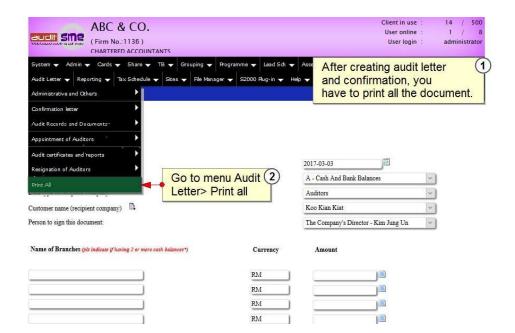
## Part 11: Audit Letter And Review Point

1.

R E L E A S

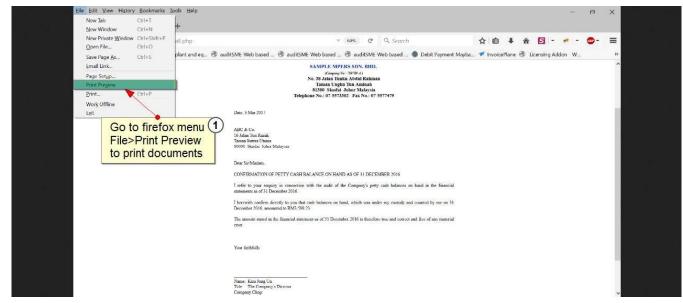






4.





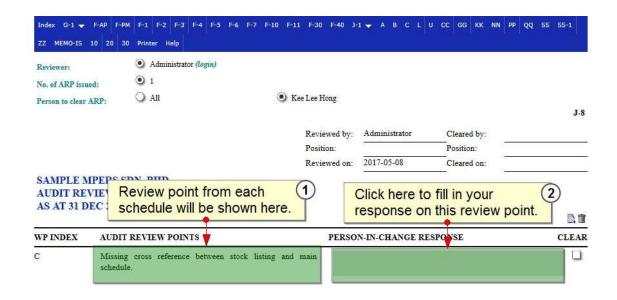
8.

SAMPLE MPERS SDN. BHD. INVENTORIES AS AT 31 DEC 2016 For example, senior/manager review junior's work and would like to give some review points.

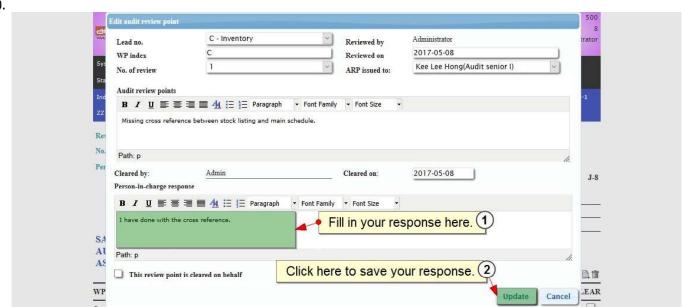
			Audited	Unaudited	AJE		RJE		Audited
			2015	2016	Dr.	Cr.	Dr.	Cr.	2016
Code I	Description	Index	RM	RM	RM	RM	RM	RM	RM
900/000 C	Closing Stock	9	4,800.00	12,213.88					12,213.88
		100	4,800.00	12,213.88					12,213.88
ased on the	clusion: ( Qualified the audit work done and the adequately disclosed a	subject to any propose		THE RESERVE OF THE PARTY OF THE		The state of the s			370

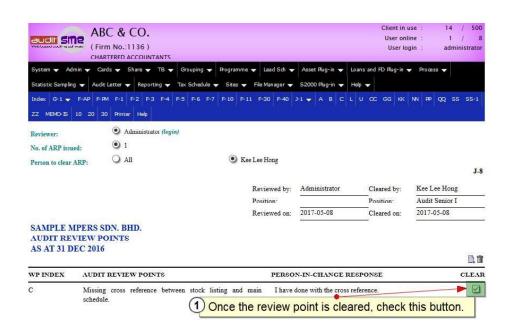
7. Click on the add icon to add review point. Reviewer: Administrator Person-in-charge Response Index Review On Review Points Cleared By No record is found! C - Inventory Administrator Lead no. Reviewed by 2017-05-08 WP index Reviewed on Kee Lee Hong - (Audit senior I) No. of review ARP issued to Update date and name of reviewer to working paper's staff initial section Select the person to clear review point. (2) Audit review points: B I U ≡ ≡ ≡ 14 ≔ 1 = 1 Paragraph • Font Family • Font Size Insert review point. 3 Missing cross reference between stock listing and main schedule Save the review point. 4 Path: p Add New Cancel

ABC & CO. 1) Junior can log into system to view and clear review points. (Firm No.:1136) CHARTERED ACCOUNTANTS Cards - Share - TB - Grouping - Programme - Lead Sch - Asset Plug-in - Loans and FD Plug-in - Process -Audit Letter 
Reporting Tax Schedule Sites File Audit Program and materiality G-1 - F-AP F-PM F-1 F-2 F-3 F-4 F-5 F-6 F-7 F-10 F-11 Risk Assessment And Pla MEMO-IS 10 20 30 Printer Help Financial Reporting (F) C J-7 Point Fo Next Year J-10/1 Professional Ethic And Indepe (2) To view ARP listing, go to menu SAMPLE MPERS SDN. BHD. INVENTORIES Lead Schedule > Correspondence> AS AT 31 DEC 2016 3-10/3 Client Re-appointment Review Audit Review Points Audited Unaudited AJE Audited 2015 2016 Cr. Dr. 2016 Dr. Cr. Index RM RM RM RM RM RM RM Code Description



10.

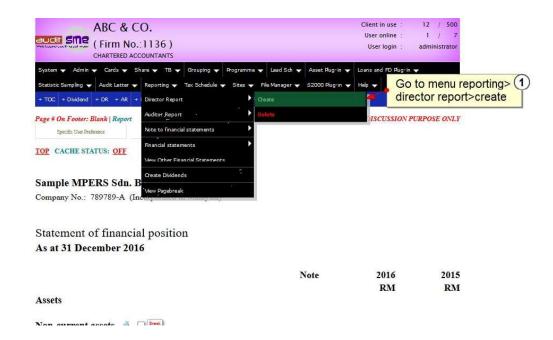


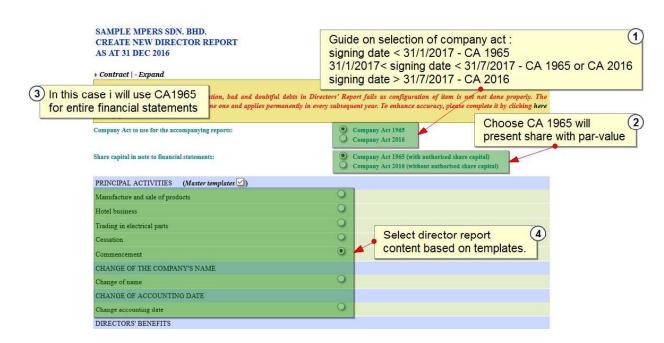


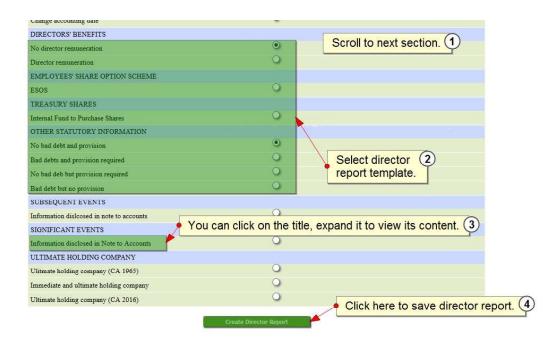
## **Part 12: Director And Auditor Report**

1.

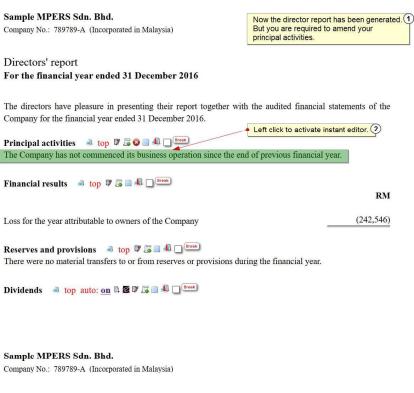
S F C T I O N S S









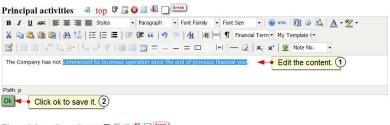


5.

## Directors' report

For the financial year ended 31 December 2016

The directors have pleasure in presenting their report together with the audited financial statements of the Company for the financial year ended 31 December 2016.



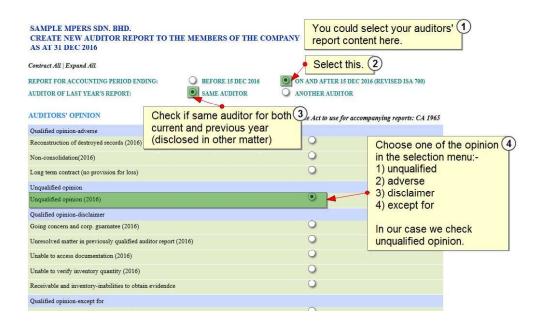
Financial results 🥒 top 🗗 🍒 🗋 💵 🔲 Break

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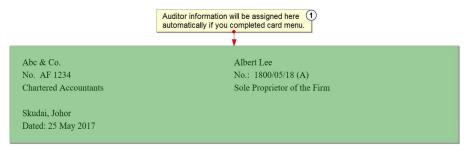


#### Report On Other Legal And Regulatory Requirements

In accordance with the requirements of the Companies Act, 1965, in Malaysia, we also report that in our opinion the accounting and other records and the registers required by the Act to be kept by the Company have been properly kept in accordance with the provisions of the Act.

