

**PENANG GLOBAL TOURISM SDN BHD**

**Malaysia Corporate Tax Computation**

**Year of assessment: 2015**

**Income tax reference number: C 0285195105**

**Basis period: 1 January 2015 to 31 December 2015**



**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

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**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Income tax computation**

**A**

|                                                        | Return<br>category |             | Return            |
|--------------------------------------------------------|--------------------|-------------|-------------------|
| <b>Statutory business income</b>                       |                    |             |                   |
| Business 1                                             | A1                 | AA RM 6,107 |                   |
| Business 2                                             | A2                 | AB -        |                   |
|                                                        |                    |             |                   |
| <b>Aggregate statutory income from businesses</b>      | A9                 |             | below A2 RM 6,107 |
| (Business losses brought forward)                      | A10                |             | above A2 (6,107)  |
|                                                        |                    |             |                   |
| <b>Total business and partnership statutory income</b> | A11                |             | RM -              |
|                                                        |                    |             |                   |
| <b>Other statutory income</b>                          |                    |             |                   |
| Interest                                               | A13                | A3 RM 4,775 |                   |
|                                                        |                    |             |                   |
| <b>Aggregate statutory income from other sources</b>   | A20                |             | 4,775             |
|                                                        |                    |             |                   |
| <b>Aggregate income</b>                                | A21                |             | RM 4,775          |
| (Current year business loss)                           | A22                |             | -                 |
|                                                        |                    |             |                   |
| <b>Total income</b>                                    | A36                |             | RM 4,775          |
|                                                        |                    |             |                   |
| <b>Chargeable income</b>                               | B1                 |             | RM 4,775          |

**Tax payable**

**A1**

|                                                                     | Return<br>category |           | Return      |
|---------------------------------------------------------------------|--------------------|-----------|-------------|
| <b>Total income tax charged RM 4,775 @ 25%</b>                      | B8                 |           | RM 1,193.75 |
|                                                                     |                    |           |             |
| <b>Tax payable</b>                                                  | B15                | below A1S | RM 1,193.75 |
|                                                                     |                    |           |             |
| <b>Status of tax</b>                                                |                    |           |             |
| Tax payable                                                         | C1                 | above     | RM 1,193.75 |
| (Instalment payments made as per Form CP204 dated 20 November 2014) | C2                 |           | (1,275.00)  |
|                                                                     |                    |           |             |
| <b>Tax paid in excess</b>                                           | C4                 | A1S       | RM (81.25)  |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Summary of key balances**

**A1S**

|                                                                    |       |         |           |
|--------------------------------------------------------------------|-------|---------|-----------|
| Final tax payable                                                  |       | A1 RM   | 1,193.75  |
| Tax paid in excess                                                 |       | A1      | (81.25)   |
| Penalty for under-estimation                                       |       |         | -         |
| Exempt income account:                                             |       |         |           |
| Exempt income account - Income Tax (Exemption) (No.31) Order, 1995 | E2 RM | 170,800 |           |
| Exempt income account - Income Tax (Exemption) (No.48) Order, 1997 | E3    | 539,994 |           |
|                                                                    |       |         |           |
| Total exempt income                                                |       |         | 710,794   |
| Unabsorbed losses carried forward                                  |       | A2      | 400,072   |
| Unabsorbed business capital allowances carried forward             |       |         |           |
| Business 1                                                         |       | B       | -         |
| Business 2                                                         |       | B       | 79,098    |
| Revised 108 balance b/f & c/f                                      |       |         | 34,785.91 |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Losses from business**

**A2**

|                                                   | <u>Return<br/>category</u> |    |         |                      |
|---------------------------------------------------|----------------------------|----|---------|----------------------|
| Balance brought forward                           |                            | RM | 406,179 |                      |
| (Losses absorbed by statutory business income)    |                            | A  | (6,107) |                      |
|                                                   |                            |    |         |                      |
| Balance of losses for prior years carried forward |                            |    |         | below RM 400,072     |
| Balance of current year losses carried forward    |                            |    |         | -                    |
|                                                   |                            |    |         |                      |
| <b>Unabsorbed losses carried forward</b>          | F1(b)                      |    |         | above A1S RM 400,072 |

**Other statutory income**

**A3**

|                 |        |       |
|-----------------|--------|-------|
| <b>Interest</b> |        |       |
| Interest income | A10 RM | 4,775 |
|                 |        |       |
|                 | A RM   | 4,775 |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Interest income**

**A10**

|                                             | Income         | (Non-taxable) | Taxable income |
|---------------------------------------------|----------------|---------------|----------------|
| Interest income from Malayan Banking Berhad | RM 397         |               | RM 397         |
| Interest income from repo                   | 4,378          |               | 4,378          |
| Total taxable interest income               | below RM 4,775 | RM -          | below RM 4,775 |
| Taxable interest income                     |                |               | above RM 4,775 |
| Statutory interest income                   |                |               | A3 RM 4,775    |

**Reconciliation to Income Statement**

|                                |                         |          |
|--------------------------------|-------------------------|----------|
| Interest received - Business 1 | below AA, D2, DA, R, R1 | RM 4,775 |
|                                | above                   | RM 4,775 |

**Analysis per business**

|            |          |          |
|------------|----------|----------|
| Business 1 | above AA | RM 4,775 |
|            |          | RM 4,775 |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Business 1 - Statutory business income**

**AA**

**Business details:**

|                      |                                                         |
|----------------------|---------------------------------------------------------|
| Business description | To carry out tourism activities for the State of Penang |
| Business code        | 84137                                                   |

**Calculation of statutory business income:**

|                                                                    |                       |             |             |
|--------------------------------------------------------------------|-----------------------|-------------|-------------|
| Profit before tax                                                  |                       | DA RM       | 1,194       |
| (Interest income)                                                  | A10, D2, DA, R, R1 RM | (4,775)     |             |
| (Total non-business income)                                        |                       |             | (4,775)     |
| Total business income                                              |                       | RM          | (3,581)     |
| (Non-taxable income)                                               | AA1 RM                | (9,881,653) |             |
| (Total non-taxable gains / income entered in the income statement) |                       |             | (9,881,653) |
| Total non-allowable expenses                                       |                       | AA1         | 9,891,341   |
| Adjusted income                                                    |                       | below RM    | 6,107       |
| Adjusted income                                                    |                       | above RM    | 6,107       |
| Balancing charge                                                   |                       | B           | -           |
| (Capital allowances)                                               |                       | RM          | 6,107       |
| Taxable statutory income                                           |                       | A RM        | 6,107       |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Business 1 - Non-allowable expenses and (non-taxable income) summary**

