

**DID MY ACADEMY SDN BHD**  
*(formerly known as Dialogue In The Dark Sdn Bhd)*  
(Incorporated in Malaysia)

**REPORTS AND FINANCIAL STATEMENTS**  
*for the financial year ended 30 September 2017*

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## ORPORATE INFORMATION

### BOARD OF DIRECTORS

Chan Kum Fai  
Lai Siew Hong  
Joanne Wong Su Ching (F)  
Foo Yin Fah

### SECRETARY

Wong Khai Fei (LS0009826)

### REGISTERED OFFICE

Cube 1, 3-16-M, Jalan 14/155B,  
Aked Esplanad, Bukit Jalil,  
57000 Kuala Lumpur.

### PRINCIPAL PLACE OF BUSINESS

10, Jalan Bukit Midah,  
Taman Midah,  
56000 Kuala Lumpur.

### PRINCIPAL BANKER

CIMB Bank Berhad

### AUDITORS

OKL & PARTNERS PLT  
Firm No: AF 2126  
Chartered Accountants  
3-16-1, Jalan Jalil Perkasa 14,  
Aked Esplanad, Bukit Jalil,  
57000 Kuala Lumpur.

**Company No. : 1017528-U**

**DID MY ACADEMY SDN BHD**

*(formerly known as Dialogue In The Dark Sdn Bhd)*

(Incorporated in Malaysia)

**DIRECTORS' REPORT**

The directors hereby submit their report together with the audited financial statements of the Company for the financial year ended 30 September 2017.

**PRINCIPAL ACTIVITIES**

The Company is principally engaged in organising, conducting and facilitating business workshops, seminars, exhibitions and provide coaching and training services and skills. There has been no significant change in the nature of these activities during the financial year.

**FINANCIAL RESULT**

	<b>2017</b>
	<b>RM</b>
Loss after tax	<u>(232,080)</u>

**DIVIDENDS**

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

**RESERVES AND PROVISIONS**

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

**ISSUE OF SHARES AND DEBENTURES**

During the financial year, the Company did not issue any new share or debentures.

**SHARE OPTIONS**

No option has been granted by the Company to any parties during the financial year to take up unissued shares of the Company.

No share has been issued during the financial year by virtue of the exercise of any option to take up unissued shares of the Company. At the end of the financial year, there was no unissued share of the Company under options.

**DIRECTORS**

The directors in office during the financial year and during the period from the end of the financial year to date of report are: -

Chan Kum Fai  
Lai Siew Hong  
Joanne Wong Su Ching (F)  
Foo Yin Fah

**DID MY ACADEMY SDN BHD**

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**DIRECTORS' REPORT (CONT'D)**

**DIRECTORS' BENEFITS**

Since the end of the previous financial year, no director has received or become entitled to receive any benefit (other than a benefit included in the aggregate amount of emoluments received or due and receivable by the directors shown in the financial statements or the fixed salary of a full-time employee of the company) by reason of a contract made by the Company or a related corporation with the director or with a firm of which the director is a member or with a company in which the director has a substantial financial interest.

Neither during nor at the end of the financial year, was the Company a party to any arrangement whose object is to enable the directors to acquire benefits by means of the acquisition of shares in or debentures of the company or any other body corporate.

**DIRECTORS' INTERESTS**

According to the register of directors' shareholding, the interests of directors holding office at the end of the financial year in the ordinary shares of the Company during the financial year are as follows:

	Number of Ordinary Shares			Balance as at <u>30.09.2017</u>
	Balance as at <u>01.10.2016</u>	<u>Bought</u>	<u>Sold</u>	
Chan Kum Fai	399,999	-	-	399,999

None of the other directors who hold the office at the end of the financial year held any interest in shares in the Company during the financial year.

**INDEMNITY AND INSURANCE COSTS**

During the financial year, there is no indemnity given to or insurance effected for Directors, officers and auditors of the Company.

**OTHER STATUTORY INFORMATION**

Before the financial statements of the Company were made out, the directors took reasonable steps: -

- (a) to ascertain that proper action had been taken in relation to the writing off of bad debts, and the making of allowance for doubtful debts, and have satisfied themselves that there were no known bad debts and that adequate allowance had been made for doubtful debts; and
- (b) to ensure that any current assets which were unlikely to be realised at their values in the ordinary course of business have been written down to their estimated realisable values.