#### Other Matters

This report is made solely to the members of the Company, as a body, in accordance with Section 174 of the Companies Act, 1965 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



10.

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

#### SAMPLE MPERS SDN. BHD.

[Company No. 789789-A] (Incorporated In Malaysia)

#### Report On The Financial Statements

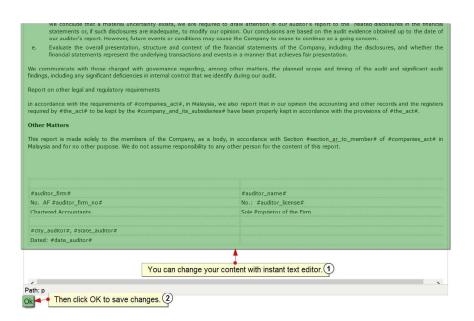
Opinion

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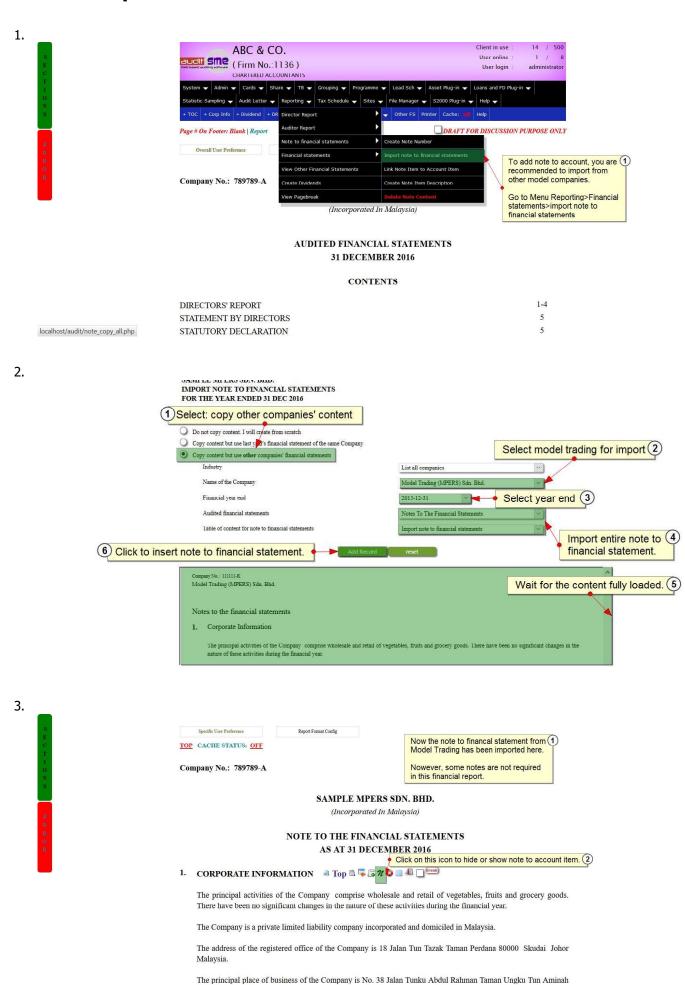
We have audited the financial statements of SAMPLE MPERS SDN. BHD., which comprise the statement of financial position as at 31 December 2016 of the Company, and the statement of comprehensive income, statement of changes in equity and cash flow statement of the Company for the year then ended, and a summary of significant accounting policies and other explanatory notes, as set out on pages 8 to 24.

In our opinion, the financial statements have been properly drawn up in accordance with Malaysian Private Entities Reporting Standards issued by the Malaysian Accounting Standards Board and the provision of the Companies Act, 1965, in Malaysia so as to give a true and fair view of the financial position of the Company as of 31 December 2016 and its financial performance and cash flows for the year then ended.

Basis For Opinion



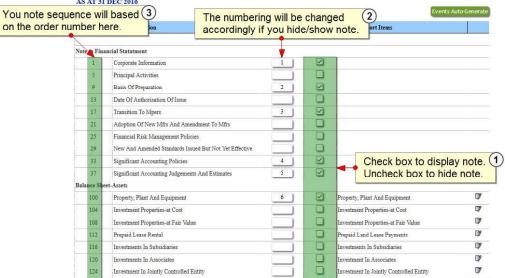
# Part 13: Import and Amend Note To Financial Statement



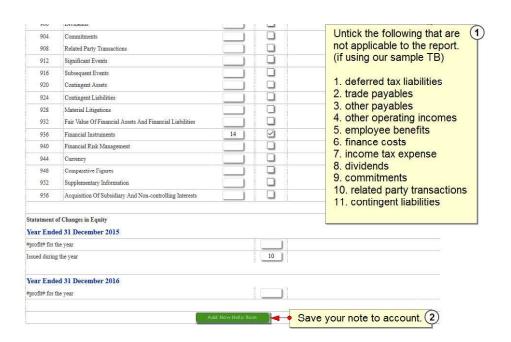
The financial statements of the Company were authorised for issue by the Board of Directors on 25 May 2017.

81300 Skudai Johor Malaysia.

SAMPLE MPERS SDN. BHD.
CREATE NOTE ITEMS AND NUMBER IN NOTE TO FINANCIAL STATEMENTS
AS AT 31 DEC 2016



5.



6.

CONTENTS DIRECTORS' REPORT 1-4 STATEMENT BY DIRECTORS STATUTORY DECLARATION INDEPENDENT AUDITORS' REPORT 6-7 STATEMENT OF FINANCIAL POSITION STATEMENT OF COMPREHENSIVE INCOME STATEMENT OF CHANGES IN EQUITY 10 You can left click here 1 CASH FLOW STATEMENT 11 to view your note item. NOTE TO THE FINANCIAL STATEMENTS 12-24 CORPORATE INFORMATION BASIS OF PREPARATION TRANSITION TO MPERS
SIGNIFICANT ACCOUNTING POLICIES SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES PROPERTY, PLANT AND EQUIPMENT The table of content for note to financial statements TRADE RECEIVABLES are displayed here. OTHER RECEIVABLES CASH AND CASH EQUIVALENTS SHARE CAPITAL BORROWINGS REVENUE LOSS FOR THE YEAR 14. FINANCIAL INSTRUMENTS

# NOTE TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2016

1. CORPORATE INFORMATION IN Top IN TO IN T

The principal activities of the Company comprise wholesale and retail of vegetables, fruits and grocery goods. There have been no significant changes in the nature of these activities during the financial year.

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

The address of the registered office of the Company is 18 Jalan Tun Tazak Taman Perdana 80000 Skudai Johor Malavsia.

The principal place of business of the Company is No. 38 Jalan Tunku Abdul Rahman Taman Ungku Tun Aminah 81300 Skudai Johor Malaysia

The financial statements of the Company were authorised for issue by the Board of Directors on 25 May 2017.

2. BASIS OF PREPARATION A Top A Top

a. Statement of compliance 🔌

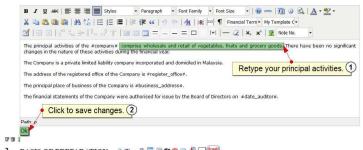
The financial statements of the Company have been prepared in accordance with Malaysian Private Entities Reporting Standard ("MPERS") and the requirements of Companies Act, 1965 in Malaysia.

#### SAMPLE MPERS SDN. BHD.

(Incorporated In Malaysia)

#### NOTE TO THE FINANCIAL STATEMENTS AS AT 31 DECEMBER 2016

1. CORPORATE INFORMATION A Top A Top



2. BASIS OF PREPARATION A Top D. 70 20 D. 10 20 D. 10 D. 10

a. Statement of compliance 📥

The financial statements of the Company have been prepared in accordance with Malaysian Private Entities Reporting Standard ("MPERS") and the requirements of Companies Act, 1965 in Malaysia.

9.

The financial statements of the Company were authorised for issue by the Board of Directors on 25 May 2017.

2. BASIS OF PREPARATION JOP 14 TOP 15 TOP 15

a. Statement of compliance Click this to select template and apply into note.

The financial statements of the Company have been prepared in accordance with Malaysian Private Entities Reporting Standard ("MPERS") and the requirements of Companies Act, 1965 in Malaysia.

The Company has early adopted the MPERS which is originally effective for annual periods beginning on or after 1 January 2017. These are the Company's first financial statements prepared in accordance with MPERS.

In the previous years, the financial statements of the Company were prepared in accordance with Private Entity Reporting Standards ("PERSs").

There are no financial impact on transition to MPERS other than as disclosed in Note 3 to the financial

b. Basis of measurement 🙈

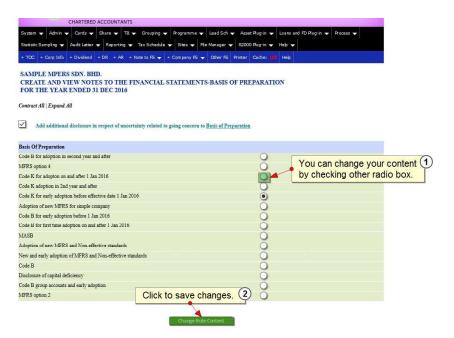
The financial statements have been prepared on the historical cost basis other than as disclosed in Note 4.

c. Functional and presentation currency 🙈

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

3. TRANSITION TO MPERS A Top A

罗爾 (i 3.



The financial statements of the Company were authorised for issue by the Board of Directors on 25 May 2017.

The Company has early adopted the MPERS which is originally effective for annual periods beginning on or after 1 January 2017. These are the Company's first financial statements prepared in accordance with

In the previous years, the financial statements of the Company were prepared in accordance with Private Entity Reporting Standards ("PERSs").