**AA1**

|                                               | Non-allowable<br>expenses - L26 |                  | (Non-taxable<br>income) |                    |
|-----------------------------------------------|---------------------------------|------------------|-------------------------|--------------------|
|                                               | RM                              |                  | DA RM                   |                    |
| Portion of government grant utilised          |                                 | -                |                         | (9,881,653)        |
| Advertisement fee                             | DA                              | 1,085,918        |                         | -                  |
| Copywriting and translation                   | DA                              | 43,335           |                         | -                  |
| Depreciation of property, plant and equipment | DA                              | 94,786           |                         | -                  |
| Hosting of events                             | DA                              | 4,300,781        |                         | -                  |
| Loss on foreign exchange                      | DA                              | 321              |                         | -                  |
| Printing of publication and brochures         | DA                              | 208,021          |                         | -                  |
| Professional fee (Operating expenses)         | DA                              | 18,750           |                         | -                  |
| Publicity for events                          | DA                              | 188,726          |                         | -                  |
| Souvenirs, gift and publication material      | DA                              | 322,759          |                         | -                  |
| State tourism expenses                        | DA                              | 2,698            |                         | -                  |
| Tactical campaign                             | DA                              | 151,840          |                         | -                  |
| Tourism media campaign                        | DA                              | 972,066          |                         | -                  |
| Tourism promotion (Trade show)                | DA                              | 639,720          |                         | -                  |
| Tourism survey                                | DA                              | 199,280          |                         | -                  |
| Trade mark                                    | DA                              | 4,302            |                         | -                  |
| Travelling cost (Operating expenses)          | DA                              | 28,615           |                         | -                  |
| Accounting fee                                | DA                              | 10,180           |                         | -                  |
| Allowances                                    | DA                              | 14,701           |                         | -                  |
| Audit fee                                     | DA                              | 5,000            |                         | -                  |
| Bank charges                                  | DA                              | 732              |                         | -                  |
| Bonus and incentive                           | DA                              | 112,251          |                         | -                  |
| Electricity and water                         | DA                              | 23,888           |                         | -                  |
| Employees' provident fund                     | DA                              | 119,789          |                         | -                  |
| Filing fee                                    | DA                              | 150              |                         | -                  |
| Gratuity                                      | DA                              | 7,735            |                         | -                  |
| Insurance                                     | DA                              | 33,484           |                         | -                  |
| License fee                                   | DA                              | 330              |                         | -                  |
| Medical expenses                              | DA                              | 2,310            |                         | -                  |
| Meeting expenses                              | DA                              | 774              |                         | -                  |
| Newspaper and periodicals                     | DA                              | 23,027           |                         | -                  |
| Printing and stationery                       | DA                              | 5,635            |                         | -                  |
| Professional fee (Administration cost)        | DA                              | 2,977            |                         | -                  |
| Publication materials                         | DA                              | 10,820           |                         | -                  |
| Rental of premises                            | DA                              | 126,202          |                         | -                  |
| Salaries                                      | DA                              | 993,737          |                         | -                  |
| Secretarial fee                               | DA                              | 1,593            |                         | -                  |
| Social security contribution                  | DA                              | 11,078           |                         | -                  |
| Staff welfare                                 | DA                              | 1,681            |                         | -                  |
| Stamps and postage                            | DA                              | 7,069            |                         | -                  |
| Staff uniform                                 | DA                              | 2,490            |                         | -                  |
| Telephone and internet                        | DA                              | 43,350           |                         | -                  |
| Training and development                      | DA                              | 7,898            |                         | -                  |
| Travelling cost (Administration cost)         | DA                              | 18,528           |                         | -                  |
| Upkeep of motor vehicle                       | DA                              | 3,179            |                         | -                  |
| Upkeep of office                              | DA                              | 38,835           |                         | -                  |
| <b>Total</b>                                  | <b>AA RM</b>                    | <b>9,891,341</b> | <b>AA RM</b>            | <b>(9,881,653)</b> |

**Business 2 - Statutory business income**

**AB**

**Business details:**

Business description

Provision of consultancy services &  
specialised studies (ceased operations  
since year 2004)

Business code

70201

**Calculation of statutory business income:**

Profit before tax

RM-

Adjusted income

RM-

Adjusted income

RM-

Balancing charge

B -

(Capital allowances)

RM-  
B -

Taxable statutory income

A RM-

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Capital allowances - summary**

**B**

|                         | <u>Business 1</u> | <u>Business 2</u> | <u>Total</u>      |
|-------------------------|-------------------|-------------------|-------------------|
| Balance brought forward | RM -              | RM 79,098         | RM 79,098         |
| Total allowances        | RM -              | RM 79,098         |                   |
| (Amounts utilised)      | AA -              | AB -              | -                 |
| Balance carried forward | A1S RM -          | A1S RM 79,098     | RM 79,098         |
|                         | <u>          </u> | <u>          </u> | <u>          </u> |
| Balancing charge        | AA RM -           | AB RM -           |                   |
|                         | <u>          </u> | <u>          </u> |                   |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Return summary - Balance sheet**

