

ANNUAL



REPORT



Dialogue In The Dark Annual Report for year 2016

# Vision of Building an integrated job skill & entrepreneurial academy for PWDs

Greetings to our supporters and partners who have been with us since the formation of Dialogue in the Dark Malaysia (DiD). We would not have been able to pursue our mission without the support from all of you. The 2015/2016 journey had been challenging with many ups and downs that not only made our team stronger, but provided us a better clarity in the transition we should make in 2016/2017 and beyond to continue pursuing our vision and growing stronger. We are excited and committed to what is ahead of us and hope our supporters and partners; new or existing, will continue this journey with us.

In the years of running our flagship DiD exhibitions and workshops, we have been gradually expanding into different social enterprise portfolios and our outreach effort to other PWDs (persons with disabilities) beyond those who are visually impaired. We are looking forward to build an academy that will allow PWDs to learn critical job skills, find dignified work, and to be more entrepreneurial with our selected social enterprise projects.

We see better opportunities to enhance PWD talents and skills in different sectors and allow them to choose and excel in social enterprise projects that they could best fit in. We hope to create a pioneering group of inspiring PWD role models and entrepreneurs, who could lead more PWDs to go beyond their comfort zone and excel.

We are excited to introduce the four key social enterprise projects that uniquely cover virtual tutoring, virtual call center, urban farming and aromatherapy to you in the following pages. Before that, I would like to share some of the highlights and progress in 2016 that lead us to the insight that change is necessary in moving forward.

2015/2016 as the year to lay the foundation of all our upcoming social enterprise projects : The idea of change first came to us when we developed a virtual call center that can be managed and operated by the visually impaired and PWDs. This plan to extend our offerings beyond DiD stemmed from its declining revenue in 2014 and 2015 financial year. We were proactively finding out ways to utilize the talents of our trained visually impaired staff as well as to engage tens of thousands more visually impaired in this nation, often without dignified jobs and opportunities. Winning the Digi Challenge for Change as well as the MAGIC Amplify Awards gave us the much needed financial backing to implement this academy idea with the virtual call center as our pilot project. Since then, we have trained 20 PWD beneficiaries with 8 of our trainees securing jobs as telemarketers with other call centers, and 12 other trainees serving our internal telemarketing team to work on client contracts, and as guides/ facilitators for our workshops and exhibitions.

In 2016, we were also one of the beneficiaries of SCOPE and Impact Hub VIP Program where 5 international and local professional volunteers were attached with us to offer their relevant expertise in helping DiD to improve social impact in a 3-month period. With thoughtful selection of project portfolio and diversification in moving forward to improve our financial plan, we intend to build on our academy platform in 2017 to set up a few more social enterprises from promising projects that could grow beyond the academy. This will not only help us to reach out and empower even more PWDs but also hopefully to create more successful social enterprises that can be replicated and scaled by all of our other DiD partners globally.

Such plan is critical especially considering our 2016/2017 financial year will be even more challenging as DiD has no venue to offer our walk-in exhibition services until a permanent venue is ready by late 2017. As DiD workshop and exhibition services are still the core revenue contributor, we are looking forward to a much improved 2017/2018 financial outlook. As for short term financial measures, we will continue to conduct corporate workshops and Cuisine in the Dark events, that are actively promoted by our team of trained telemarketers currently to the list of HRDF prospects.

We believe 2016/2017 will be the year of more committed hard work, creative experimentation and growth of new project ideas to become the mainstays of DiD, aimed to create greater social impact and to improve PWD outreach in the near future.

Thank you.

# CONTENT

|   |        |
|---|--------|
| About DiD Malaysia                      | 2      |
| Our Missions                            | 3      |
| Founder of DSE                          | 4      |
| International Impact Report             | 5      |
| What is Social Enterprise               | 6      |
| Founder of DID Malaysia                 | 7      |
| Beneficiaries                           | 8      |
| Board of Directors                      | 9      |
| Project Portfolio                       |        |
| a. New Projects                         |        |
| i) iLearn Ace                           | 10     |
| ii) Urban Farm                          | 11     |
| iii) Virtual Call Center                | 12     |
| iv) DID Aromatherapy                    | 12     |
| b. Experiential Learning Program        | 13     |
| c. Business & Educational Workshops     | 13     |
| d. Cuisine In The Dark & Special Events | 14-15  |
| 9. Participants & Staff Testimonies     | 16 -17 |
| 10. Financial Report                    | 18-31  |

## CORPORATE INFORMATION

### MALAYSIA BUSINESS ADDRESS

Headquarters (HQ) Office  
No. 10 Jalan Bukit Midah,  
Taman Midah 56000  
Kuala Lumpur

Phone: (603) 5891 6212  
Email: admin@did.my

### PRINCIPAL BANKER

CIMB Group Sdn. Bhd.  
(706803 D)  
10th Floor, Bangunan CIMB  
Jalan Semantan  
Damansara Heights  
50490 Kuala Lumpur