There are no financial impact on transition to MPERS other than as disclosed in Note 3 to the financial

b. Basis of measurement 🔌

The financial statements have been prepared on the historical cost basis other than as disclosed in Note 4.

c. Functional and presentation currency 🐴

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

d. Material uncertainty related to going concern 🙈

# Part 14: Note - Transition To Mpers And Its Impact To Asset Plug-In

1.

continuing financial support to enable the Company to meet its liabilities as and when they fall due.

If the Company were unable to continue in operational existence for the foreseeable future, the Company may be unable to discharge its liabilities in the normal course of business and adjustments may have to be made to reflect the situation that the assets may need to be realised other than in the normal course of business and at amounts which could differ significantly from the amounts at which they are currently recorded in the statement of financial position. In addition, the Company may have to reclassify non-current assets and liabilities as current assets and liabilities. No such adjustments have been made to these financial statements.

As stated in Note 2, these are the first financial statements of the Company prepared in accordance with MPERS.

The accounting policies set out in Note 4 have been applied in preparing the financial statements of the Company for the financial year ended 31 December 2016, and the comparative information presented in these financial statements for the financial year ended 31 December 2015.

The transition to MPERS does not have financial impact to the financial statements of the Company.

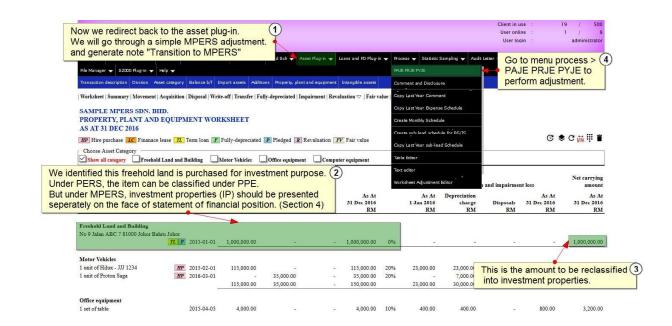
The content with "no financial impact" appear because you haven't pass (2) any MPERS related prior year adjustment into system.

sample of MPERS adjustment:

Reclassification from PPE to investment property
Borrowing costs expensed off

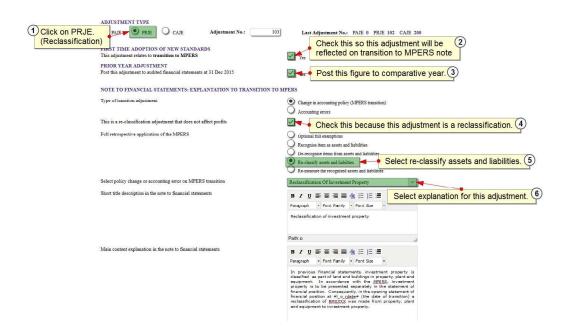
Items of property, plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses.

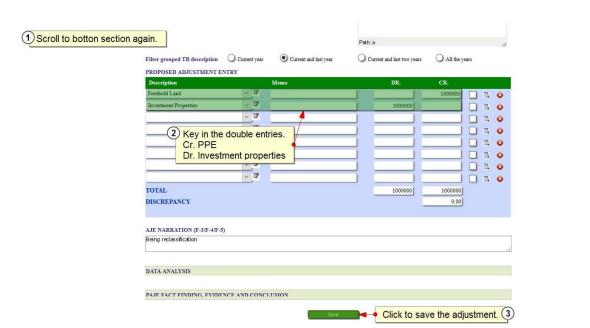
Cost includes expenditures that are directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the asset to working condition for its intended use and



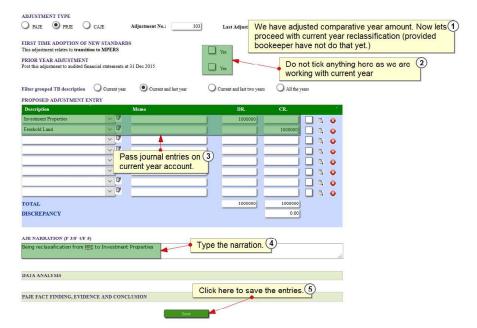


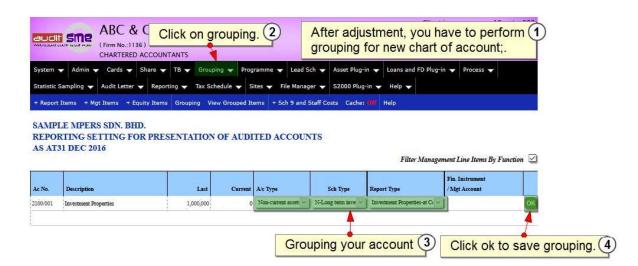












9. Now return back to TRANSITION TO MPERS A Top To Click refresh button to regenerate transition note. 2 note to financial statement As stated in Note 2, these are the first financial statements of the Company prepared in accordance with MPERS The accounting policies set out in Note 4 have been applied in preparing the financial statements of the Company for the financial year ended 31 December 2016, and the comparative information presented in these financial statements for the financial year ended 31 December 2015. 31 December Total equity as previously reported Reclassification of investment propert Property, plant and equipment 122,129 Investment properties-at co Total equity under MPERS (1,000,000) 122,129 31 December 2015 RM

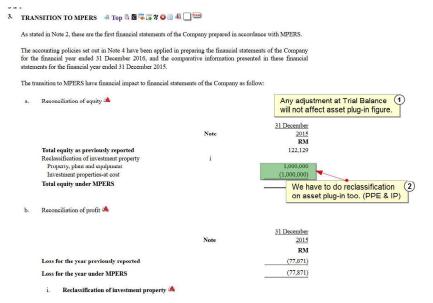
> You can double click on the content to do some adjustment. 3
> For example, key in reclassification amount. In previous financial statements, investment property is classified as part of land and buildings in property, plant and equipment. In accordance with the MPERS, investment property is to be presented separately in the statement of financial position. Consequently, in the opening state part of financial position at I February 2015 (the date of transition) a reclassification of RNADOCON was made from property, plant and equipment to investment property.

(77,871)

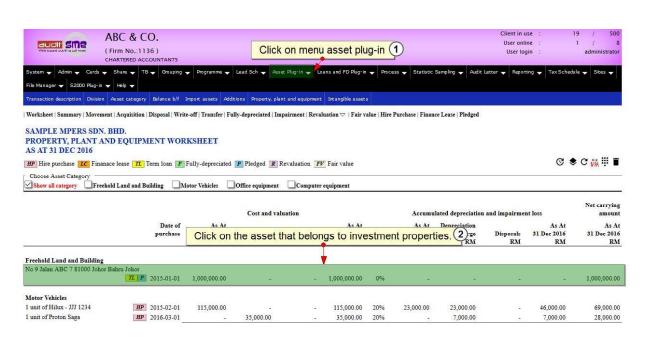
(77,871)

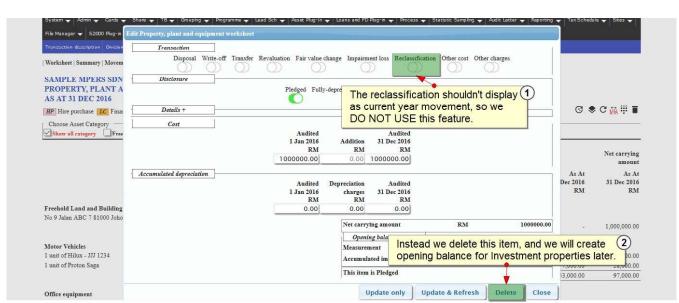
Loss for the year previously reported

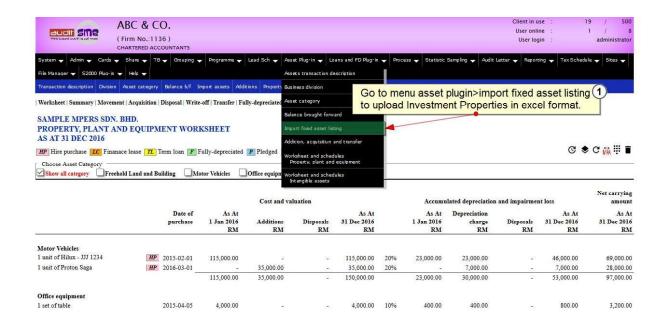
Loss for the year under MPERS



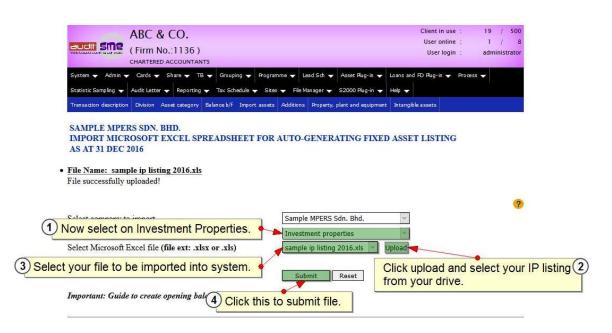
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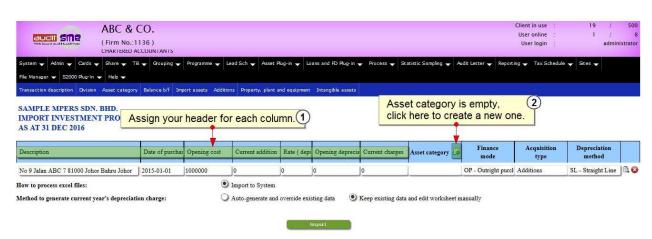


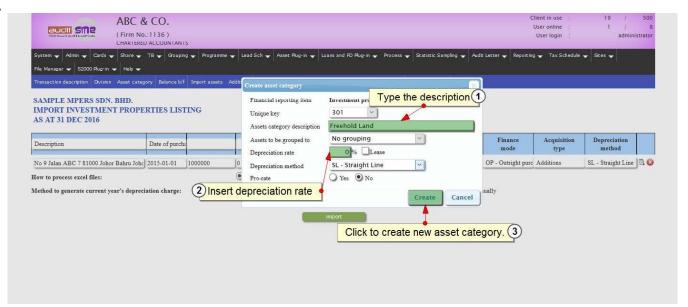




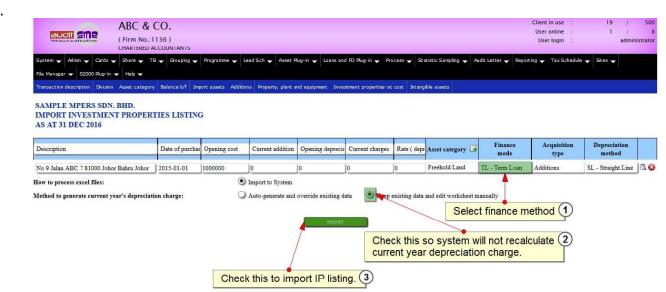
14.