**DID MY ACADEMY SDN BHD**

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**DIRECTORS' REPORT (CONT'D)**

**OTHER STATUTORY INFORMATION (CONT'D)**

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

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

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

- (a) any charge on the assets of the Company that has arisen since the end of the financial year which secures the liability of any other person; or
- (b) any contingent liability of the Company which has arisen since the end of the financial year.

No contingent or other liability has become enforceable, or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the directors, will or may substantially affect the ability of the Company to meet its obligations as and when they fall due.

In the opinion of the directors: -

- (a) the results of the operations of the Company during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and
- (b) no item, transaction or event of a material and unusual nature has arisen in the interval between the end of the financial year and the date of this report which would likely affect substantially the results of the operations of the Company for the financial year in which this report is made.

**AUDITORS' REMUNERATION**

The detail of auditors' remuneration is set out on Note 11 to the financial statements.

**Company No. : 1017528-U**

**DID MY ACADEMY SDN. BHD.**

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**DIRECTORS' REPORT (CONT'D)**

**AUDITORS**

The auditors, Messrs. OKL & PARTNERS PLT, have indicated their willingness to continue in office.

Signed on behalf of the Board  
in accordance with a resolution of the directors,

**CHAN KUM FAI**

Director

**FOO YIN FAH**

Director

Date:

Company No. : 1017528-U

**DID MY ACADEMY SDN. BHD.**

*(formerly known as Dialogue In The Dark Sdn Bhd)*

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**STATEMENT BY DIRECTORS**

**Pursuant To Section 251(2) of The Companies Act, 2016**

We, the undersigned, being two of the directors of the Company, do hereby state that, in our opinion, the financial statements of the Company set out on pages 11 to 29 are drawn up in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Companies Act, 2016 in Malaysia so as to give a true and fair view of the state of affairs of the Company as at 30 September 2017 and of the results of its business and the cash flows of the Company for the financial year ended on that date.

Signed on behalf of the Board  
in accordance with a resolution of the directors,

**CHAN KUM FAI**

Director

**FOO YIN FAH**

Director

Date:

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**STATUTORY DECLARATION**

**Pursuant To Section 251(2) of The Companies Act, 2016**

I, CHAM KUM FAI, the director primarily responsible for the financial management of DID MY ACADEMY SDN BHD *(formerly known as Dialogue In The Dark Sdn Bhd)*, do solemnly and sincerely declare that to the best of my knowledge and belief, the financial statements of the Company set out on pages 11 to 29 are correct, and I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act, 1960.

Subscribed and solemnly )  
declared at )  
On )

**CHAN KUM FAI**

Before me:  
Commissioner for Oaths

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
DID MY ACADEMY SDN BHD (formerly known as Dialogue In The Dark Sdn Bhd)**  
(Company No. : 1017528-U)  
(Incorporated in Malaysia)

**Report on the Financial Statements**

**Opinion**

We have audited the financial statements of DID MY ACADEMY SDN BHD (*formerly known as Dialogue In The Dark Sdn Bhd*), which comprise the statement of financial position as at 30 September 2017, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 11 to 29.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 September 2017, and of its financial performance and its cash flows for the financial year then ended in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Companies Act, 2016 in Malaysia.

**Basis for Opinion**

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

**Independence and Other Ethical Responsibilities**

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

**Material Uncertainty Related to Going Concern**

We draw attention to Note 2(a) in the financial statements, which indicates that the Company incurred a net loss of RM232,080 during the financial year ended 30 September 2017 and, as of that date, the Company's shareholders' deficit is RM397,490. As stated in Note 2(a), these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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

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

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



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
DID MY ACADEMY SDN BHD (formerly known as Dialogue In The Dark Sdn Bhd)**

(Company No. : 1017528-U) – Cont'd  
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**Information Other than the Financial Statements and Auditors' Report Thereon (Cont'd)**

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

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

**Responsibilities of the Directors for the Financial Statements**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements of the Company, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
DID MY ACADEMY SDN BHD (formerly known as Dialogue In The Dark Sdn Bhd)**

(Company No. : 1017528-U) – Cont'd  
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**Auditors' Responsibilities for the Audit of the Financial Statements (Cont'd)**

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Company or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Company, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Companies Act, 2016 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.