Tel : (603) 2084 8888  
Fax : (603) 2084 8899

### COMPANY AUDITOR

OKL & Partners PIt  
3-16-M, Jalan 14/155B  
Aked Esplanad  
Bukit Jalil  
57000 Kuala Lumpur

Phone : (603) 8999 5218  
Fax : (603) 8994 9624  
E-mail : info@credenz.com.my

# THE FOUNDER AND HISTORY

Andreas Heinecke's journey as a social entrepreneur started in 1985 after working for a radio station, where he was assigned to organise a formation for a 28 years old journalist, who had lost his eyesight in a car accident. Initially confronted with awkward feelings, Andreas started to realise that his pity was misplaced. Being blind is another form of life and contains lots of capabilities. To his surprise it was the blind colleague who showed him how to cope with fundamental changes in life, forcing him to question what makes a truly valuable life. The way was paved to a concept of overcoming barriers and promoting exchange between the blind and the sighted.

Inspired by this encounter and his realisation on the potential effects that a dialogue with a reversal of roles can have, Andreas founded and launched the concept of Dialogue in the Dark in Frankfurt in 1988.

Andreas' complex family background explains a lot about his drive and motivation to become a social entrepreneur. Members of his mother's family were victims of the Holocaust while his father's side were supporters of the Nazi-regime.

It was only at the age of 13 that he learnt about his Jewish relatives who were murdered and why his mother had lost so many members of her family in World War II.

The realisation to have family roots with both victims and activists of the regime stirred a lifelong search for answers such as: What is the process of marginalisation and exclusion? On what ground do we judge people and feel inferior or superior? The impact of his search for answers was the start of his quest for tolerance, open dialogue and exchange.

He has since devoted himself to finding new ways to bridge the gaps across human divide through direct human encounter. Andreas holds a PhD in Philosophy and is a Professor for Social Business at the European Business School in Germany. He has been awarded many times for his work and is recognised worldwide for his achievements.



- 2017 - Mariano Gago Ecsite Sustainable Success Award
- 2012 - ESSL Foundation
- 2011 - Deutscher Gründerpreis
- 2009 - Global Award Winner for the best innovative and out-of-comfort-zone event by the YPO
  - Dragon Award for the category "Business with Conscience"
- 2008 - Member of the World Economic Forum's Global Agenda Council on Social Entrepreneurship
- 2007 - Outstanding Global Social Entrepreneur by the Schwab Foundation
- 2006 - Deutscher Unternehmer Preis by the Harvard Business School's Entrepreneurship Club
- 2005 - First "Ashoka Fellow" in Western Europe
- 2004 - Best Practice in Universal
- 1998 - Stevie Wonder Vision Award

# THE WORLDWIDE IMPACT



**Since 1988, over 6000 blind and partially sighted people worldwide have gained income and recognition through their work.**

Dialogue in the Dark sparks thoughts that dissolve old mind-sets and allow access to new people and a new world. You begin to question your assumptions as you experience your limits. Meeting ambassadors of a little-known subculture initiates a dialogue, which endures beyond your time inside the exhibition. Dialogue in the Dark consistently appeals to a wide audience while creating jobs for disabled people.

Impact on the sighted: A study showed that an astonishing 100% of visitors who were questioned five years later remembered the experience. 90% reported feeling sensitised to the world of the blind, 52% recommended Dialogue in the Dark to their friends and family, and 34% wanted to experience the exhibition a second time.

Impact on the blind: Dialogue in the Dark creates jobs for disabled people, many of whom are chronically unemployed. For many staff members, this position has meant the end of unemployment, increasing their self-confidence and changing their self-image. Blind people transform themselves from passive welfare recipients to active shapers of their own lives. Key skills required in the world of work-perseverance, flexibility, time-management and social competence, are significantly enhanced.

Dialogue in the Dark is uniquely able to give disabled people meaningful employment and a new perspective for their lives. The idea is bearing more fruit as employers are sensitised by visiting the exhibition and subsequently fill vacancies with disabled people.

# WHAT IS SOCIAL ENTERPRISE?

## Economic and Entrepreneurial

- A continuous activity producing goods and/or selling services
- A significant level of economic risk
- A minimum amount of paid work

## Social

- An explicit aim to benefit the community
- An initiative launched by a group of citizens or civil society organizations
- A limited profit distribution

## Participatory Governance

- A high degree of autonomy
- A decision-making power not based on capital ownership
- A participatory nature, which involves various parties affected by the activity

## SOCIAL ENTERPRISE V/S CHARITY

The key difference between a social enterprise and a charity is that the social enterprise is set up on a self-sustaining business model that ensures that it does not rely on public funding or government support to continue operations. This, in effect, will prevent the organisation from becoming a liability and cost for the community instead of bettering its social situation.