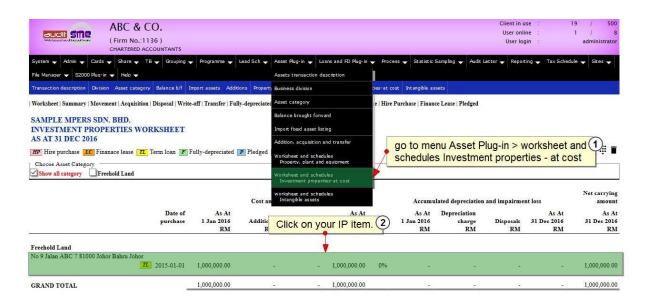


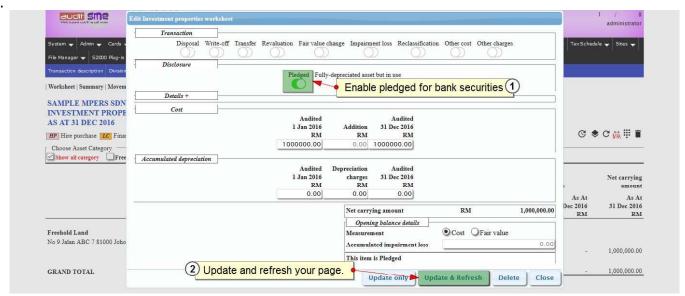




17.







## Part 15: Note - Accounting Policies, Judgement And Estimate

1.



#### 4.1.1 Recognition and measurement

Items of property, plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses.

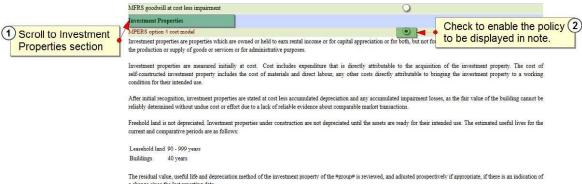
Cost includes expenditures that are directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the asset to working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. The cost of self-constructed assets also includes the cost of materials and direct labour. Cost also may include transfers from equity of any gain or loss on qualifying hedges of foreign currency purchases of property, plant and equipment.

Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

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.

The gain or loss on disposal of an item of property, plant and equipment is determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment

2.



An investment property is derecognised on its disposal, or when it is permanently withdrawn from use and no future economic benefits are expected from its disposal. The difference between the net disposal proceeds and the carrying amount is recognised in profit or loss in the period in which the item is derecognised.

MPERS option 4 fair value and cost model in PPE

MFRS policy for reference only

Biological Assets

WPERS fair value

MPERS fair value

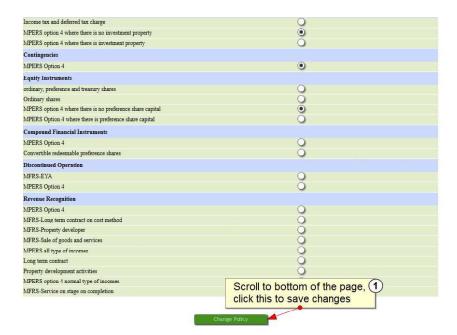
MPERS fair value (preeding fishes)

MPERS fair value (preeding fishes)

MPERS cost model (rouber and plantation)

Cost model for palm oil plantation

MPERS fair value (preeding fishes and prawn)



4.

You can delete certain accounting policies that are not applicable to this financial report.

"Inventories" is not required here.

structured to increase in line with expected general inflation. Lease incentives received are recognised in profit or loss as an integral part of the total lease expense, over the term of the lease. Contingent rentals are charged to profit or loss in the reporting period in which they are incurred.

Leasehold land which in substance is an operating lease is classified as prepaid lease payments

4.6 Inventories Top 72 1 Click on the dustbin icon to delete the note. 2

Inventories are measured at the lower of cost and estimated selling price less costs to complete and sell.

The cost of inventories is calculated using the First-in First-out (FIFO) method, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of work-in-progress and finished goods, cost includes an appropriate share of production overheads based on normal operating capacity.

At each reporting date, the Company assesses whether any inventories are impaired by comparing the carrying amount of each item of inventory or group of similar items with its selling price less costs to complete and sell. If an item of inventory or group of similar items is impaired, the Company reduces the carrying amount of the inventory or the group of similar items to its selling price less costs to complete and sell. That reduction is an impairment loss and it is recognised immediately in profit or loss.

Breik Hero

If it is impracticable to determine the selling price less costs to complete and sell for inventories item by item, items of inventory relating to the same product line that have similar purposes or end uses and are produced and marketed in the same geographical area are grouped together for the purpose of assessing impairment of the inventory.

4.7 Foreign Currency Transactions and Balances A Top 3 7 1 1 4 1

#### 4.7.1 Foreign currency transactions 🌺

Transactions in foreign currencies are translated to the respective functional currencies of the

S E C T I O N S

5. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES Top Click this to modify template for both The preparation of the Company's financial statements requires management to make judgements, diagrams assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of continuous the property of the property

assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

#### 5.1.1 Contingent liabilities on corporate guarantees 📥

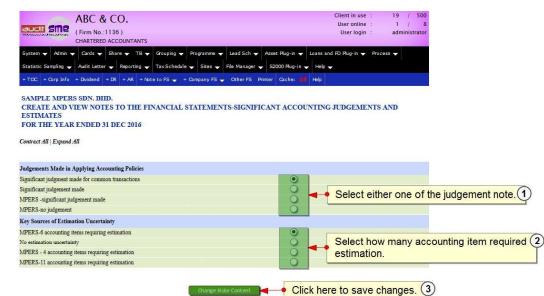
The directors are of the view that the chances of the financial institutions to call upon the corporate guarantees are remote.

#### 5.2 Key Sources of Estimation Uncertainty 3 Top 3 7 9 1 1 4 1

In the application of the accounting policies of the Company which are described in Note 4, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of



5. SIGNIFICANT ACCOUNTING JUDGEMENTS AND ESTIMATES  $\sqrt[3]{100}$  Top  $\sqrt[3]{100}$  To  $\sqrt[3]{100}$ 

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the

- 5.1 Judgements Made in Applying Accounting Policies Top 🖫 🗷 🗗 🗈 💵 🔲 🔤
  - 5.1.1 Contingent liabilities on corporate guarantees

The directors are of the view that the chances of the financial institutions to call upon the corporate guarantees are remote.

5.2 Key Sources of Estimation Uncertainty a Top 37 17 1 1 1 1 1

You can double left click on the content to make any changes.

In the application of the accounting policies of the Company which are described in Note 4, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are discussed below:

## Part 16: Note - Property Plant Equipment, Investment Properties

1. technology and other available information. The assumptions used, results and conclusion of the PROPERTY, PLANT AND EQUIPMENT Jop Match 🗅 🖬 🖋 🖫 🕯 🗸 🕯 🗸 🕯 🗸 🕯 🗸 🕯 🗸 🖎 1 First, click this icon to delect all content inside this particular note. 2016 RM RM 2 After that, click on MFA icon to generate asset movement. Details of assets held under hire purchase: Motor Vehicles - Additions during the year - Net carrying amount at year end Break 🚵 🎒 🗗 🕯 Costs of property, plant and equipment which are fully depreciated in the financial year but still in use by the Company amounted to NIL (2015: NIL). Break Tr During the financial year, the Company carried out a review of the recoverable amount of the plant and equipment as the equipment has become idle and deemed to no longer has any recoverable amount. The review led to the recognition of an impairment loss of RM2,105 (2014: RM1,073) in profit and loss. 7. TRADE RECEIVABLES IT Top Match A I A I TO I TRADE RECEIVABLES IT TOP Match A I A I TOP Match A I Included in the balance of trade receivables is NIL (2015: NIL), being amount due from entities controlled by key 2. SAMPLE MPERS SDN. BHD. GENERATE MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT IN NOTE TO FINANCIAL STATEMENTS AS AT 31 DEC 2016 Select your asset category position (1) Model Position of asset categories 31 Dec 2016 Year end METHOD OF PRESENTING MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT: group as land and building Click on here to update your selection 2 group as other assets Wiew components of Other Assets as checked in Options to Group Asset Categories As at 1 Jan 2016 RM RM RM RM