**Company No. : 1017528-U**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
DID MY ACADEMY SDN BHD (*formerly known as Dialogue In The Dark Sdn Bhd*)**

(Company No. : 1017528-U) – Cont'd

(Incorporated in Malaysia)

**Other Matters**

As stated in Note 2(a) to the financial statements, DID MY ACADEMY SDN BHD (*formerly known as Dialogue In The Dark Sdn Bhd*), adopted Malaysian Private Entities Reporting Standard on 1 October 2016 with a transition date of 1 October 2015. These standards were applied retrospectively by the directors to the comparative information in these financial statements, including the statement of financial position of the Company as at 30 September 2016, and the statement of comprehensive income, statement of changes in equity and statement of cash flows of the Company for the financial year ended 30 September 2016 and related disclosures. We were not engaged to report on the restated comparative information and it is unaudited. Our responsibilities as part of our audit of the financial statements of the Company for the financial year ended 30 September 2017, in these circumstances, included obtaining sufficient appropriate audit evidence that the opening balances as at 1 October 2016 do not contain misstatements that materially affect the financial position as at 30 September 2017 and the financial performance and cash flows for the financial year then ended.

This report is made solely to the members of the Company, as a body, in accordance with Section 266 of the Companies Act, 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.

**OKL & PARTNERS PLT**

Firm No: AF 2126

*Chartered Accountants*

Kuala Lumpur

Date:

**KEVIN LOW EE MING**

3107/01/2020(J)

*Partner of the Firm*

**DID MY ACADEMY SDN BHD**  
(Incorporated in Malaysia)

**STATEMENT OF FINANCIAL POSITION**  
*as at 30 September 2017*

	Note	2017 RM	2016 RM
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	4	158,673	256,197
Franchise fee	5	94,546	136,661
		<u>253,219</u>	<u>392,858</u>
<b>CURRENT ASSETS</b>			
Trade receivables		180	20,161
Cash and bank balances	6	2,719	56,207
		<u>2,899</u>	<u>76,368</u>
<b>CURRENT LIABILITIES</b>			
Trade payables		-	4,367
Other payables and accruals	7	650,285	626,146
Amount due to a director	8	3,323	4,123
		<u>653,608</u>	<u>634,636</u>
<b>NET CURRENT LIABILITIES</b>		<u>(650,709)</u>	<u>(558,268)</u>
		<u>(397,490)</u>	<u>(165,410)</u>
<b>Financed by:-</b>			
<b>SHARE CAPITAL</b>	9	400,000	400,000
<b>ACCUMULATED LOSSES</b>		<u>(797,490)</u>	<u>(565,410)</u>
		<u>(397,490)</u>	<u>(165,410)</u>

*The annexed notes form an integral part of these financial statements.*

**DID MY ACADEMY SDN BHD**  
(Incorporated in Malaysia)

**STATEMENT OF COMPREHENSIVE INCOME**  
*for the financial year ended 30 September 2017*

	Note	2017 RM	2016 RM
<b>Revenue</b>	10	249,889	259,109
<b>Cost of sales</b>		<u>(13,083)</u>	<u>(33,196)</u>
<b>Gross profit</b>		236,806	225,913
<b>Other operating income</b>		-	267,020
<b>Depreciation and amortisation</b>		(150,123)	(140,948)
<b>General and administrative expenses</b>		(97,731)	(270,356)
<b>Staff costs</b>	13	<u>(221,032)</u>	<u>(259,133)</u>
<b>Loss before tax</b>	11	(232,080)	(177,504)
<b>Income tax expense</b>	12	<u>-</u>	<u>-</u>
<b>Loss after tax / total comprehensive loss for the financial year</b>		<u><u>(232,080)</u></u>	<u><u>(177,504)</u></u>

*The annexed notes form an integral part of these financial statements.*

**DID MY ACADEMY SDN BHD**  
(Incorporated in Malaysia)

**STATEMENT OF CHANGES IN EQUITY**  
*for the financial year ended 30 September 2017*

	Share Capital RM	Accumulated Losses RM	Total RM
Balance at 1 October 2015	100	(387,906)	(387,806)
Issuance of shares	399,900	-	399,900
Loss after tax / total comprehensive loss for the financial year	<u>-</u>	<u>(177,504)</u>	<u>(177,504)</u>
Balance at 30 September 2016	<u>400,000</u>	<u>(565,410)</u>	<u>(165,410)</u>
Balance at 1 October 2016	400,000	(565,410)	(165,410)
Loss after tax / total comprehensive loss for the financial year	<u>-</u>	<u>(232,080)</u>	<u>(232,080)</u>
Balance at 30 September 2017	<u>400,000</u>	<u>(797,490)</u>	<u>(397,490)</u>