## RESPONSIBILITIES OF THE BOARD

One of the main characteristics of a social enterprise is that it is strategically and financially managed by a number of individuals (the board of directors) representative of the community and not one sole individual. The board of directors are legally responsible for the overall management of the social enterprise; thus, they are responsible for ensuring that the social objectives of the enterprise are adhered to guaranteeing best practices and that the enterprises' social objectives are met. (See Ahead, 2015)

## EARNINGS MODEL

In essence, a social enterprise operates just as any business would to earning profits, using regular business models and strategies to survive independently in the market; the only difference being that the core role of the social enterprise would be to acquire profits of social benefit rather than personal gain. Beyond the typical social enterprise's core role - generating revenue to support work on behalf of those less fortunate - something that deserves attention is the way many non-profits are using earned income strategies and social enterprises to concurrently create multiple social benefits. Many go beyond earning revenue, creating jobs, and - in the case of innovative workforce development enterprises - facilitating an extended on-the-job paid learning environment for unemployed men and women. They are additionally producing environmental gains and some hone their activities and missions to create products that improve the lives of their mission-aligned business customers.

## PROFIT CHANNELING

Now, to the real question, where are all the profits channeled? As opposed to the traditional business where the main objective is the distribution of wealth amongst its majority shareholders and board, the profits from a social enterprise is mainly reinvested into the company itself or to other social benefits. Social Enterprises UK (SEUK) sets the characteristics of a social enterprise to be as such. (Socialenterprise.org.uk, 2015)

## Reinvestment Of Profits Into Creating Social Benefits For The Surrounding

- Have a clear social and/or environmental mission set out in their governing documents
- Generate the majority of their income through trade
- Reinvest the majority of their profits
- Be autonomous of state
- Be accountable and transparent

## MESSAGE FROM THE CEO

Having lost my eyesight at the age of 45 due to Glaucoma in 2007, I had to find a new meaning and hope for my continued existence in this world. I thank GOD and my wife for giving me the strength to climb back out of my perceived Black Hole.

I saw a Light for my continued existence and that is to fight unnecessary blindness be it among the sighted or the visually impaired. In finding this new strength for my purpose, Dialogue in the Dark, Malaysia (DiD) is one of my establishments to fulfill this new ambition of preventing what had happened to me for others. DiD Malaysia is the pivotal force for this battle to stop unnecessary blindness.

It was a passion and a commitment that has enabled us to realise our goals. It started with a strong ambition to educate the society at large and to provide a platform of opportunity for the visually impaired. We believe that education and physical experience are the key ingredients to building true understanding and awareness and inclusiveness in our society.

Since 2012:

74

Workshops

2010

Participants

9,800 Captivated  
Impacted  
Challenged



*Stevens Chan*

One of the most distinctive and precious elements of our work is to see how our clients and customers fully embrace and enjoy the experience and moments of the exhibition and workshops. At DiD, we see our participants walking away with a new-found perspective and one-of-a kind, life changing experience. In turn, our participants have contributed directly to the livelihood to our visual impaired guides and trainers.

Managing and conducting workshops and events at DiD gives the visual impaired a real sense of responsibility and confidence that was previously not present. DiD have been successful in improving the livelihood and financial situation of the visual impaired without neglecting their personal growth and development. This success is a testament to the "Social Enterprise" model's effectiveness and relevance.

# BENEFICIARIES



## SAVE ONES SIGHT MISSIONS BERHAD (SOSM)

- SOSM is a non-profit organisation (NPO) founded by Stevens and his wife Kaye Chan, in 2011
- SOSM's mission is to fight and prevent unnecessary blindness
- To date, SOSM has organised over 100 eye health screening events, 50 cataract surgeries and offered more than 300 pairs of spectacles for children and adults in need
- Through the society we hope that we are able to:-
  - Continuously hold eye health screenings for members of the public
  - Provide eye education programs to all communities
  - Aid the needy in obtaining support to improve their vision
  - Conduct group and family counselling sessions for all patients
  - Set up eye health data bank for research and development

## DOGS FOR SIGHT (DFS)



- DFS campaign was launched in 2012 by SOSM
- It was created to help educate the public on the need to give VI Malaysians an opportunity to gain their mobility, dignity and independence in their lives through the use of a guide dog
- One of SOSM's mission is to gain permit and acceptance for guide dogs to be allowed on public amenities and in public facilities
- DFS campaign hopes to garner 100,000 signatures along with minimum donations of RM10 in order to create awareness and help to set up the first guide dog training academy and facility in Malaysia
- Lashawn Chan – the pioneer guide dog in Malaysia was introduced to the world in May 2014

## ACADEMY OF LIGHT (AOL)



Academy of light is one of the projects aimed to create a learning platform for visually impaired children and adults to have opportunities to gain more knowledge. The learning program planned includes Music, Art (include drawing and photography), Languages (English, Mandarin) and more.

**Our Vision** - Enabling Empowerment for inclusion

**Our Mission**

1. Enabling with vocational skills training and coaching
2. Empowerment through job interaction
3. Inclusion in employment



# BOARD OF DIRECTORS



**Stevens Chan**  
Founder, CEO

Mr. Chan was a corporate professional and active businessman up until the year 2007 when he lost all his vision due to Glaucoma, an eye disease that causes blindness. He then founded two non-profit organisations, Malaysia Glaucoma Society and Save Ones Sight Missions Bhd., with the objectives of educating the public on preventing unnecessary blindness and also to help patients with different eye disorders cope with handling the changes that occur with the disease.