**C**

|                                       | Return<br>category |            | Return       |
|---------------------------------------|--------------------|------------|--------------|
| <b>Assets</b>                         |                    |            |              |
| Motor vehicles                        | L27                | RM 321     |              |
| Other fixed assets                    | L30                | 160,248    |              |
|                                       |                    |            |              |
| Total fixed assets                    | L31                |            | RM 160,569   |
|                                       |                    |            |              |
| Investments                           | L32                |            | 350,000      |
| Trade debtors                         | L33                | RM 7,648   |              |
| Cash in hand and cash at bank         | L36                | 227,805    |              |
| Other current assets                  | L37                | 1,445,482  |              |
|                                       |                    |            |              |
| Total current assets                  | L38                |            | 1,680,935    |
|                                       |                    |            |              |
| <b>Total assets</b>                   | L39                |            | RM 2,191,504 |
|                                       |                    |            |              |
| <b>Liabilities and owners' equity</b> |                    |            |              |
| Sundry creditors                      | L42                | RM 675,575 |              |
| Other current liabilities             | L44                | 1,515,929  |              |
|                                       |                    |            |              |
| Total current liabilities             | L45                |            | RM 2,191,504 |
|                                       |                    |            |              |
| Total liabilities                     | L47                |            | RM 2,191,504 |
|                                       |                    |            |              |
| Paid-up capital                       | L48                | RM 100,003 |              |
| Profit and loss appropriation account | L49                | (100,003)  |              |
|                                       |                    |            |              |
| Shareholders' equity                  | L51                |            | -            |
|                                       |                    |            |              |
| <b>Total liabilities and equity</b>   | L52                |            | RM 2,191,504 |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Audited income statement**

**D**

**Details of income and (expenditure):**

|                              |                             |
|------------------------------|-----------------------------|
| <b>Gross profit / (loss)</b> | <u>RM -</u>                 |
| Income                       | 9,912,891                   |
| Merchandise cost             | (20,356)                    |
| Operating expenses           | (8,261,918) <sup>§1</sup>   |
| Administration cost          | (1,629,423) <sup>§1</sup>   |
|                              | <u>                    </u> |
| <b>Profit before tax</b>     | <u>D2 RM 1,194</u>          |

§1 As confirmed by Ms Michelle of your Company, the above expenses are fully funded / reimbursed by the State Government / Statutory Authorities of Penang. Hence, the above expenses shall be disregarded pursuant to paragraph 3(2) of the Income Tax (Exemption) (No.22) Order 2006.

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Categorised income and expense analysis**

**D2**

**Details of (income) and expenditure:**

|                                               | Return<br>category |                       | Business 1     | Business 2 | Total       |
|-----------------------------------------------|--------------------|-----------------------|----------------|------------|-------------|
| Interest received                             | L10                | A10, AA, DA, R, R1 RM | (4,775) R1 RM  | -          | RM (4,775)  |
| Miscellaneous income                          | L9                 | DA, DA2, R1           | (60) R1        | -          | (60)        |
| Portion of government grant utilised          | L11                | DA, R, R1             | (9,881,653) R1 | -          | (9,881,653) |
| Sales                                         | L9                 | DA, DA2, R1           | (26,403) R1    | -          | (26,403)    |
| Cost of good sold                             | L9                 | DA, DA2, R1           | 20,356 R1      | -          | 20,356      |
| Advertisement fee                             | L20                | DA, R1                | 1,085,918 R1   | -          | 1,085,918   |
| Copywriting and translation                   | L23                | DA, R1                | 43,335 R1      | -          | 43,335      |
| Depreciation of property, plant and equipment | L23                | DA, R1                | 94,786 R1      | -          | 94,786      |
| Hosting of events                             | L23                | DA, R1                | 4,300,781 R1   | -          | 4,300,781   |
| Loss on foreign exchange                      | L22                | DA, R, R1             | 321 R1         | -          | 321         |
| Printing of publication and brochures         | L23                | DA, R1                | 208,021 R1     | -          | 208,021     |
| Professional fee (Operating expenses)         | L13                | DA, R1                | 18,750 R1      | -          | 18,750      |
| Publicity for events                          | L23                | DA, R1                | 188,726 R1     | -          | 188,726     |
| Souvenirs, gift and publication material      | L23                | DA, R1                | 322,759 R1     | -          | 322,759     |
| State tourism expenses                        | L23                | DA, R1                | 2,698 R1       | -          | 2,698       |
| Tactical campaign                             | L23                | DA, R1                | 151,840 R1     | -          | 151,840     |
| Tourism media campaign                        | L23                | DA, R1                | 972,066 R1     | -          | 972,066     |
| Tourism promotion (Trade show)                | L20                | DA, R1                | 639,720 R1     | -          | 639,720     |
| Tourism survey                                | L23                | DA, R1                | 199,280 R1     | -          | 199,280     |
| Trade mark                                    | L23                | DA, R1                | 4,302 R1       | -          | 4,302       |
| Travelling cost (Operating expenses)          | L21                | DA, R1                | 28,615 R1      | -          | 28,615      |
| Accounting fee                                | L23                | DA, R1                | 10,180 R1      | -          | 10,180      |
| Allowances                                    | L15                | DA, R1                | 14,701 R1      | -          | 14,701      |
| Audit fee                                     | L23                | DA, R1                | 5,000 R1       | -          | 5,000       |
| Bank charges                                  | L23                | DA, R1                | 732 R1         | -          | 732         |
| Bonus and incentive                           | L15                | DA, R1                | 112,251 R1     | -          | 112,251     |
| Electricity and water                         | L23                | DA, R1                | 23,888 R1      | -          | 23,888      |
| Employees' provident fund                     | L23                | DA, R1                | 119,789 R1     | -          | 119,789     |
| Filing fee                                    | L23                | DA, R1                | 150 R1         | -          | 150         |
| Gratuity                                      | L23                | DA, R1                | 7,735 R1       | -          | 7,735       |
| Insurance                                     | L23                | DA, R1                | 33,484 R1      | -          | 33,484      |
| License fee                                   | L23                | DA, R1                | 330 R1         | -          | 330         |
| Medical expenses                              | L23                | DA, R1                | 2,310 R1       | -          | 2,310       |
| Meeting expenses                              | L23                | DA, R1                | 774 R1         | -          | 774         |
| Newspaper and periodicals                     | L23                | DA, R1                | 23,027 R1      | -          | 23,027      |
| Printing and stationery                       | L23                | DA, R1                | 5,635 R1       | -          | 5,635       |
| Professional fee (Administration cost)        | L13                | DA, R1                | 2,977 R1       | -          | 2,977       |
| Publication materials                         | L23                | DA, R1                | 10,820 R1      | -          | 10,820      |
| Rental of premises                            | L17                | DA, R, R1             | 126,202 R1     | -          | 126,202     |
| Salaries                                      | L15                | DA, R1                | 993,737 R1     | -          | 993,737     |
| Secretarial fee                               | L23                | DA, R1                | 1,593 R1       | -          | 1,593       |
| Social security contribution                  | L23                | DA, R1                | 11,078 R1      | -          | 11,078      |
| Staff welfare                                 | L23                | DA, R1                | 1,681 R1       | -          | 1,681       |
| Stamps and postage                            | L23                | DA, R1                | 7,069 R1       | -          | 7,069       |
| Staff uniform                                 | L23                | DA, R1                | 2,490 R1       | -          | 2,490       |
| Telephone and internet                        | L23                | DA, R1                | 43,350 R1      | -          | 43,350      |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Categorised income and expense analysis (Continuation)**