*The annexed notes form an integral part of these financial statements.*

**DID MY ACADEMY SDN BHD**  
(Incorporated in Malaysia)

**STATEMENT OF CASH FLOW**  
*for the financial year ended 30 September 2017*

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before tax	(232,080)	(177,504)
<i>Adjustments for :-</i>		
Depreciation for property, plant and equipment	100,017	96,636
Amortisation of franchise fee	50,106	44,312
<b>Operating loss before working capital changes</b>	<b>(81,957)</b>	<b>(36,556)</b>
Decrease in trade receivables	19,981	12,709
(Decrease) / increase in trade payables	(4,367)	2,542
Increase in other payables and accruals	24,139	605,805
<b>Net cash (used in) / generated from operating activities</b>	<b>(42,204)</b>	<b>584,500</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(2,493)	(35,219)
Acquisition of franchise fee	(7,991)	(60,245)
<b>Net cash used in investing activities</b>	<b>(10,484)</b>	<b>(95,464)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Director's financing	(800)	(922,128)
Issuance of shares	-	399,900
<b>Net cash used in financing activities</b>	<b>(800)</b>	<b>(522,228)</b>
<b>Net decrease in cash and cash equivalents</b>	<b>(53,488)</b>	<b>(33,192)</b>
<b>Cash and cash equivalents at beginning of the financial year</b>	<b>56,207</b>	<b>89,399</b>
<b>Cash and cash equivalents at end of the financial year</b>	<b>2,719</b>	<b>56,207</b>
<b>CASH AND CASH EQUIVALENTS COMPRISE :-</b>		
Cash in hand	284	3,519
Cash at bank	2,435	52,688
	<u>2,719</u>	<u>56,207</u>

**DID MY ACADEMY SDN BHD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**1. CORPORATE INFORMATION**

The Company is a private limited company, incorporated and domiciled in Malaysia. The address of the registered office is Cube 1, 3-16-M, Jalan 14/155B, Aged Esplanad, Bukit Jalil, 57000 Kuala Lumpur and the principal place of business is 10, Jalan Bukit Midah, Taman Midah, 56000 Kuala Lumpur.

The Company is principally engaged in organising, conducting and facilitating business workshops, seminars, exhibitions and provide coaching and training services and skills. There has been no significant change in the nature of these activities during the financial year.

The financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors.

**2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS**

**(a) Statement of Compliance**

The financial statements have been prepared in accordance with the Malaysian Private Entities Reporting Standard (“MPERS”) and the requirements of the Companies Act, 2016 in Malaysia. These are the Company’s first financial statements prepared in accordance with MPERS.

In the previous financial years, the financial statements of the Company were prepared in accordance with Private Entity Reporting Standards (“PERS”). The financial impact on transition to MPERS is disclosed in Note 16.

As of 30 September 2017, the Company incurred a net loss of RM232,080 and is in shareholders’ deficit position of RM397,490 thereby indicating the existence of a material uncertainty which may cast significant doubt about the Company’s ability to continue as a going concern. The shareholders have indicated their intention to provide continuous financial support to the Company so as to enable the Company to meet its liabilities as and when they fall due and to carry on its business without significant curtailment of operations. In view of the foregoing, the Directors consider that it is appropriate to prepare the financial statements of the Company on a going concern basis.

**(b) Basis of Measurement**

The financial statements have been prepared on the historical cost basis other than as disclosed in Note 3.

**(c) Functional and Presentation Currency**

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



**DID MY ACADEMY SDN BHD**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS (CONT'D)**

**(d) Use of Estimates and Judgements**

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

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

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

**3. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Financial Instruments**

**(i) Initial recognition and measurement**

A financial asset or financial liability is recognised in the statement of financial position when, and only when, the Company becomes a party to the contractual provisions of the instrument.