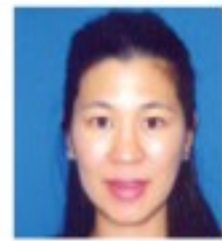
**Dr. Foo Yin Far**  
Director

Dr. Foo Yin Fah is an associate professor at Sunway University in Malaysia. He has more than twenty years of experience in the area of accounting, working in several international accounting firms, large public corporations and academic institutions. Dr. Foo is a Chartered Accountant of the Malaysian Institute of Accountants and a Fellow of CPA Australia. He holds a PhD in Accounting from Victoria University in Melbourne, Australia. Dr. Foo is currently Head of the Department of Accounting, Banking and Finance at the Sunway University Business School. He has been passionate about nurturing future business leaders that are more enterprising and socially conscious. Dr. Foo was instrumental in setting social entrepreneurship as a priority area of development at Sunway University culminating in the formation of the Sunway Institute for Social Entrepreneurship of which he now holds the position of its first Director.



**Lai Siew Hong**  
Director

Mr. Lai is the Chief Executive Designer in Blu Water Studio Sdn Bhd., a company he founded in 2010. Mr. Lai is an interior designer by profession with more than 25 years of experience in the design industry. He graduated with an Associate Degree in Applied Science and Interior Design from the State University of New York. Prior to this Mr. Lai had undertaken roles as the Design Director in Axis Identity Group and a Managing Director for Axis Network Design Consultants Sdn. Bhd. Mr. Lai is an active member of the Entrepreneur's Organisation (EO) and the Malaysian Institute of Interior Designers (MIID).



**Datin Joanne**  
Director

Director Datin Joanne Wong Su Ching University of Sydney ,B.Ec Datin Joanne is the Executive Director of Yayasan TSLSC ( the CSR & charity arm of The IOI Group) .The activities of the foundation include providing Student Scholarships, Adoption of Students, Young Achiever Awards ,community outreach and PR activities as well as fund disburse -ments in the form of educational and medical assistance to the underprivileged. Joanne holds a Bachelor of Economics degree from Sydney University, Australia. Being trained in accountancy,Joanne has had experience working in Ernst & Young and subsequently at the Property Division of The Lion Group and is NLP (Neuro Linguistic Program) certified. Having spent quite a few years as a homemaker caring for her 5 children , Datin Joanne currently pursues work in philanthropy and has a passion for property investments.

# NEW PROJECTS

## DID i-Learn Ace

A platform to shape the digital learning exposure of visually impaired students; DID i-Learn Ace is a visually impaired friendly digital learning platform set up in partnership with MindTech Education, a subsidiary of the leading national school curriculum publisher, Sasbadi Holdings Learning contents under the platform are 100% compatible with the most recent syllabus approved by the Ministry of Education. DID i-Learn Ace is intended to expose the visually impaired students to digital learning skills and help them to improve examination scores.

Working towards the future of an integrated digital learning platform for all PWD students, DID i-Learn Ace is aimed to tackle the constraints and lack of affordable tuition services not only for the visually impaired but also other PWD (persons with disabilities) students. We have plans to set up virtual tuition centers to offer digital learning classes and help them to improve their academic performance. We believe the significant population of PWD students studying in special education schools throughout Peninsular Malaysia offers tremendous potential to get them onboard to DID i-Learn Ace digital learning platform.

Creating an easy solution for the corporate and general public to support digital learning initiative for PWD students; we will be actively looking for corporations active in education, CSR initiatives to sponsor PWD students or special schools while the general public can also fund students on one-to-one basis. Sponsors will get reports on student learning progress and also effects on their academic performance. We also hope to work with social impact investors to set up virtual tuition centers to extend our outreach to more PWD students.



DID i-Learn Ace Coach Mr. Tan Ee Beng coaching the students on how to use the DiD iLearn Ace online tuition system.



Students from Setapak Pendidikan Khas learning to use the i-Learn Ace online tuition program.

## DID Urban Farm

To create pioneering group of PWD urban farm entrepreneurs; DID Urban Farm is aimed to create entrepreneurial opportunity for PWD youths while promoting sustainable and environmental friendly urban farming at the same time. In partnership with Plant Cartridge Malaysia, Little Marios and Loo Aquafarms, we want to grow healthy vegetable and herbs from the hands of this special community and sell directly to families. This initiative will train PWD youths to become successful and financially independent urban farmers in Malaysia without relying on monetary aids.

Tailor-made farming solution for PWDs and fresh produce direct to families - Our hydroponic farming solution is tailor-made to allow PWD youths to learn quickly irrespective of their level of education. They will be recruited and trained to be in charge of each farm plot capable of producing approximately 1000 packs of pesticide-free and a great variety of vegetable and herbs monthly.

We would take advantage of our existing project sites and work closely with corporations or prospective investors to set up farm plots at unused spaces and lands around Klang Valley region during the pilot phase to serve families living nearby. This is also a great opportunity for us to partner with property developers to do a showcase of sustainable community concept, and we are especially excited with our upcoming hydroponic farm showcase at Anggun City Rawang, Oasis Ara Damansara and One Mont Kiara by late 2017.