**D2/2**

|                                       | Return<br>category | Business 1 |         | Business 2 |   | Total                   |
|---------------------------------------|--------------------|------------|---------|------------|---|-------------------------|
| Training and development              | L23                | DA, R1     | 7,898   | R1         | - | 7,898                   |
| Travelling cost (Administration cost) | L21                | DA, R1     | 18,528  | R1         | - | 18,528                  |
| Upkeep of motor vehicle               | L18                | DA, R1     | 3,179   | R1         | - | 3,179                   |
| Upkeep of office                      | L18                | DA, R1     | 38,835  | R1         | - | 38,835                  |
| <b>(Profit) / Loss before tax</b>     | L25                | RM         | (1,194) | RM         | - | <sup>D</sup> RM (1,194) |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Business 1 - Income and expense analysis**

**DA**

**Details of (income) and expenditure:**

|                                               |                       | Total                      |        | Disallowable /<br>(non-taxable) |
|-----------------------------------------------|-----------------------|----------------------------|--------|---------------------------------|
|                                               |                       |                            |        |                                 |
| Interest received                             | A10, AA, D2, R, R1 RM | (4,775) <sup>\$1</sup>     |        |                                 |
| Miscellaneous income                          | D2, DA2, R1           | (60)                       |        |                                 |
| Portion of government grant utilised          | D2, R, R1             | (9,881,653) <sup>\$2</sup> | AA1 RM | (9,881,653)                     |
| Sales                                         | D2, DA2, R1           | (26,403)                   |        |                                 |
| Cost of good sold                             | D2, DA2, R1           | 20,356                     |        |                                 |
| Advertisement fee                             | D2, R1                | 1,085,918                  | AA1    | 1,085,918                       |
| Copywriting and translation                   | D2, R1                | 43,335                     | AA1    | 43,335                          |
| Depreciation of property, plant and equipment | D2, R1                | 94,786                     | AA1    | 94,786                          |
| Hosting of events                             | D2, R1                | 4,300,781 <sup>\$3</sup>   | AA1    | 4,300,781                       |
| Loss on foreign exchange                      | D2, R, R1             | 321                        | AA1    | 321                             |
| Printing of publication and brochures         | D2, R1                | 208,021                    | AA1    | 208,021                         |
| Professional fee (Operating expenses)         | D2, R1                | 18,750                     | AA1    | 18,750                          |
| Publicity for events                          | D2, R1                | 188,726                    | AA1    | 188,726                         |
| Souvenirs, gift and publication material      | D2, R1                | 322,759                    | AA1    | 322,759                         |
| State tourism expenses                        | D2, R1                | 2,698                      | AA1    | 2,698                           |
| Tactical campaign                             | D2, R1                | 151,840                    | AA1    | 151,840                         |
| Tourism media campaign                        | D2, R1                | 972,066                    | AA1    | 972,066                         |
| Tourism promotion (Trade show)                | D2, R1                | 639,720                    | AA1    | 639,720                         |
| Tourism survey                                | D2, R1                | 199,280                    | AA1    | 199,280                         |
| Trade mark                                    | D2, R1                | 4,302                      | AA1    | 4,302                           |
| Travelling cost (Operating expenses)          | D2, R1                | 28,615                     | AA1    | 28,615                          |
| Accounting fee                                | D2, R1                | 10,180                     | AA1    | 10,180                          |
| Allowances                                    | D2, R1                | 14,701                     | AA1    | 14,701                          |
| Audit fee                                     | D2, R1                | 5,000                      | AA1    | 5,000                           |
| Bank charges                                  | D2, R1                | 732                        | AA1    | 732                             |
| Bonus and incentive                           | D2, R1                | 112,251                    | AA1    | 112,251                         |
| Electricity and water                         | D2, R1                | 23,888                     | AA1    | 23,888                          |
| Employees' provident fund                     | D2, R1                | 119,789                    | AA1    | 119,789                         |
| Filing fee                                    | D2, R1                | 150                        | AA1    | 150                             |
| Gratuity                                      | D2, R1                | 7,735                      | AA1    | 7,735                           |
| Insurance                                     | D2, R1                | 33,484                     | AA1    | 33,484                          |
| License fee                                   | D2, R1                | 330                        | AA1    | 330                             |
| Medical expenses                              | D2, R1                | 2,310                      | AA1    | 2,310                           |
| Meeting expenses                              | D2, R1                | 774                        | AA1    | 774                             |
| Newspaper and periodicals                     | D2, R1                | 23,027                     | AA1    | 23,027                          |
| Printing and stationery                       | D2, R1                | 5,635                      | AA1    | 5,635                           |
| Professional fee (Administration cost)        | D2, R1                | 2,977                      | AA1    | 2,977                           |
| Publication materials                         | D2, R1                | 10,820                     | AA1    | 10,820                          |
| Rental of premises                            | D2, R, R1             | 126,202                    | AA1    | 126,202                         |
| Salaries                                      | D2, R1                | 993,737                    | AA1    | 993,737                         |
| Secretarial fee                               | D2, R1                | 1,593                      | AA1    | 1,593                           |
| Social security contribution                  | D2, R1                | 11,078                     | AA1    | 11,078                          |
| Staff welfare                                 | D2, R1                | 1,681                      | AA1    | 1,681                           |
| Stamps and postage                            | D2, R1                | 7,069                      | AA1    | 7,069                           |
| Staff uniform                                 | D2, R1                | 2,490                      | AA1    | 2,490                           |
| Telephone and internet                        | D2, R1                | 43,350                     | AA1    | 43,350                          |
| Training and development                      | D2, R1                | 7,898                      | AA1    | 7,898                           |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Business 1 - Income and expense analysis (Continuation)**