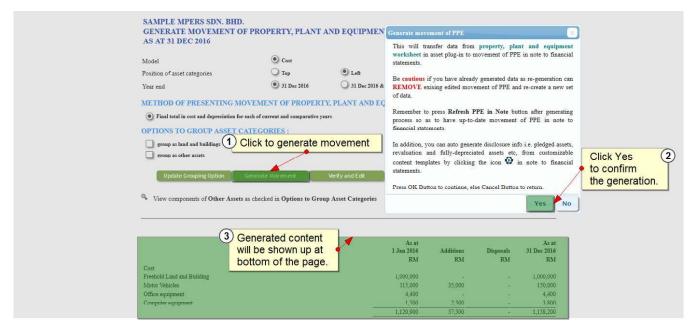
Cost

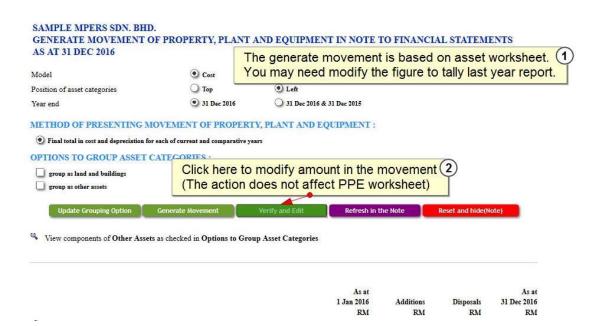
RM

RM

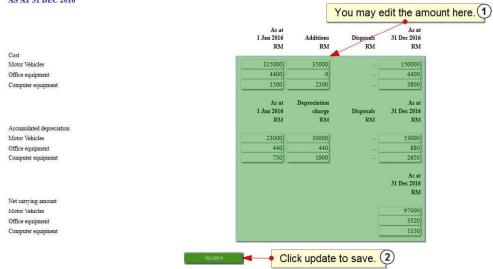
RM

RM





# SAMPLE MPERS SDN. BHD. GENERATE MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT IN NOTE TO FINANCIAL STATEMENTS AS AT 31 DEC 2016



6.

# SAMPLE MPERS SDN. BHD. GENERATE MOVEMENT OF PROPERTY, PLANT AND EQUIPMENT IN NOTE TO FINANCIAL STATEMENTS AS AT 31 DEC 2016

Model	O Cost							
osition of asset categories	ОТор	<ul><li>Left</li></ul>						
ear end	31 Dec 2016	31 Dec 2016	2016 & 31 Dec 2015					
ETHOD OF PRESENTING	MOVEMENT OF PROPER	TY, PLANT AND	EQUIPMENT:					
Final total in cost and depreciatio	on for each of current and comparative	years						
PTIONS TO GROUP ASSE		Click to show the movement in note ("Property, plant & equipment".						
group as other assets		L	r roperty,	plant a c	quipinont	•		
Control of the second		1944-1473 (1952)						
Update Grouping Option	Generate Movement	Verify and Edit	Refresh in t	ne Note	Reset and hide(N	ote)		
View components of Other A	ssets as checked in Options to Gr	oup Asset Categories						
			As at			As at		
			1 Jan 2016	Additions	Disposals	31 Dec 2016		
'net			100000000000000000000000000000000000000	Additions RM	Disposals RM	As at 31 Dec 2016 RM		
Cost Freehold Land and Building			1 Jan 2016			31 Dec 2016		

Included in the balance of trade receivables is NIL (2015: NIL), being amount due from entities controlled by key management personnel.

8. OTHER RECEIVABLES Jon Match 🖺 🖪 🖋 🎕 🖫 🕆 🗥 🔞 🗎 💵 🦳

	Vehicles RM	equipment RM	equipment RM	Total RM
<b>C</b>	KM	RM	RM	RM
Cost	115 000	4 400	1.500	120 000
At 1 January 2016	115,000	4,400	1,500	120,900
Additions	35,000		2,300	37,300
At 31 December 2016	150,000	4,400	3,800	158,200
Accumulated depreciation				
At 1 January 2016	23,000	440	750	24,190
Depreciation charge	30,000	440	1,900	32,340
At 31 December 2016	53,000	880	2,650	56,530
Net carrying amount				
At 31 December 2016	97,000	3,520	1,150	101,670
At 31 December 2015	92,000	3,960	750	96,710
(Proak)	-		2016	2015
ntent is generated since we have assigned	it when using asset	plug-in.	RM	RM
Details of assets held under hire purchase:				
Motor Vehicles			25.000	
- Additions during the year			35,000 97,000	92.000
- Net carrying amount at year end		-	97,000	92,000
Costs of property, plant and equipment which a	re fully depreciated in	the financial	year but still in	use by the
Company amounted to RM1,500 (2015: NIL).	<ul> <li>Manually change</li> </ul>	last year tot	al fully depre	ciated am

historical, sector and industry trends, general market and economic conditions, changes in technology and other available information. The assumptions used, results and conclusion of the impairment assessment are stated in the Note 6.

92,000

3,960

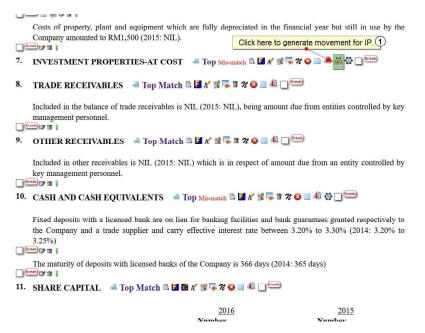
	Motor Vehicles RM	Office equipment RM	Computer equipment RM	Total RM
Cost				
At 1 January 2016	115,000	4,400	1,500	120,900
Additions	35,000	-	2,300	37,300
At 31 December 2016	150,000	4,400	3,800	158,200
Accumulated depreciation				
At 1 January 2016	23,000	440	750	24,190
Depreciation charge	30,000	440	1,900	32,340
At 31 December 2016	53,000	880	2,650	56,530
Net carrying amount				
At 31 December 2016	97,000	3,520	1,150	101,670

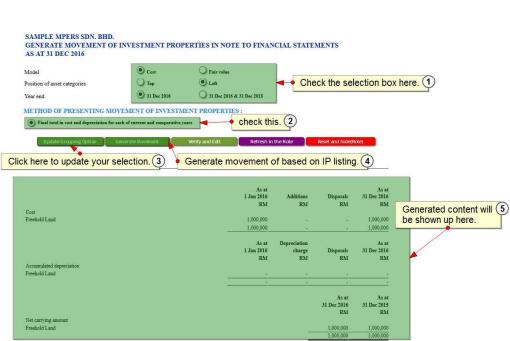
At 31 December 2015

2016 2015 RM RM

96,710

9	Basis Of Preparation	2	$\leq$		
13	Date Of Authorisation Of Issue				
17	Transition To Mpers	3	$\subseteq$		
21	Adoption Of New Mfrs And Amendment To Mfrs				
25	Financial Risk Management Policies				
29	New And Amended Standards Issued But Not Yet Effective				
33	Significant Accounting Policies	4	$\vee$	Click here to enable	
37	37 Significant Accounting Judgements And Estimates 5		•		
Balance Sh	eet-Assets			investment properties-a	it cost
100	Property, Plant And Equipment	6		Property, Plant And Equipment	D)
104	Investment Properties-at Cost	7		Investment Properties-at Cost	Dy .
108	Investment Properties-at Fair Value			Investment Properties-at Fair Value	D)*
112	Prepaid Lease Rental			Prepaid Land Lease Payments	D) -
116	Investments In Subsidiaries			Investments In Subsidiaries	D)
120	Investments in Associates			Investment in Associates	D)
124	Investment In Jointly Controlled Entity			Investment In Jointly Controlled Entity	D)
128	Other Investments			Other Investments	D)
132	Land Held For Property Development			Land Held For Property Development	D)*
136	Non-current Receivables			Non-current Receivables	D
140	Biological Assets-at Cost			Biological Assets-at Cost	D <b>9</b>
144	Biological Assets-at Fair Value			Biological Assets-at Fair Value	D)
148	Deferred Tax Assets			Deferred Tax Assets	D)
Year End	ed 31 December 2016			*	
#profit# for				1	
				Click here to update	



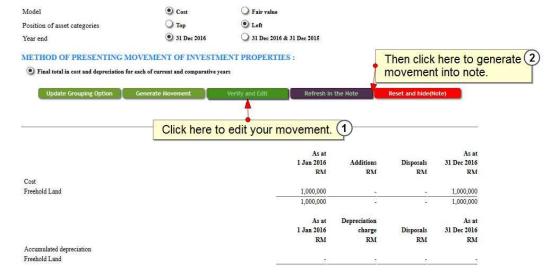


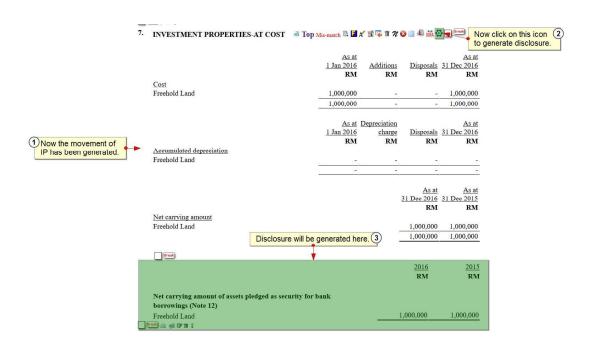
# SAMPLE MPERS SDN. BHD. GENERATE MOVEMENT OF INVESTMENT PROPERTIES IN NOTE TO FINANCIAL STATEMENTS AS AT 31 DEC 2016

Model	Cost	Fair value				
Position of asset categories	O Top	• Left				
Year end	31 Dec 2016	31 Dec 2016 & 31 De	ec 2015			
METHOD OF PRESENTING	MOVEMENT OF INVES	TMENT PROPERTIES :				
<ul> <li>Final total in cost and depreciation</li> </ul>	for each of current and comparati	ive years				
Update Grouping Option	Generate Movement	Verify and Edit	Refresh in	the Note	Reset and hide(N	ote)
Cost		ck here to modify evement of IP	As at Jan 2016 RM	Additions RM	Disposals RM	As a 31 Dec 2016 RM
Freehold Land			1,000,000	-		1,000,000
		1	1,000,000	-	-	1,000,000
			As at	Depreciation		As a
		1.	Jan 2016	charge	Disposals	31 Dec 2016
			RM	RM	RM	RM
Accumulated depreciation						
Freehold Land			15		-	

14.