A financial instrument is recognised initially at the transaction price (including transaction costs except in the initial measurement of a financial asset or financial liability that is measured at fair value through profit or loss) unless the arrangement constitutes, in effect, a financing transaction. If the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**3. SIGNIFICANT ACCOUNTING POLICIES (CON'T)**

**(a) Financial Instruments (Cont'd)**

*(ii) Subsequent measurement*

Debt instruments that meet the following conditions are measured at amortised cost using the effective interest method:

- (i) returns to the holder are determinable, e.g. a fixed amount and/or variable rate of return benchmark against a quoted or observable interest rate;
- (ii) there is no contractual provision that could result in the holder losing the principal amount or any interest attributable to the current or prior periods; and
- (iii) prepayment option, if any, is not contingent on future events.

Debt instruments that are classified as current assets or current liabilities are measured at the undiscounted amount of the cash or other consideration expected to be paid or received unless the arrangement constitutes, in effect, a financing transaction.

All financial assets (except for financial assets measured at fair value through profit or loss) are assessed at each reporting date whether there is any objective evidence of impairment. An impairment loss is measured as follows:

- For an instrument measured at amortised cost, the impairment loss is the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate.
- For an instrument measured at cost less impairment, the impairment loss is the difference between the asset's carrying amount and the best estimate of the amount that would be received for the asset if it were to be sold at the reporting date.

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**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**3. SIGNIFICANT ACCOUNTING POLICIES (CON'T)**

**(a) Financial Instruments (Cont'd)**

**(iii) Derecognition**

A financial asset or part of it is derecognised when, and only when, the contractual rights to the cash flows from the financial asset expire or are settled, or control of the asset is not retained or substantially all of the risks and rewards of ownership of the financial asset are transferred to another party. On derecognition of a financial asset, the difference between the carrying amount of the financial asset derecognised and the consideration received, including any newly created rights and obligations, is recognised in profit or loss.

A financial liability or part of it is derecognised when, and only when, the obligation specified in the contract is discharged, cancelled or expires. On derecognition of a financial liability, the difference between the carrying amount of the financial liability extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

**(b) Property, Plant and Equipment**

**(i) 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 and is recognised net within "other income" or "other expenses" respectively in profit or loss.

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**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**3. SIGNIFICANT ACCOUNTING POLICIES (CON'T)**

**(b) Property, Plant and Equipment (Cont'd)**

*(ii) Subsequent costs*

The cost of replacing a component of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the component will flow to the Company, and its cost can be measured reliably. The carrying amount of the replaced component is derecognised to profit or loss. The costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred.

*(iii) Depreciation*

Depreciation is based on the cost of an asset less its residual value. Significant components of individual assets are assessed, and if a component has a useful life that is different from the remainder of that asset, then that component is depreciated separately.

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each component of an item of property, plant and equipment from the date that they are available for use. The estimated useful lives for the current and comparative periods are as follows:

Handphone	20%
Computer and software	20%
Furniture and fittings	20%
Office equipment	20%
Signboard	20%
Renovation	20%
Website development	20%

If there is an indication that there has been a significant change since the last annual reporting date in the pattern by which the Company expects to consume an asset's future economic benefits, the Company would review its present depreciation method and, if current expectations differ, the Company would amend the residual value, depreciation method or useful life to reflect the new pattern.

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**NOTES TO THE FINANCIAL STATEMENTS (CONT'D)**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(c) Intangible Asset**

**(i) Franchise fee**

Franchise fee is measured at cost less any accumulated amortisation and any accumulated impairment losses.

**(ii) Amortisation**

Amortisation is based on the cost of an asset less its residual value. Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets from the date that they are available for use. The estimated useful life for the current and comparative periods is as follows: -

Franchise fee	5 years
---------------	---------

If there is an indication that there has been a change in the residual value or useful life of an intangible asset since the last annual reporting date, the Company would review its previous estimates and, if current expectations differ, the Company would amend the residual value, amortisation method or useful life.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents consist of cash in hand and balance with banks, and are used by the Company in the management of their short-term commitments. For the purpose of the statement of cash flows, cash and cash equivalents are presented by cash in hand and bank balances.

**(e) Impairment of Non-Financial Assets**

The carrying amounts of non-financial assets (i.e. property, plant and equipment) are reviewed at the end of each reporting period to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(e) Impairment of Non-Financial Assets (Cont'd)**

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

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

Impairment losses are recognised in profit or loss.

Impairment losses recognised in prior periods are assessed at the end of each reporting period for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount since the last impairment loss was recognised. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised. Reversals of impairment losses are credited to profit or loss in the financial year in which the reversals are recognised.