**DA/2**

|                                       | Total                 | Disallowable /<br>(non-taxable) |
|---------------------------------------|-----------------------|---------------------------------|
|                                       | <hr/>                 | <hr/>                           |
| Travelling cost (Administration cost) | D2, R1      18,528    | AA1          18,528             |
| Upkeep of motor vehicle               | D2, R1          3,179 | AA1          3,179              |
| Upkeep of office                      | D2, R1      38,835    | AA1          38,835             |
|                                       | <hr/>                 | <hr/>                           |
| <b>Profit before tax</b>              | AA RM    (1,194)      | RM          9,688               |
|                                       | <hr/>                 | <hr/>                           |

- §1 The above relates to interest income received from bank's current account and repo. To be separately assessed under Section 4(c) of the Income Tax Act, 1967.
- §2 The fund received from the state government is not subject to tax pursuant to paragraph 2(1) of the Gazette Order of the Income Tax (Exemption) (No.22) Order 2006.
- §3 Included herein is payment to non-resident (Sozo Pte Ltd) amounting to RM500,000 for hosting of an event (Penang Anime Matsuri - Summer Party). Withholding tax has been withheld pursuant to Section 109A and 109B of the Income Tax Act, 1967. Refer to Schedule F.

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Other business income**

**DA2**

**Other business income - RM6,107**

|                             |            |    |             |
|-----------------------------|------------|----|-------------|
| Sales                       | D2, DA, R1 | RM | (26,403)    |
| (Less) : Cost of goods sold | D2, DA, R1 |    | 20,356      |
|                             |            |    | <hr/>       |
| Sales income                |            | RM | (6,047) #   |
| Miscellaneous income        | D2, DA, R1 |    | (60) *      |
|                             |            |    | <hr/>       |
| Other business income       |            | RM | (6,107)     |
|                             |            |    | <hr/> <hr/> |

# The above relates to income received from the sales of souvenirs by Tourist Information Centre (TIC), tours, sales of bus and museum passport and stamps which are incidental to the Company's business activities to carry out tourism activities for the Penang State Government.

\* The above relates to commission received from sales of tour package to tourists.

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Exempt income summary**

**E**

| Exempt income account summary                                      | Income Code | Balance brought forward |         | Exempt income |   | Credit in account |         | (Exempt dividend paid) |   | Balance carried forward |         |
|--------------------------------------------------------------------|-------------|-------------------------|---------|---------------|---|-------------------|---------|------------------------|---|-------------------------|---------|
| Exempt income account - Income Tax (Exemption) (No.31) Order, 1995 | N/A         | E2 RM                   | 170,800 | E2            | - | RM                | 170,800 | E2                     | - | RM                      | 170,800 |
| Exempt income account - Income Tax (Exemption) (No.48) Order, 1997 | N/A         | E3                      | 539,994 | E3            | - |                   | 539,994 | E3                     | - |                         | 539,994 |
|                                                                    |             | RM                      | 710,794 | RM            | - | RM                | 710,794 | RM                     | - | RM                      | 710,794 |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Exempt income account - Income Tax (Exemption) (No.31) Order, 1995**

**E2**

| Type | N/A     |                            |                            |                      |                           |       |                            |  |
|------|---------|----------------------------|----------------------------|----------------------|---------------------------|-------|----------------------------|--|
| Year |         | Balance<br>brought forward | Exempt<br>income in period | Credit<br>in account | (Exempt<br>dividend paid) |       | Balance<br>carried forward |  |
| 2011 |         | RM 170,800                 | -                          | RM 170,800           | -                         | below | RM 170,800                 |  |
| 2012 | above   | 170,800                    | -                          | 170,800              | -                         | below | 170,800                    |  |
| 2013 | above   | 170,800                    | -                          | 170,800              | -                         | below | 170,800                    |  |
| 2014 | above   | 170,800                    | -                          | 170,800              | -                         | below | 170,800                    |  |
| 2015 | above E | 170,800                    | E                          | 170,800              | E                         | A1S   | 170,800                    |  |

**Exempt income account - Income Tax (Exemption) (No.48) Order, 1997**

**E3**

| Type | N/A     |                            |                            |                      |                           |       |                            |  |
|------|---------|----------------------------|----------------------------|----------------------|---------------------------|-------|----------------------------|--|
| Year |         | Balance<br>brought forward | Exempt<br>income in period | Credit<br>in account | (Exempt<br>dividend paid) |       | Balance<br>carried forward |  |
| 2011 |         | RM 539,994                 | -                          | RM 539,994           | -                         | below | RM 539,994                 |  |
| 2012 | above   | 539,994                    | -                          | 539,994              | -                         | below | 539,994                    |  |
| 2013 | above   | 539,994                    | -                          | 539,994              | -                         | below | 539,994                    |  |
| 2014 | above   | 539,994                    | -                          | 539,994              | -                         | below | 539,994                    |  |
| 2015 | above E | 539,994                    | E                          | 539,994              | E                         | A1S   | 539,994                    |  |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Withholding tax listing**