Hydroponic water plantation



Visually impaired learning to care for the musrooms at our center

## DID Virtual Call Center

Highly trained visually impaired and PWD call agents to perform a wide range of telemarketing services; DID Virtual Call Center is the first in the country fully operated by the visually impaired and PWDs. The center can offer extensive range of outsourced telemarketing services to corporate entities and government agencies, and we have successfully empowered and trained 18 visually impaired and 2 PWD call agents as of now to perform a wide range of customer care service, market survey and sales appointment making.

DID Virtual Call Center is set up in response to the government calls for more inclusive workplace and business opportunity, and our outsourcing telemarketing services can also provide tremendous cost saving to corporations with quality services provided. Our trainees are required to go through comprehensive training in terms of language and communication skills, computer and call system handling, and database entry.

Moving forward to 2017, we will continue to explore contract opportunities with government agencies and corporations to serve their telemarketing outsourcing needs.



## DID Aromatherapy

Certified aromatherapy skills to boost income level for visually impaired masseuses. DID Aromatherapy project will train existing visually-impaired masseuses to be certified aroma therapists by invited master trainers from the US and Taiwan. The enhanced skills will complement their existing massage service and allow them to earn extra revenue. We also work in partnership with the globally renowned brand, doTERRA to use only the therapeutic-grade essential oils for our customers. We intend to identify the right retail property owners as partners to set up massage booths, in order to offer this unique therapeutic service for their shoppers from this special community.



## Dialogue In The Dark Experiential Learning & Educational Workshop



We had more than 2,000 students and public who visited DID for the Experiential Experience, about 400 attended the Business Workshop, 45 went through the DID MBA program and 450 students attended the Educational Workshop in year 2016.

## DiD Business Workshop & MBA (Educational) Workshop



Cuisine In The Dark



**Cuisine Theatre In The Dark**  
Featuring Harvard krokodiloes  
29 June 2016

Time : 7:30pm  
Venue: Sunway Resort Hotel & SPA  
Persiaran Lagoon, Bandar Sunway  
40150 Petaling Jaya, Selangor.

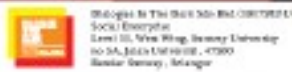
Proceed of this event will benefit the group in The Dark.

**The Harvard Krokodiloes' 2016 World Tour**  
Malaysia  
28 June 2016 • Sunway Campus

Use of proceeds of this event will benefit the group in The Dark.  
Proceed of this event will benefit the group in The Dark.

Proceed of this event will benefit the group in The Dark.

Proceed of this event will benefit the group in The Dark.



**TASTE OF DARKNESS**

Please wait while I feed up your senses...

IT WILL NEVER BE THE SAME



# Art Beyond Sight Georgetown festival

# Singapore Causeway exchange



# VIP Award 2016



## Testimonials of the participants

### I DID IT!

Discover, experience and encounter the uniqueness of Dialogue in the Dark exhibition.

It was a lovely experience.  
Totally something new for me.

I found out that the ~~same~~ only thing I could do was focus on the taste.

Had a new perspective on how the 'blind' has to go through daily.

It was a Great experience.

DIALOGUE  
IN THE  
DARK  
MALAYSIA

For any inquiry, please call us at:  
+603 5891 6212  
Dialogue In The Dark Sdn Bhd ( 1017528-U)  
Level 11, West Wing, Sunway University  
5A, Jalan Universiti, 47500  
Bandar Sunway, Selangor  
Email: connect@did.my

Dania Zamuddin  
☺

### I DID IT!

Discover, experience and encounter the uniqueness of Dialogue in the Dark exhibition.

I have an aunt diagnosed with retinitis pigmentosa. At times, it gets very difficult when we go out because I do not know how to communicate with her. This experience gave me a feel of what it is like and I will change of how I talk to her.  
Thank you for enlightening me.

DIALOGUE  
IN THE  
DARK  
MALAYSIA

For any inquiry, please call us at:

### I DID IT!

Discover, experience and encounter the uniqueness of Dialogue in the Dark exhibition.

From this small event, I got to realize how precious the light is and our eyes through which we can see everything. I just learnt how

to appreciate what we have for free and amazed by what visually impaired

people can do. They are bold, strong and full of courage.

Thank you to you all.

Louis

DIALOGUE  
IN THE  
DARK  
MALAYSIA

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+603 5891 6212  
Dialogue In The Dark Sdn Bhd ( 1017528-U)  
Level 11, West Wing, Sunway University  
5A, Jalan Universiti, 47500  
Bandar Sunway, Selangor  
Email: connect@did.my



## Testimonials of our guides

Say hello to Anis Nabilah Bt Wahab, one of our amazing Dialogue in the Dark guides, who is also currently doing a fantastic job of hosting visitors at our Taste of Darkness road show.