**(f) Equity Instruments**

Instruments classified as equity are measured at cost on initial recognition and are not remeasured subsequently.

**(i) Issue expenses**

Costs directly attributable to the issue of instruments classified as equity are recognised as a deduction from equity, net of any related income tax benefit.

**(ii) Ordinary shares**

Ordinary shares are classified as equity.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(g) Employment Benefits**

**(i) Short-term Employment Benefits**

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

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

**(ii) Defined Contribution Plan**

The Company's net obligation in respect of defined benefit plans is calculated based on the present value of its obligations under defined benefit plans at the reporting date, minus the fair value at the reporting date of plan assets out of which the obligations are to be settled directly. The calculation of defined benefit obligations is performed annually by a qualified actuary using the projected unit credit method.

The defined benefits plans have surpluses if the present value of the defined benefit obligations at the reporting date is less than the fair value of plan assets at that date.

The Company recognises the defined benefits plans surpluses as defined benefit plan assets only to the extent that it is able to recover the surpluses either through reduced contributions in the future or through refunds from the defined benefits plans.

The Company determines the rate used to discount the future payments by reference to market yields at the reporting date on high quality corporate bonds. The currency and term of the corporate bonds are consistent with the currency and estimated period of the future payments.

The net change in the defined benefit liability during the period, other than a change attributable to benefits paid to employees during the period or to contributions from the Company, is recognised as the cost of the defined benefit plans during the period. The cost is recognised in profit or loss, except for actuarial gains and losses, unless the cost is recognised as part of the cost of an asset such as inventories or property, plant and equipment.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(g) Employment Benefits (Cont'd)**

**(ii) Defined Contribution Plan (Cont'd)**

All actuarial gains and losses are recognised in other comprehensive income in the period in which they occur.

If a defined benefit plan has been introduced or changed in the current period, the Company would increase or decrease its defined benefit liability to reflect the change, and recognise the increase (decrease) as an expense (income) in measuring profit or loss in the current period. Conversely, if a defined benefit plan has been curtailed (i.e. benefits or group of covered employees are reduced) or settled (the Company's obligation is completely discharged) in the current period, the defined benefit obligation would be decreased or eliminated, and the Company would recognise the resulting gain or loss in profit or loss in the current period.

**(h) Income Taxes**

Income tax expense comprises current and deferred tax. Current tax and deferred tax are recognised in profit or loss except to the extent that it relates to a business combination or items recognised directly in equity or other comprehensive income.

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

Deferred tax is recognised using the liability method, providing for temporary differences between the carrying amounts of assets and liabilities in the statement of financial position and their tax bases. Deferred tax is not recognised for the following temporary differences: the initial recognition of goodwill, the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax assets and liabilities on a net basis or their tax assets and liabilities will be realised simultaneously.

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax assets are reviewed at the end of each reporting period and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**4. PROPERTY, PLANT AND EQUIPMENT**

	At 01/10/2016	Additions	Disposals	At 30/09/2017
	RM	RM	RM	RM
<b>Cost</b>				
Handphone	874	-	-	874
Computer and software	17,250	903	-	18,153
Furniture and fittings	56,623	-	-	56,623
Office equipment	7,436	-	-	7,436
Signboard	7,040	-	-	7,040
Renovation	374,431	-	-	374,431
Website development	35,117	1,590	-	36,707
	<u>498,771</u>	<u>2,493</u>	<u>-</u>	<u>501,264</u>

	At 01/10/2016	Charge for the financial	Disposals	At 30/09/2017
	RM	RM	RM	RM
<b>Accumulated Depreciation</b>				
Handphone	525	175	-	700
Computer and software	6,873	3,580	-	10,453
Furniture and fittings	30,720	11,324	-	42,044
Office equipment	3,518	1,487	-	5,005
Signboard	3,637	1,408	-	5,045
Renovation	190,918	74,887	-	265,805
Website development	6,383	7,156	-	13,539
	<u>242,574</u>	<u>100,017</u>	<u>-</u>	<u>342,591</u>

	2017	2016
	RM	RM
<b>Net Book Value</b>		
Handphone	174	349
Computer and software	7,700	10,377
Furniture and fittings	14,579	25,903
Office equipment	2,431	3,918
Signboard	1,995	3,403
Renovation	108,626	183,513
Website development	23,168	28,734
	<u>158,673</u>	<u>256,197</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**5. FRANCHISE FEE**