**F**

| Name and address of non-resident recipient                                      | Rate | Withholding tax type | Gross amount  | (Total Withholding tax)  | invoice | Net amount    | IRB official receipt No. | Date of payment to non-resident | Withholding tax payment date/ IRB official receipt date | Subject to late payment penalty? |
|---------------------------------------------------------------------------------|------|----------------------|---------------|--------------------------|---------|---------------|--------------------------|---------------------------------|---------------------------------------------------------|----------------------------------|
| Sozo Pte Ltd<br>4 Leng Keng Road, 05-11A<br>Singapore 159088                    | 5%   | S109B                | RM 250,000.00 | RM (12,500.00)           |         | RM 237,500.00 | N/A                      | 2 Mar 2015                      | 23 Jul 2015                                             | Yes                              |
| Sozo Pte Ltd<br>4 Leng Keng Road, 05-11A<br>Singapore 159088                    | 5%   | S109B                | 125,000.00    | (6,250.00)               |         | 118,750.00    | N/A                      | 26 May 2015                     | 23 Jul 2015                                             | Yes                              |
| Sozo Pte Ltd<br>4 Leng Keng Road, 05-11A<br>Singapore 159088                    | 5%   | S109B                | 94,681.16     | (4,734.06)               |         | 89,947.10     | N/A                      | 25 Jun 2015                     | 23 Jul 2015                                             | No                               |
| Sozo Pte Ltd<br>4 Leng Keng Road, 05-11A<br>Singapore 159088                    |      | S109A                | 30,318.84     | (4,348.30) <sup>S1</sup> |         | 25,970.54     | Resit sementara          | 25 Jun 2015                     | 11 May 2015                                             | No                               |
| Total withholding tax remittance on gross payments made during the basis period |      |                      | RM 500,000.00 | RM (27,832.36)           |         | RM 472,167.64 |                          |                                 |                                                         |                                  |
| <b>Disclosure in current year Form C</b>                                        |      |                      |               |                          |         |               |                          |                                 |                                                         |                                  |
| S109A                                                                           |      |                      | RM 30,318.84  | RM (4,348.30)            |         | RM 25,970.54  |                          |                                 |                                                         |                                  |
| S109B                                                                           |      |                      | 469,681.16    | (23,484.06)              |         | 446,197.10    |                          |                                 |                                                         |                                  |
| Total                                                                           |      |                      | RM 500,000.00 | RM (27,832.36)           |         | RM 472,167.64 |                          |                                 |                                                         |                                  |

S1 The withholding tax amount paid was determined by the tax authority and there is a difference of RM199.53 (RM30,318.84 x 15% - RM4,348.30) from the 15% of the gross amount paid to foreign artist. This is due to different exchange rate being used by the tax authority and the Company when determined the gross amount paid to foreign artist.

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Withholding tax late payment penalty**

**F2**

| Name and address of<br>non-resident recipient                | IRB official<br>receipt No. | Penalty payment date/<br>IRB official receipt date | Withholding tax<br>unpaid by due date |           | Penalty amount<br>(standard 10%) |          | Override<br>penalty amount |
|--------------------------------------------------------------|-----------------------------|----------------------------------------------------|---------------------------------------|-----------|----------------------------------|----------|----------------------------|
| Sozo Pte Ltd<br>4 Leng Keng Road, 05-11A<br>Singapore 159088 | N/A                         | 6 Jun 2016                                         | RM                                    | 12,500.00 | RM                               | 1,250.00 |                            |
| Sozo Pte Ltd<br>4 Leng Keng Road, 05-11A<br>Singapore 159088 | N/A                         | 6 Jun 2016                                         |                                       | 6,250.00  |                                  | 625.00   |                            |
|                                                              |                             |                                                    | RM                                    | 18,750.00 | RM                               | 1,875.00 | RM -                       |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Directors' details**

**P1**

| Name                                                         | Identity card /<br>Passport no. | Telephone<br>number | Income tax<br>number prefix | Income tax<br>number | Units of<br>shares | Equity<br>shareholding | Salary / bonus | Fee / commission<br>/ allowance | Total loan to<br>directors | Total loan from<br>directors | Address                                                                                    | Postcode | Town           | State           | Country  | Managing<br>director |
|--------------------------------------------------------------|---------------------------------|---------------------|-----------------------------|----------------------|--------------------|------------------------|----------------|---------------------------------|----------------------------|------------------------------|--------------------------------------------------------------------------------------------|----------|----------------|-----------------|----------|----------------------|
| YAB TUAN LIM GUAN ENG                                        | 601208015177                    | 6042643456          |                             | OG02611674100        | -                  | 0.00%                  |                |                                 |                            |                              | 25 JALAN PINHORN                                                                           | 11600    |                | PULAU PINANG    | MALAYSIA | No                   |
| DATO' ROSLI BIN JAAFAR                                       | 590221015103                    | 6042643456          |                             | SG03147618100        | -                  | 0.00%                  |                |                                 |                            |                              | NO. 23, LORONG KELISA<br>EMAS 1                                                            | 13700    | SEBERANG JAYA  | PULAU PINANG    | MALAYSIA | No                   |
| YB LAW HENG KIANG                                            | 611220086399                    | 6042643456          |                             | SG02442632060        | -                  | 0.00%                  |                |                                 |                            |                              | TAMAN KELISA MUTIARA<br>66-G-3A, LINTANG DELIMA 4                                          | 11700    |                | PULAU PINANG    | MALAYSIA | No                   |
| YB DATO' ABDUL MALIK BIN<br>ABUL KASSIM                      | 540413075041                    | 6042643456          |                             | OG02173671050        | -                  | 0.00%                  |                |                                 |                            |                              | ISLAND GLADES<br>3, JALAN JELITI<br>SUNWAY TUNAS JAYA<br>OFF JALAN PERMATANG<br>DAMAR LAUT | 11960    | BAYAN LEPAS    | PULAU PINANG    | MALAYSIA | No                   |
| MARCO GIOVANNI<br>BATTISTOTTI (DECEASED ON<br>8 AUGUST 2015) | 311901120                       | 6042643456          |                             | N/A                  | -                  | 0.00%                  |                |                                 |                            |                              | L-2-8, BLOK L, PLAZA DAMAS                                                                 | 75000    |                | MELAKA          | MALAYSIA | No                   |
| DATO' MUSTAFA KAMAL BIN<br>MOHD YUSOFF                       | 530419086295                    | 6042643456          |                             | N/A                  | -                  | 0.00%                  |                |                                 |                            |                              | NO.18 LORONG PERDA<br>TIMUR 22                                                             | 14000    | BUKIT MERTAJAM | PULAU PINANG    | MALAYSIA | No                   |
| DANNY GOON SIEW CHEANG                                       | 510921075323                    | 6042643456          |                             | N/A                  | -                  | 0.00%                  |                |                                 |                            |                              | BANDAR PERDA<br>1-G-18, CASCADIA                                                           | 10350    | GEORGETOWN     | PULAU PINANG    | MALAYSIA | No                   |
| DATO' TAN SAM SOON<br>(ALBERT)                               | 480810145101                    | 6042643456          |                             | N/A                  | -                  | 0.00%                  |                |                                 |                            |                              | HALAMAN CANTONMENT<br>THE REGENCY 168-11-1                                                 | 10250    |                | PULAU PINANG    | MALAYSIA | No                   |
| DATO' SERI R. ARUNASALAM<br>S/O V. RAMASAMY                  | 510701075161                    | 6042643456          |                             | N/A                  | -                  | 0.00%                  |                |                                 |                            |                              | PERSIARAN GURNEY<br>6740A, TAMAN RIANG                                                     | 12300    | BUTTERWORTH    | PULAU PINANG    | MALAYSIA | No                   |
| KENNETH TAN TEONG KEEN                                       | 731002075401                    | 6042643456          |                             | N/A                  | -                  | 0.00%                  |                |                                 |                            |                              | JALAN KAMPUNG GAJAH                                                                        | 10350    |                | PULAU PINANG    | MALAYSIA | No                   |
| MARY ANN HARRIS                                              | 670612075904                    | 6042643456          |                             | N/A                  | -                  | 0.00%                  |                |                                 |                            |                              | 30, LEBUHRAYA SCOTT                                                                        | 11200    | TANJONG BUNGAH | PULAU PINANG    | MALAYSIA | No                   |
| YB LOKE SIEW FOOK                                            | 770428055709                    | 6042643456          |                             | N/A                  | -                  | 0.00%                  |                |                                 |                            |                              | 4<br>661, TAMAN YOON CHAN                                                                  | 70100    | SEREMBAN       | NEGERI SEMBILAN | MALAYSIA | No                   |
| KHOO BOO LIM                                                 | 630623075655                    | 6042643456          |                             | N/A                  | -                  | 0.00%                  |                |                                 |                            |                              | NO. 11 LILITAN SUNGAI<br>EMAS                                                              | 11100    | BATU FERRINGHI | PULAU PINANG    | MALAYSIA | No                   |
|                                                              |                                 |                     |                             |                      |                    | 0.00%                  |                |                                 |                            |                              |                                                                                            |          |                |                 |          |                      |