# SAMPLE MPERS SDN. BHD. GENERATE MOVEMENT OF INVESTMENT PROPERTIES IN NOTE TO FINANCIAL STATEMENTS AS AT 31 DEC 2016

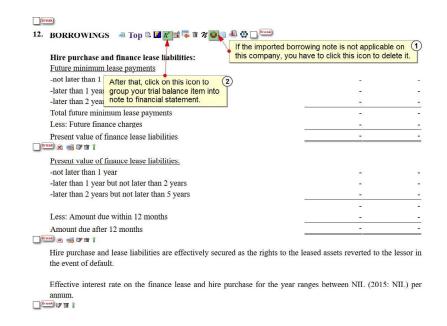




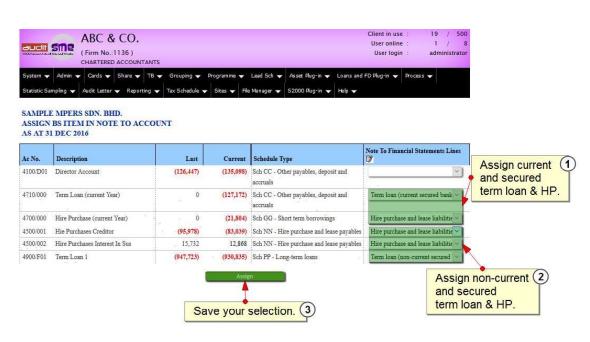
## Part 17: Note - Borrowing (Term Loan And Hire Purchase)

1.



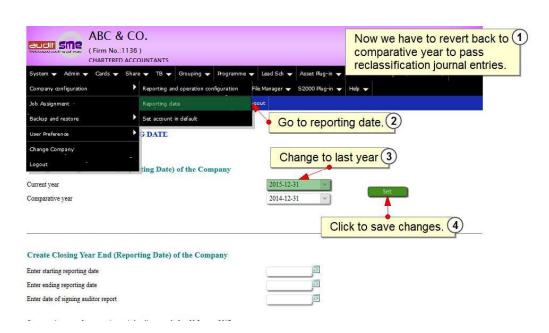


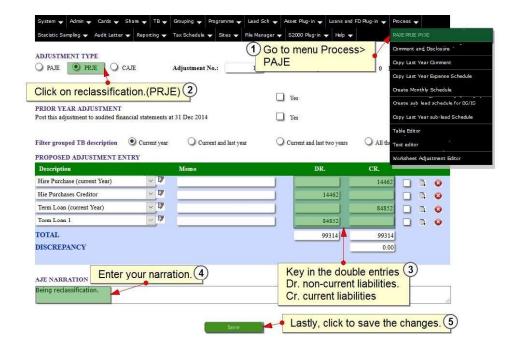
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12. BORROWINGS J Top A T Now the trial balance item has been grouped 1 based on current and non-current liabilities 2016 2015 RM 2 Current: Secured Bank borrowing Term loan 127,172 Hire purchase and lease liabilities 21,804 148,976 Break For comparative year, you have to do reclassification from non-current to current liabilities too. Non-current: Secured Bank borrowing Term loan 930,835 947,723 Hire purchase and lease liabilities 70,171 80,246 1,027,969 1,001,006 1,149,982 1,027,969 Break 13. REVENUE Jop Match . I K & Top Match . I M S Top Match .



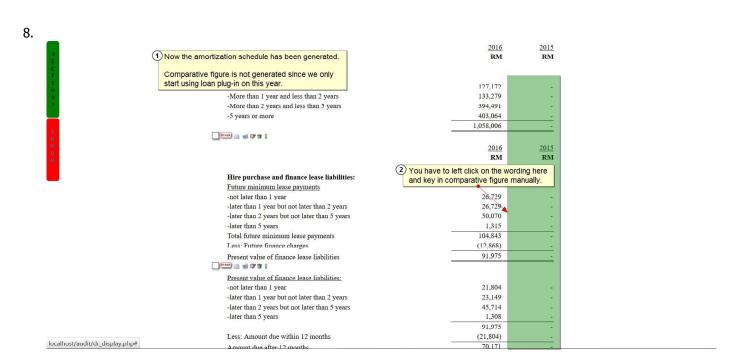


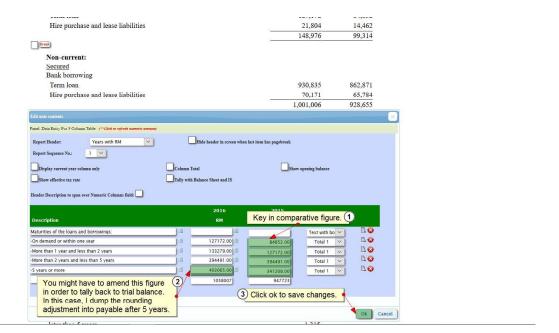






Revenue of the Company represents invoice value of goods sold and service rendered net of discount and returns

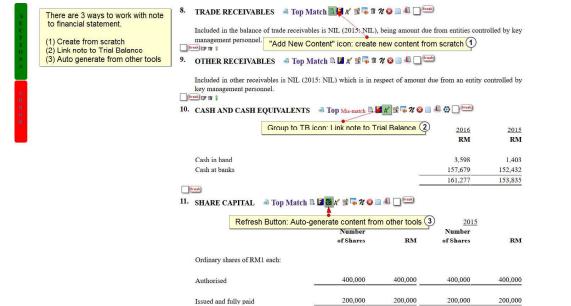


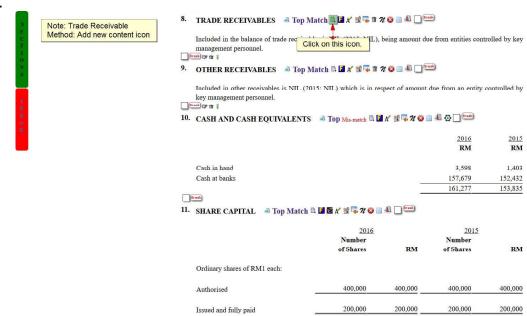


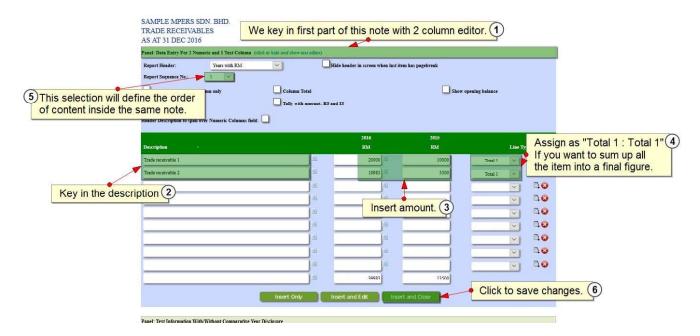
10. -later than 2 years but not later than 5 years 50,070 -later than 5 years 1.315 Total future minimum lease payments 104,843 Less: Future finance charges (12,868) Present value of finance lease liabilities 91,975 Left click here and key in comparative amount. Present value of finance lease liabilities. -not later than 1 year 21,804 -later than 1 year but not later than 2 years Make sure the amortization schedule is tallied with 23,149 45,714 -later than 2 years but not later than 5 years -later than 5 years trial balance. 1,308 91.975 Less: Amount due within 12 months (21,804)Amount due after 12 months Hire purchase and lease liabilities are effectively secured as the rights to the leased assets reverted to the lessor in Effective interest rate on the finance lease and hire purchase for the year is 6% (2015: NIL) or annum. Brask Dy th ( Left click and fill in comparative effective interest rate. 2 Term loans of the Company are secured by the following: First legal charge over the certain properties of the Company; 🔌 Ь. Fixed and floating charge on present and future assets of the Company; 🔌 Corporate guarantees by the Company; 🔌 d. Fixed deposits; 🔌 Joint and several guarantee by the directors of the Company. Check on this paragraph too, you have 3 to amend the content accordingly. Term loans are repayable on a monthly OR quarterly OR yearly) bases and mature between 2021 and 2025. The loans bear effective interest rates ranging from NIL (2015: NIL) per annum. Break Dy 11 1 localhost/audit/dr\_display.php#

### Part 18: Note - Other Notes

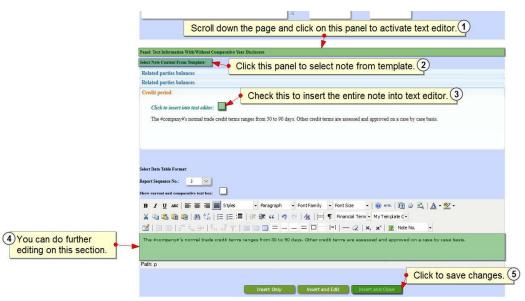
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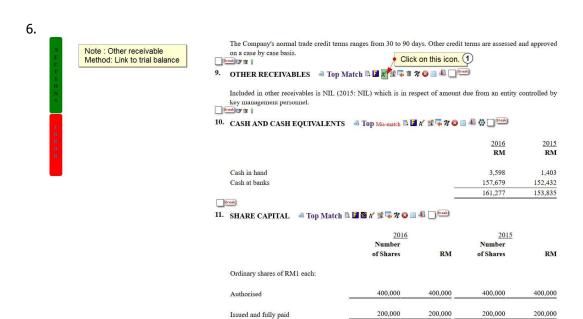