Anis is completely blind, after having lost her sight entirely at the tender age of 6. The 24 year old's loss of vision however, has not stopped her from carrying on with her life and pursuing her passions. Anis graduated with a degree in Malay studies from the University Malaya at the end of 2015 and one to rest of her laurels, she plans on furthering her education by obtaining a Masters in Malay Literature in the near future.

Anis first found out about Dialogue in the Dark from her university mate Nawal, another DiD guide. Anis then decided to do her final semester university internship with the social enterprise, and found that she enjoyed it so much that she wanted to pursue a career with DiD.

She is now a full-time employee at DiD where she trains other guides, conducts workshops and also helps facilitate Cuisine in the Dark as well as other DiD events.

Anis, who grew up feeling often quite lonely and alienated due to her lack of vision, feels that DiD has given her a new lease on life as it constantly challenges her to try harder and push herself to greater heights. "I am completely independent", she tells me describing how she travels all by herself on two different forms of public transport each day to get from Gombak to Sunway, where the DiD centre is located.

"DiD has helped me learn a lot and taught me that I can be someone who is very capable. I have the skills to gain employment and skills out there now. Visual impairment is not the end of our life. There are many chances for us and our future is still very bright," says Anis with a big smile.



Anis Nabilah



Jason Wong

"I woke up one day and I just couldn't see anything at all" says Jason who hails from Klang. He suffers from a condition that robbed him of his eyesight in a blink of an eye. "I saw nothing, I felt nothing, I did nothing. In fact I stayed at home for 2 years hoping I will wake up from this 'nightmare' and see again"

Imagine opening your eyes, and not seeing all those things you used to see. Wouldn't you feel angry? Wouldn't you feel lost? Wouldn't you feel depressed.

Jason finally pulled himself out of his dark hole and joined Dialogue in the Dark. He now works as a guide and works the telephone lines.

"Now I am happy, I found Dialogue in the Dark and I have amazing colleagues" Come join us and hear his story, and share his amazing smile. He never stops smiling. We are Dialogue in the Dark.

# DIRECTORS' REPORT

Company No. : 1017528-U

**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 30th September 2015.

## PRINCIPAL ACTIVITIES

The principal activity of the Company is to organise, conduct and to facilitate business workshops, seminars, exhibitions and provide coaching and training services and skills.

There has been no significant change in the nature of this activity during the financial year.

## FINANCIAL RESULT

|                |                 |
|----------------|-----------------|
| Loss after tax | RM<br>(177,504) |
|----------------|-----------------|

## DIVIDENDS

No dividend has been paid or declared during the 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 has issued the following shares:-

| <u>Date of Issue</u> | <u>No of Shares Issued</u> | <u>Issue Price</u> | <u>Purpose</u>           |
|----------------------|----------------------------|--------------------|--------------------------|
| 25 April 2016        | 399,900                    | RM 1.00            | Increase working capital |

## 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 were no unissued shares of the Company under options.

## DIRECTORS

The directors who have held office since the date of the last report are: -

|                   |             |
|-------------------|-------------|
| Chan Kum Fai      | - No change |
| Lai Siew Hong     | - No change |
| Foo Yin Far       | - No change |
| Datin Joanne wong | - No change |

# DIRECTORS' REPORT (cont'd)

Company No. : 1017528-U

## DIRECTORS' BENEFITS

Since the end of the financial year, no director has received or become entitled to receive any benefit (other than any 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 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 in office at the end of the financial year in the ordinary shares of the Company are as follows:-

|              | No. of Ordinary Shares of RM1.00 each |         |      | Balance as at<br>30.09.2016 |
|--------------|---------------------------------------|---------|------|-----------------------------|
|              | Balance as at<br>01.10.2015           | Bought  | Sold |                             |
| Chan Kum Fai | 99                                    | 399,900 | -    | 399,999                     |

## OTHER STATUTORY INFORMATION

Before the income statement and balance sheet of the Company were made out, the directors took reasonable steps: -

- 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 all known bad debts had been written-off and that adequate allowance had been made for doubtful debts; and
- 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.

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

- 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
- which would render the values attributed to current assets in the financial statements of the Company misleading; or
- which have arisen which render adherence to the existing method of valuation of assets or liabilities of the Company misleading or inappropriate; or
- 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.

# DIRECTORS' REPORT (cont'd)

Company No. : 1017528-U

## OTHER STATUTORY INFORMATION (CONT'D)

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

- (a) any charge on the assets that has arisen since the end of the financial year which secures the liabilities of any other person; or
- (b) Any contingent liability that 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 result 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 is likely to affect substantially the results of operations of the Company for the financial year in which this report is made.

## AUDITORS

The retiring auditors, Messrs. OKL & Partners PLT, have indicated their willingness to be appointed in accordance with Section 172(2) of the Companies Act, 1965.