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
Franchise fee	245,101	184,856
Add: Franchise fee acquired during the financial year	7,991	60,245
Less: Accumulated amortisation on franchise fee	<u>(158,546)</u>	<u>(108,440)</u>
	<u><u>94,546</u></u>	<u><u>136,661</u></u>

**6. CASH AND BANK BALANCES**

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
Cash in hand	284	3,519
Cash at bank	<u>2,435</u>	<u>52,688</u>
	<u><u>2,719</u></u>	<u><u>56,207</u></u>

**7. OTHER PAYABLES AND ACCRUALS**

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
Other payables	641,984	616,763
Accruals	<u>8,301</u>	<u>9,383</u>
	<u><u>650,285</u></u>	<u><u>626,146</u></u>

**8. AMOUNT DUE TO A DIRECTOR**

This amount is unsecured, interest free and has no fixed terms of repayment.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**9. SHARE CAPITAL**

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
Ordinary share with no par value (2016: par value of RM1/each)		
<b>Authorised :-</b>		
At beginning of the financial year	400,000	100,000
Issued during the financial year	-	300,000
At end of the financial year	<u>400,000</u>	<u>400,000</u>
<b>Issued and fully paid up :-</b>		
At beginning of the financial year	400,000	100
Issued during the financial year	-	399,900
At end of the financial year	<u>400,000</u>	<u>400,000</u>

The Companies Act 2016 (“the Act”), which came into effect on 31 January 2017, abolished the concept of authorised share capital and par value of share capital. Section 74 of the Act states that all shares issued before or after 31 January 2017 shall have no par or nominal value. There is no impact on the number of ordinary shares in issue or the relative entitlement of any of the members as a result of this transition.

**10. REVENUE**

Revenue represents the invoiced value of services and goods sold less discounts and returns.

**11. LOSS BEFORE TAX**

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
This is stated after charging: -		
Auditor's remuneration	1,000	1,000
Depreciation of property, plant and equipment	100,017	96,636
Amortisation of franchise fee	50,106	44,312
Loss on foreign exchange translation - realised	<u>1,932</u>	<u>746</u>
and crediting: -		
Grant income	<u>-</u>	<u>250,000</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**12. INCOME TAX EXPENSE**

There is no tax during the financial year as the Company is in a tax loss position.

The reconciliation between tax expense and the product of accounting loss multiplied by the applicable corporate tax rate for the financial year ended 30 September 2017 are as follows: -

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
Loss before tax	<u>(232,080)</u>	<u>(177,504)</u>
Tax at Malaysia Statutory tax rate of 18% (2016: 19%)	(41,774)	(33,726)
Expenses not deductible for tax purpose	19,272	25,379
Deferred tax asset not recognised during the financial year	<u>22,502</u>	<u>8,347</u>
	<u>-</u>	<u>-</u>

**13. STAFF COSTS**

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
Directors' emoluments		
- Directors' remuneration	6,000	6,000
- Allowances	<u>8,774</u>	<u>12,856</u>
	<u>14,774</u>	<u>18,856</u>
Staff costs		
- Wages, salaries and allowance	186,248	205,619
- Contributions to defined contribution plan	16,449	21,274
- Other staff related expenses	<u>3,561</u>	<u>13,384</u>
	<u>206,258</u>	<u>240,277</u>
	<u>221,032</u>	<u>259,133</u>
Number of employees at 30 September (excluding directors)	<u>3</u>	<u>6</u>

**DID MY ACADEMY SDN BHD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**14. FINANCIAL INSTRUMENTS**

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
<b>Financial assets are analysed into:-</b>		
<i>Financial assets at amortised cost</i>		
- Trade receivables	180	20,161
- Cash and bank balances	2,719	56,207
	<u>2,899</u>	<u>76,368</u>
<b>Financial liabilities are analysed into:-</b>		
<i>Financial liabilities at amortised cost</i>		
- Trade payables	-	4,367
- Other payables and accruals	650,285	626,146
- Amount due to a director	3,323	4,123
	<u>653,608</u>	<u>634,636</u>

**15. RELATED PARTY DISCLOSURE**

The significant related party transactions of the Company are shown below. The balances related to the below transactions are shown in notes 8.