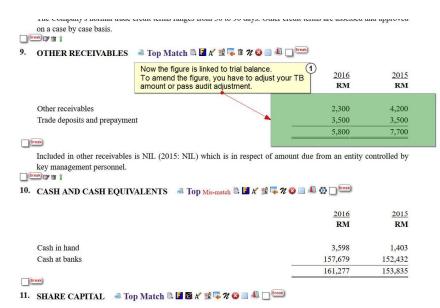
4. Break a p tr 8. TRADE RECEIVABLES A Top Match Match Mow click the icon again to create some content by text editor. 2016 2015 The result of 2 column 2 RM editor is outputted here. Trade receivable 1 10,000 Trade receivable 2 19,983 3,500 39,983 Break 💌 👼 🕽 🕯 🕯 Included in the balance of trade receivables is NIL (2015: NIL), being amount due from entities controlled by key management personnel. Break D 1 OTHER RECEIVABLES A Top Match 🖟 🖬 🧗 🟗 72 💿 🔝 🔲 🕡 Included in other receivables is NIL (2015: NIL) which is in respect of amount due from an entity controlled by key management personnel. 2016 2015 RM RM Cash in hand 3,598 1,403 Cash at banks 157,679 152,432

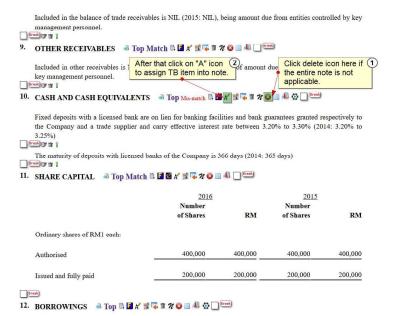


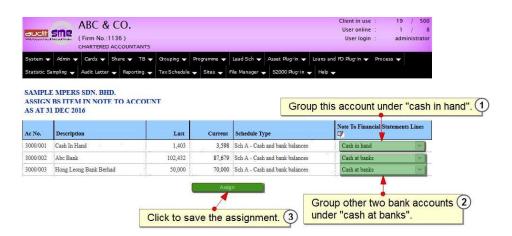
Important: Guide to use special formatting icons for reporting purpose [click for help]



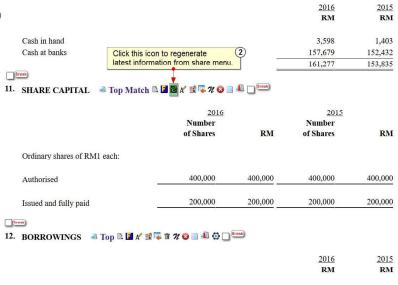
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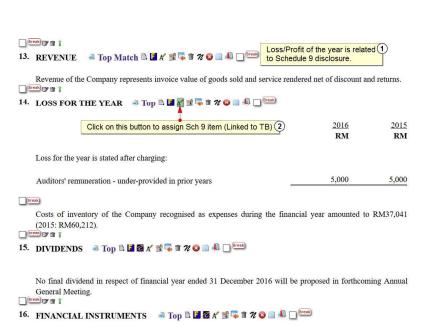




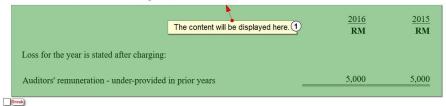
Note: Share Capital ( Method: Auto generate



Current:



Managementgt Report	Income Statement	Last	Current	8 h 9	Staf Cost
Auditors' Remuneration - Under-provided In Prior Years	Administrative Expenses	5,000	5,000		
Closing Inventories	Cost Of Sales	(4,800)	(12,214)		
Depreciation Of Property, Plant And Equipment	Administrative Expenses	24,190	32,340		
General Expenses	Administrative Expenses	. 0	1		
Hire Purchase And Lease Interests	Administrative Expenses	4,709	5,719		
Opening Inventories	Cost Of Sales	0	4,800		
Purchases	Cost Of Sales	65,012	-44,455	. 0	
Revenues	Revenue	(103,442)	(78,998)		
Secretarial And Filing Fees	Administrative Expenses	850	900	- 0	
Tax Agent Fees	Administrative Expenses	1,500	2,500		
Term Loan Interests	Administrative Expenses	84,852	81,762		
Total		77,871	86,265		



Costs of inventory of the Company recognised as expenses during the financial year amounted to RM37,041 (2015; RM60,212).

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15. DIVIDENDS Top 1 1 2 1 7 6 1 7 6 1 1

No final dividend in respect of financial year ended 31 December 2016 will be proposed in forthcoming Annual General Meeting.

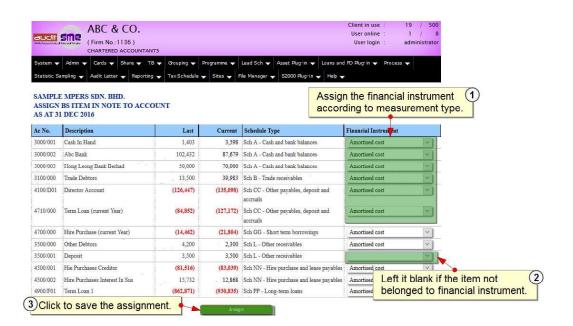
The table below provides an analysis of financial instruments categorised as follows:

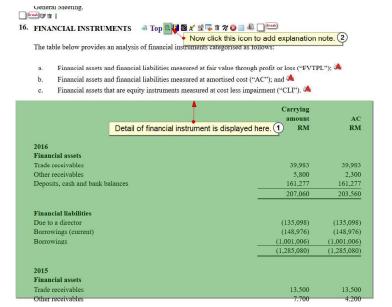
98

### Part 19: Note - Financial Instrument

1.

S E C T I O N Click on this button 1 The table below provides an analysis of financial instruments categorised as follows: Financial assets and financial liabilities measured at fair value through profit or loss ("FVTPL"); 🔌 b. Financial assets and financial liabilities measured at amortised cost ("AC"); and 🛝 Financial assets that are equity instruments measured at cost less impairment ("CLI"). Carrying AC amount RM RM 2015 Financial assets Trade receivables 8,854,294 8,854,294 Other receivables 156,000 86,000 1,830,645 Cash and bank balances 1,830,645 10,840,939 10,770,939 Financial liabilities Trade payables (48,900,773) (48,900,773) Other payables (47,327,148)(44,652,153) Due to a director (8,968,000)(8,968,000) (6,270,539) (6,270,539) Borrowings (current)





1 Scroll to bottom and click on this panel.

Insert Only Insert and Cole

Panel: Test Information With Without Comparative Year Decisions

Statics Nate Contain The Translate

Where required they system

Check the box to insert content into text editor.

Check the box to insert content into text editor.

The following nummarises the methods used in determining the fair value and whose carrying amounts are a reasonable approximation of fair value

The carrying amounts of financial assets and liabilities, such as trade and other payables and borrowings, are reasonable

Select Dain Table Format:

Report Sequence No.

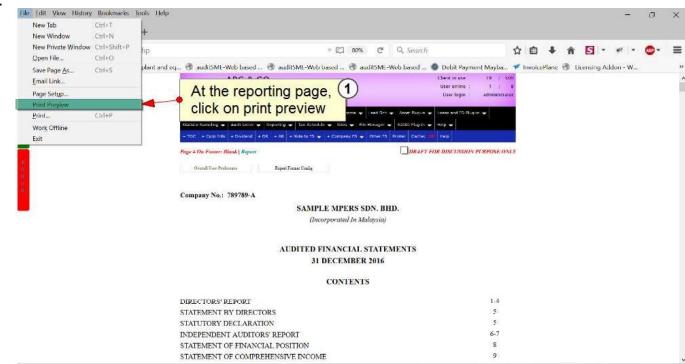
Server current and comparative text ber:

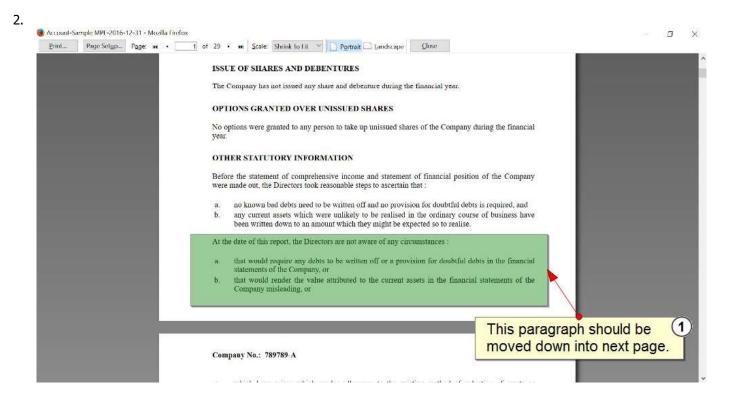
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Important: Guide to use special formatting icons for reporting purpose [click for help]

### Part 20: Formatting Page Break





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By we specified the sincene, style and shalance, sheets of the scompany's were made out, the Directors took reasonable steps to ascertain that:

a. no known bad debts need to be written off and no provision for doubtful debts is required, and
b. any current assets which were unskey to be realised in the ordinary course of business have been written down to an amount which they might be expected to to register.

a. that would require any debts to be written off or a provision for doubtful debts is required, and
b. with the insert page break.