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



CHAN KUM FAI  
Director



FOO YIN FAH  
Director  
Puchong, Selangor  
Date: **31 MAR 2017**

# STATEMENT BY DIRECTORS

Pursuant To Section 169 (15) of The Companies Act, 1965

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 9 to 20 are drawn up in accordance with the provisions of the Companies Act, 1965 and the MASB Applicable Approved Accounting Standards for Private Entities in Malaysia so as to give a true and fair view of the state of affairs of the Company as at 30 September 2015 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: **31 MAR 2017**

# STATUTORY DECLARATION

Pursuant To Section 169 (16) of The Companies Act, 1965

I, CHAN KUM FAI, the director primarily responsible for the financial management of Dialogue In The Dark Sdn Bhd, do solemnly and sincerely declare that to the best of my knowledge and belief, the financial statements set out on pages 9 to 20 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 PUCHONG SELANGOR )  
on **31 MAR 2017** )



CHAN KUM FAI

Before me:

Commissioner for Oaths



# INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF DIALOGUE IN THE DARK SDN BHD

Company No. : 1017528-U

## Report on the Financial Statements

We have audited the financial statements of DIALOGUE IN THE DARK SDN BHD, which comprise the balance sheet as at 30 September 2016, and the income statement, statement of changes in equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information, as set out on pages 9 to 21.

### *Directors' Responsibility for the Financial Statements*

The directors of the Company are responsible for the preparation of these financial statements so as to give a true and fair view in accordance with Private Entity Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia. The directors are also responsible for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with approved standards on auditing in Malaysia. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements give a true and fair view of the financial position of the Company as of 30 September 2016 and of its financial performance and cash flows for the year then ended in accordance with Private Entity Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

INDEPENDENT AUDITORS' REPORT  
TO THE MEMBERS OF DIALOGUE IN THE DARK SDN BHD (cont'd)  
Company No. : 1017528-U

*Emphasis of matter*

Without qualifying our opinion, we draw attention to Note 2 to the financial statements which discloses the premise upon which the Company has prepared its financial statements by applying the going concern assumption, notwithstanding that the Company incurred a net loss of RM177,504 during the year ended 30 September 2016, and as of that date, the Company's current liabilities exceeded its current assets by RM558,268 thereby indicating the existence of a material uncertainty which may cast significant doubt about the Company's ability to continue as a going concern.

**Report on Other Legal and Regulatory Requirements**

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

**Other Matters**

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



OKL & PARTNERS PLT  
Firm No: AF 2126  
Chartered Accountants



KEVIN LOW EE MING  
3107/01/18(J)  
Partner of the Firm

Kuala Lumpur

Date: **31 March 2017**

# BALANCE SHEET

As At 30th September 2016

|                                | Note | 2015<br>(RM)     | 2015<br>(RM)     |
|--------------------------------|------|------------------|------------------|
| <b>NON-CURRENT ASSETS</b>      |      |                  |                  |
| Property, plant and equipment  | 4    | 256,197          | 317,614          |
| Franchise fee                  | 5    | 136,661          | 120,728          |
|                                |      | <u>392,858</u>   | <u>438,342</u>   |
| <b>CURRENT ASSETS</b>          |      |                  |                  |
| Trade receivables              |      | 20,161           | 32,870           |
| Cash and bank balances         | 6    | 56,207           | 89,399           |
|                                |      | <u>122,269</u>   | <u>122,269</u>   |
| <b>CURRENT LIABILITIES</b>     |      |                  |                  |
| Trade payables                 |      | 4,367            | 1,825            |
| Other payables and accruals    | 7    | 626,146          | 20,341           |
| Amount due to directors        | 8    | 4,123            | 926,251          |
|                                |      | <u>634,636</u>   | <u>948,417</u>   |
| <b>NET CURRENT LIABILITIES</b> |      | <u>(558,268)</u> | <u>(826,148)</u> |
|                                |      | <u>(165,410)</u> | <u>(387,806)</u> |
| <b>Financed by:-</b>           |      |                  |                  |
|                                | 9    | 400,000          | 100              |
|                                |      | <u>(565,410)</u> | <u>(387,906)</u> |
| <b>SHARE CAPITAL</b>           |      | <u>(165,410)</u> | <u>(387,806)</u> |
| <b>ACCUMULATED LOSSES</b>      |      | <u>(165,410)</u> | <u>(387,806)</u> |

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



# INCOME STATEMENTS

For The Financial Year Ended 30 September 2016

|                                     | Note | 2016<br>(RM)            | 2015<br>(RM)           |
|-------------------------------------|------|-------------------------|------------------------|
| REVENUE                             | 10   | 259,109                 | 599,265                |
| Cost of sales                       |      | <u>(33,196)</u>         | <u>(111,518)</u>       |
| Gross profit                        |      | 225,913                 | 487,747                |
| Other operating income              |      | 267,020                 | 3,750                  |
| Depreciation and amortisation       |      | (140,948)               | (126,017)              |
| General and administrative expenses |      | (270,356)               | (187,857)              |
| Staff costs                         | 13   | (259,133)               | (266,536)              |
| Loss before tax                     | 11   | <u>((177,504))</u>      | <u>(88,913)</u>        |
| Income tax expense                  | 12   | -                       | -                      |
| Loss after tax                      |      | <u><u>(177,504)</u></u> | <u><u>(88,913)</u></u> |

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

## NOTES TO THE FINANCIAL STATEMENTS

For The Financial Year Ended 30 September 2016

### 1. CORPORATE INFORMATION

The Company was incorporated in Malaysia as a private limited by shares under the company Act, 1965 and is domiciled in Malaysia. Its registered office is situated at Cube 1, 3-16-M, Jalan 14/155B, Aged Esplanad, Bukit Jalil, 57000 Kuala Lumpur and the principal place of business is Level 11, West Wing, Sunway University, Bandar Sunway, 47500 Selangor.