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
<b>Key management personnel:-</b>		
<i>Directors</i>		
- Directors' emoluments	<u>14,774</u>	<u>18,856</u>

**DID MY ACADEMY SDN BHD**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2017**

**16. EXPLANATION OF TRANSITION TO THE MPERS**

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

The accounting policies set out in Note 3 have been applied in preparing the financial statements of the Company for the financial year ended 30 September 2017, and the comparative information presented in these financial statements for the financial year ended 30 September 2016.

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

**LODGER INFORMATION**

Name	: WONG KHAI FEI
NRIC no.	: 811116-10-5859
Address	: CREDENZ BUSINESS SERVICES SDN. BHD. (1023901-D) CUBE 1, 3-16-M, JALAN 14/155B, AKED ESPLANAD, BUKIT JALIL,
Postcode	: 57000
Town	: KUALA LUMPUR
State	: WILAYAH PERSEKUTUAN
Telephone number	: 603-89995218

Company No. : 1017528-U

**DID MY ACADEMY SDN. BHD.**  
(Incorporated in Malaysia)

**DETAILED INCOME STATEMENT**  
*for the financial year ended 30 September 2017*

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
<b>REVENUE</b>	249,889	259,109
<b>LESS: COST OF SALES</b>		
Cafe purchases	-	616
Exhibition and event cost	6,928	13,327
Maintenance fees	636	1,731
Merchandise purchase	-	2,014
Purchases	1,202	7,677
Purchases - import fees	-	373
Agent commission	-	5
Workshop allowance	4,317	7,453
	<u>13,083</u>	<u>33,196</u>
<b>GROSS PROFIT</b>	236,806	225,913
<b>ADD: OTHER OPERATING INCOME</b>		
Other Income	-	7,020
Grant Income	-	260,000
	<u>-</u>	<u>267,020</u>
<b>LESS:</b>		
<b>DEPRECIATION AND AMORTISATION</b>		
Depreciation for property, plant and equipment	100,017	96,636
Amortisation of franchise fee	50,106	44,312
	<u>150,123</u>	<u>140,948</u>
<b>GENERAL AND ADMINISTRATIVE EXPENSES</b>		
Accounting fee	3,600	3,600
Auditor's remuneration	1,000	1,000
Bank charges	2,523	1,862
Balance c/f	<u>7,123</u>	<u>6,462</u>

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Company No. : 1017528-U

**DID MY ACADEMY SDN. BHD.**

(Incorporated in Malaysia)

**DETAILED INCOME STATEMENT**

*for the financial year ended 30 September 2017*

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
Balance b/f	7,123	6,462
Electricity and water charges	159	712
Entertainment expenses	202	-
Filing fee	-	15
General expenses	312	2,100
Gift and donation	-	920
GST expenses	120	4,172
Insurance	390	1,718
License fee	14,503	8,954
Loss on foreign exchange (realised)	1,932	746
Parking, tol and petrol	2,739	8,310
Postage and courier	226	788
Printing and stationery	531	9,447
Professional and advisory cost	35	150
Refreshment	495	683
Rental of plant	356	2,137
Rental of premises - Sunway	15,900	60,000
Research cost	-	139,486
Roadshow	-	6,453
Tax fees	800	800
Telephone and fax	8,292	7,103
Transportation	10,046	-
Travelling	26,693	1,850
Subscription fees	5,542	450
Upkeep of computer	118	1,725
Upkeep of office	376	1,978
Upkeep of office equipment	841	2,888
Upkeep of motor vehicle	-	310
	<u>97,731</u>	<u>270,356</u>

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Company No. : 1017528-U

**DETAILED INCOME STATEMENT**  
*for the financial year ended 30 September 2017*

	<b>2017</b>	<b>2016</b>
	<b>RM</b>	<b>RM</b>
<b>STAFF COSTS</b>		
Accommodation	-	1,203
Allowance	12,059	21,163
Ang pow	1,500	1,500
Directors' remuneration	6,000	6,000
Directors' allowance	8,774	12,856
E.P.F. contributions	14,507	18,882
Medical fee	1,832	315
Salaries	110,234	145,217
SOCSO contributions	1,942	2,391
Staff welfare	229	1,373
Training fee	-	499
Transportation	-	2,211
Uniform	-	5,750
Wages	63,955	39,240
Other staff cost	-	533
	<u>221,032</u>	<u>259,133</u>
	468,886	670,437
<b>LOSS BEFORE TAX</b>	<u>(232,080)</u>	<u>(177,504)</u>

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