**Shareholders' details**

**P2**

| Name                              | Identity card / Passport /<br>Company registration no. | Income tax<br>number prefix | Income tax<br>number | Units of<br>shares | Direct<br>shareholding | Shareholding<br>through other entities | Address                                    | Postcode | Town        | State        | Country  | Country<br>of origin |
|-----------------------------------|--------------------------------------------------------|-----------------------------|----------------------|--------------------|------------------------|----------------------------------------|--------------------------------------------|----------|-------------|--------------|----------|----------------------|
| PENANG DEVELOPMENT<br>CORPORATION |                                                        |                             | C00866260060         | 100,003            | 100.00%                | 0.00%                                  | NO.1 PESIARAN MAHSURI<br>BANDAR BAYAN BARU | 11909    | BAYAN LEPAS | PULAU PINANG | MALAYSIA | Malaysia             |
|                                   |                                                        |                             |                      |                    | 100.00%                |                                        |                                            |          |             |              |          |                      |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Return summary - Income statement**

**R**

**Main business:**

**Business 1**

|                                                          | Return category |                     | Business 1   | Business 2 | Return             |
|----------------------------------------------------------|-----------------|---------------------|--------------|------------|--------------------|
| Business code                                            | L1              |                     | 84137        | 70201      | 84137              |
| L9 - Other business income                               | L9              | R1 RM               | 6,107        | R1 RM -    | RM 6,107           |
| L10 - Other income                                       | L10             | A10, AA, D2, DA, R1 | 4,775        | -          | 4,775              |
| L11 - Non-taxable profits                                | L11             | D2, DA, R1          | 9,881,653    | -          | 9,881,653          |
| Less: Expense items                                      | L24             | below               | 9,891,341    | -          | below 9,891,341    |
| <b>Net profit / (loss)</b>                               | L25             |                     | RM 1,194     | RM -       | RM 1,194           |
| <b>Expense items</b>                                     |                 |                     |              |            |                    |
| L13 - Professional, technical, management and legal fees | L13             | R1 RM               | 21,727       | R1 RM -    | RM 21,727          |
| L15 - Salaries and wages                                 | L15             | R1                  | 1,120,689    | R1 -       | 1,120,689          |
| L17 - Rental / Lease                                     | L17             | D2, DA, R1          | 126,202      | -          | 126,202            |
| L18 - Maintenance and repairs                            | L18             | R1                  | 42,014       | R1 -       | 42,014             |
| L20 - Promotion and advertisement                        | L20             | R1                  | 1,725,638    | R1 -       | 1,725,638          |
| L21 - Travelling and accommodation                       | L21             | R1                  | 47,143       | R1 -       | 47,143             |
| L22 - Foreign currency exchange loss                     | L22             | D2, DA, R1          | 321          | -          | 321                |
| L23 - Other expenditure                                  | L23             | R1                  | 6,807,607    | R1 -       | 6,807,607          |
|                                                          |                 | above below         | RM 9,891,341 | RM -       | above RM 9,891,341 |
| Non-allowable expenses                                   | L26             | above               | RM 9,891,341 | RM -       | RM 9,891,341       |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Categorised income statement summary**