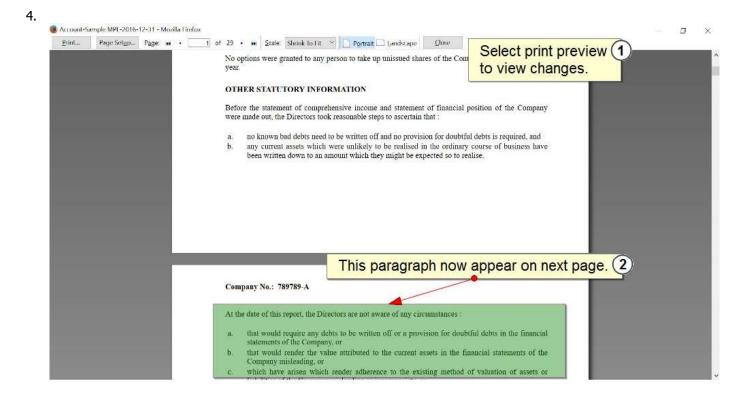
a. that would require any debts to be written off or a provision for doubtful debts is required, and
b. which have arisen which report, the Directors are not aware of any circumstances:

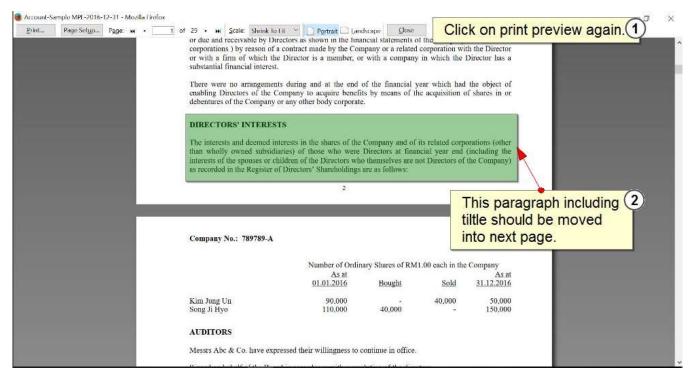
a. that would require any debts to be written off or a provision for doubtful debts in the financial statements of the scompany's mileading, or
b. this would require any debts to be written off or a provision for doubtful debts in the financial statements of the scompany's mileading or
inappropriate, or
d. not otherwise dealt with in this report or the financial statements, that would render any amount stated in the financial statements of the
scompany's mileading.

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

a. any charge on the assets of the scompany's that has arisen since the end of the financial year and which secures the liabilities of any other
person, or
b. any contingent liability in respect of the scompany's that has arisen since the end of the financial year and
which secures the liabilities of the scompany's that has arisen since the end of the financial syear's.

No contingent liability in respect of the scompany's that has arisen since the end of the financial avear and
which secures the liabilities of any company to the person, or
b. any contingent liability in respect of the scompany's that has arisen since the end of the financial avear and
which secures the lability of the scompany's that has arisen since the end of the finan





benefit (other than a benefit included in the aggregate amount of emoluments received or due and receivable by Directors as shown in the financial statements of the Company and its related corporations) by reason of a contract made by the Company or a related corporation with the Director or with a firm of which the Director is a member, or with a company in which the Director has a substantial financial interest.

There were no arrangements during and at the end of the financial year which had the object of enabling Directors of the Company to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate.

Click here to apply page break. (1)

Break

The interests and deemed interests in the shares of the Company and of its related corporations (other than wholly owned subsidiaries) of those who were Directors at financial year end (including the interests of the spouses or children of the Directors who themselves are not Directors of the Company) as recorded in the Register of Directors' Shareholdings are as follows:

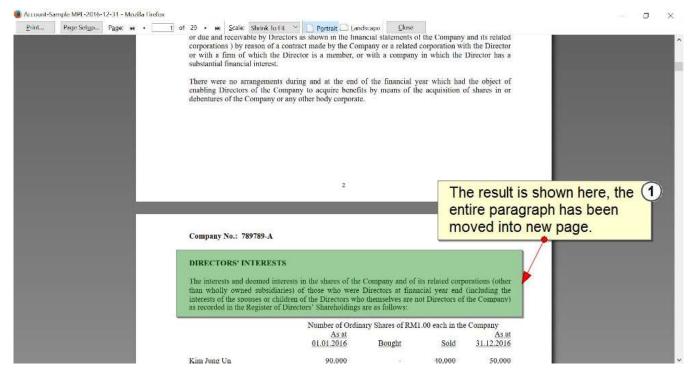
 Number of Ordinary Shares of RM1.00 each in the Company

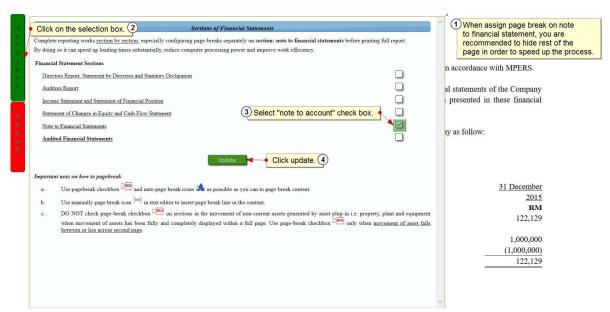
 As at 01.01.2016
 Bought
 Sold
 As at 31.12.2016

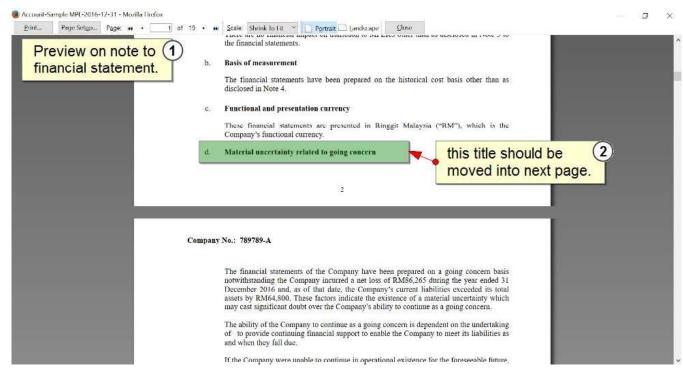
 Kim Jung Un
 90,000
 40,000
 50,000

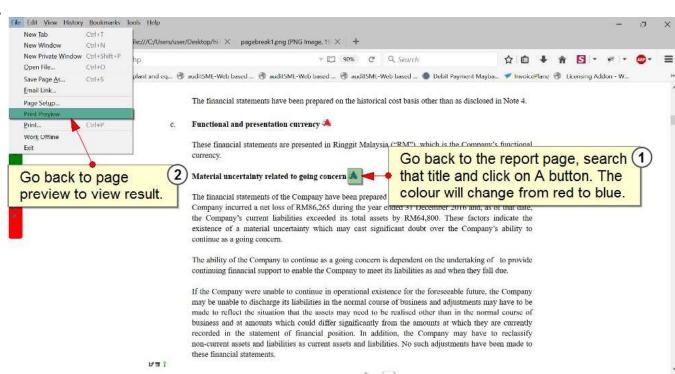
 Song Ji Hyo
 110,000
 40,000
 150,000

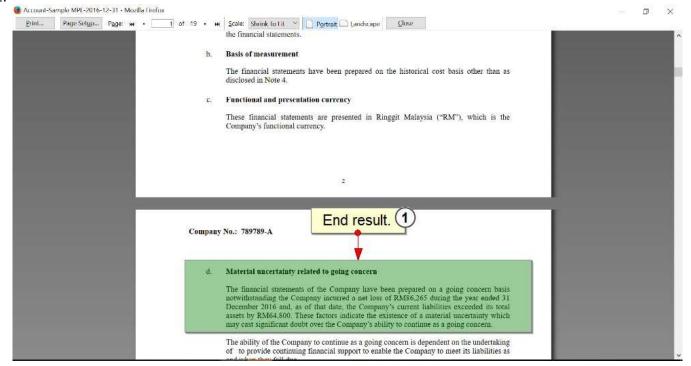
103

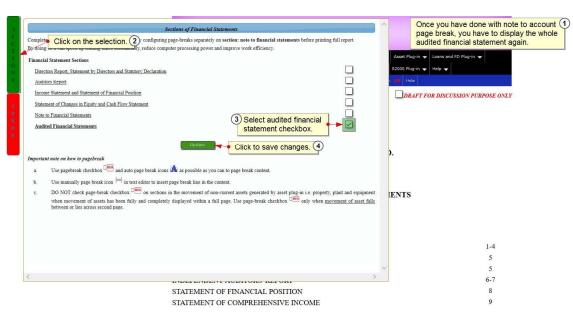












### Part 21: Print Table Of Content, Management Account & Report

1. di (1) Print... Page Selgo... Page: м • The next step is to edit page range for each part of the report into table Click here. (3) Page Setup of content. Before that, we have Format & Options Margins & Header/Foot to display the page number on report. Margins (millimeters) SAMPLE MPERS SDN. BHD. Iop: 10.0 (Incorporated In Malaysia) Click on page setup (2) Right: DIRECTORS' REPORT 0.0 0.0 The directors have pleasure in presenting their report together with the audit the Company for the financial year ended 31 December 2016. Enable page number. PRINCIPAL ACTIVITIES The Company has not commenced its business operation since the end of prev Right: FINANCIAL RESULTS Cancel Loss for the year attributable to owners of the Company DIVIDENDS No dividends have been paid or declared by the Company since the end of previous financia Save the setting. (5) The directors do not recommend payment of any dividend in respect of the current financial RESERVES AND PROVISIONS There were no material transfers to or from reserves or provisions during the financial year.