**R1**

| Details of (income) and expenditure:                            | Return category | Business 1                    | Business 2 |
|-----------------------------------------------------------------|-----------------|-------------------------------|------------|
| <b>L9 - Other business income</b>                               |                 |                               |            |
| Sales                                                           |                 | D2, DA, DA2 RM (26,403)       | D2 RM -    |
| Miscellaneous income                                            |                 | D2, DA, DA2 (60)              | D2 -       |
| Cost of good sold                                               |                 | D2, DA, DA2 20,356            | D2 -       |
|                                                                 | L9              | R RM (6,107)                  | R RM -     |
| <b>L10 - Other income</b>                                       |                 |                               |            |
| Interest received                                               | L10             | A10, AA, D2, DA, R RM (4,775) | D2 RM -    |
| <b>L11 - Non-taxable profits</b>                                |                 |                               |            |
| Portion of government grant utilised                            | L11             | D2, DA, R RM (9,881,653)      | D2 RM -    |
| <b>L13 - Professional, technical, management and legal fees</b> |                 |                               |            |
| Professional fee (Operating expenses)                           |                 | D2, DA RM 18,750              | D2 RM -    |
| Professional fee (Administration cost)                          |                 | D2, DA 2,977                  | D2 -       |
|                                                                 | L13             | R RM 21,727                   | R RM -     |
| <b>L15 - Salaries and wages</b>                                 |                 |                               |            |
| Allowances                                                      |                 | D2, DA RM 14,701              | D2 RM -    |
| Bonus and incentive                                             |                 | D2, DA 112,251                | D2 -       |
| Salaries                                                        |                 | D2, DA 993,737                | D2 -       |
|                                                                 | L15             | R RM 1,120,689                | R RM -     |
| <b>L17 - Rental / Lease</b>                                     |                 |                               |            |
| Rental of premises                                              | L17             | D2, DA, R RM 126,202          | D2 RM -    |
| <b>L18 - Maintenance and repairs</b>                            |                 |                               |            |
| Upkeep of motor vehicle                                         |                 | D2, DA RM 3,179               | D2 RM -    |
| Upkeep of office                                                |                 | D2, DA 38,835                 | D2 -       |
|                                                                 | L18             | R RM 42,014                   | R RM -     |
| <b>L20 - Promotion and advertisement</b>                        |                 |                               |            |
| Advertisement fee                                               |                 | D2, DA RM 1,085,918           | D2 RM -    |
| Tourism promotion (Trade show)                                  |                 | D2, DA 639,720                | D2 -       |
|                                                                 | L20             | R RM 1,725,638                | R RM -     |
| <b>L21 - Travelling and accommodation</b>                       |                 |                               |            |
| Travelling cost (Operating expenses)                            |                 | D2, DA RM 28,615              | D2 RM -    |
| Travelling cost (Administration cost)                           |                 | D2, DA 18,528                 | D2 -       |
|                                                                 | L21             | R RM 47,143                   | R RM -     |
| <b>L22 - Foreign currency exchange loss</b>                     |                 |                               |            |

**PENANG GLOBAL TOURISM SDN BHD**  
**Basis period: 1 January 2015 to 31 December 2015 (C0285195105)**

**Categorised income statement summary (Continuation)**

**R1/2**

| Details of (income) and expenditure:          | Return category | Business 1   |           | Business 2 |   |
|-----------------------------------------------|-----------------|--------------|-----------|------------|---|
| Loss on foreign exchange                      | L22             | D2, DA, R RM | 321       | D2 RM      | - |
| <b>L23 - Other expenditure</b>                |                 |              |           |            |   |
| Copywriting and translation                   |                 | D2, DA RM    | 43,335    | D2 RM      | - |
| Depreciation of property, plant and equipment |                 | D2, DA       | 94,786    | D2         | - |
| Hosting of events                             |                 | D2, DA       | 4,300,781 | D2         | - |
| Printing of publication and brochures         |                 | D2, DA       | 208,021   | D2         | - |
| Publicity for events                          |                 | D2, DA       | 188,726   | D2         | - |
| Souvenirs, gift and publication material      |                 | D2, DA       | 322,759   | D2         | - |
| State tourism expenses                        |                 | D2, DA       | 2,698     | D2         | - |
| Tactical campaign                             |                 | D2, DA       | 151,840   | D2         | - |
| Tourism media campaign                        |                 | D2, DA       | 972,066   | D2         | - |
| Tourism survey                                |                 | D2, DA       | 199,280   | D2         | - |
| Trade mark                                    |                 | D2, DA       | 4,302     | D2         | - |
| Accounting fee                                |                 | D2, DA       | 10,180    | D2         | - |
| Audit fee                                     |                 | D2, DA       | 5,000     | D2         | - |
| Bank charges                                  |                 | D2, DA       | 732       | D2         | - |
| Electricity and water                         |                 | D2, DA       | 23,888    | D2         | - |
| Employees' provident fund                     |                 | D2, DA       | 119,789   | D2         | - |
| Filing fee                                    |                 | D2, DA       | 150       | D2         | - |
| Gratuity                                      |                 | D2, DA       | 7,735     | D2         | - |
| Insurance                                     |                 | D2, DA       | 33,484    | D2         | - |
| License fee                                   |                 | D2, DA       | 330       | D2         | - |
| Medical expenses                              |                 | D2, DA       | 2,310     | D2         | - |
| Meeting expenses                              |                 | D2, DA       | 774       | D2         | - |
| Newspaper and periodicals                     |                 | D2, DA       | 23,027    | D2         | - |
| Printing and stationery                       |                 | D2, DA       | 5,635     | D2         | - |
| Publication materials                         |                 | D2, DA       | 10,820    | D2         | - |
| Secretarial fee                               |                 | D2, DA       | 1,593     | D2         | - |
| Social security contribution                  |                 | D2, DA       | 11,078    | D2         | - |
| Staff welfare                                 |                 | D2, DA       | 1,681     | D2         | - |
| Stamps and postage                            |                 | D2, DA       | 7,069     | D2         | - |
| Staff uniform                                 |                 | D2, DA       | 2,490     | D2         | - |
| Telephone and internet                        |                 | D2, DA       | 43,350    | D2         | - |
| Training and development                      |                 | D2, DA       | 7,898     | D2         | - |
|                                               | L23             | R RM         | 6,807,607 | R RM       | - |