The principal activity of the Company is to organise, conduct and facilitate business workshops, seminars, exhibitions and provide coaching and training services and skills.

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

The financial statements have been prepared in accordance with the MASB Applicable Approved Accounting Standards for Private Entities in Malaysia and the provisions of the Companies Act, 1965.

As of 30 September 2016, the Company incurred a net loss of RM177,504 in net current liabilities position of RM558,268 thereby indicating the existence of 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.

### 3. SIGNIFICANT ACCOUNTING POLICIES

#### (a) Property, Plant and Equipment and Depreciation

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. The policy for the recognition and measurement of impairment losses is in accordance with Note 3 (b).

In respect of other property, plant and equipment, depreciation is provided on the straight line method to write off the cost of each property, plant and equipment over their estimated useful lives. The rates used for this purpose are as follows:-

|                       |     |
|-----------------------|-----|
| Handphone             | 20% |
| Computer and software | 20% |
| Furniture and fitting | 20% |
| Office equipment      | 20% |
| Signboard             | 20% |
| Renovation            | 20% |
| Website development   | 20% |

#### (b) Franchise Fee

Franchise fee is stated at cost and amortised on a straight line basis over 5 year

## NOTES TO THE FINANCIAL STATEMENTS

For The Financial Year Ended 30 September 2016

### 3 SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

#### (c) Impairment of Assets

The carrying values of assets are reviewed for impairment when there is an indication that the assets might be impaired. Impairment is measured by comparing the carrying values of the assets with their recoverable amounts. The recoverable amount is the higher of an asset's net selling price and its value in use, which is measured by reference to discounted future cash flows. Recoverable amounts are estimated for individual assets, or if it is not possible, for the cash-generating unit.

An impairment loss is charged to the income statement immediately, unless the assets are carried at revalued amount. Any impairment loss of revalued asset is treated as a revaluation decrease to the extent of previously revaluation surplus for the same asset.

Subsequent increase in the recoverable amount of an asset is treated as reversal of the previous impairment loss and is recognised to the extent of the carrying amount of the asset that would have been determined (net of amortisation and depreciation) had no impairment loss been recognised. The reversal is recognised in the income statement immediately, unless the asset is carried at revalued amount. A reversal of an impairment loss on a revalued asset is credited directly to revaluation surplus. However, to the extent that an impairment loss on the same revalued asset was previously recognised as an expense in the income statement, a reversal of that impairment loss is recognised as income in the income statement.

#### (d) Receivables

Receivables are carried at anticipated reliable value. Known bad debts are written off and specific provision is made for debts that are considered to be doubtful of collection

#### (e) Cash and Cash Equivalents

For the purposes of the presentation in the cash flow statement, cash and cash equivalents comprise cash in hand and bank balances.

#### (f) Payables

Payables are stated at cost which is the fair value of the consideration to be paid in the future for goods and services received.

#### (g) Revenue Recognition

Revenue is recognised when it is probable that economic benefits associated with the transaction will flow to company and the amount of revenue can be measured reliably.

#### (h) Employee Benefits

##### (i) Short Term Benefits

Wages, salaries, bonuses and social security contributions are recognised as an expense in the period in which the associated services are rendered by employees of the Company. Short term accumulating compensated absences such as paid annual leave are recognised when services are rendered by employees that increase their entitlement to future compensated absences, and short term non-accumulation compensated absence such sick leave are recognised when the absences occur.

##### (ii) Defined Contribution Plan

As required by law, companies in Malaysia made contributions to the statutory pension scheme, the Employees Provident Fund ("EPF"). Such contributions are recognised as an expense in their income statement as incurred. Once the contributions have been paid, the Company has no further payment obligations.

## NOTES TO THE FINANCIAL STATEMENTS (cont'd)

### For The Financial Year Ended 30 September 2016

#### (h) Income Taxes

Income tax comprises of current tax and deferred tax.

Current tax and deferred tax are charged or credited to equity if the tax relates to items that are credited or charged directly to equity.

Current tax liabilities are measured based on the amounts expected to be paid, using the tax rates that have been enacted or substantially enacted by the balance sheet date.

Deferred tax is provided in full, using the liability method, on temporary differences which are the differences between the carrying amount in the financial statements and the corresponding tax base of an asset or liability at the balance sheet date.

Deferred tax liabilities are recognised for all taxable temporary differences and deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profit will be available against which the deductible temporary differences can be utilised. Deferred tax liabilities and assets are not recognised if the temporary differences arise from goodwill and for initial recognition of assets or liabilities that affect neither accounting profit nor taxable profit. Deferred tax liabilities and assets reflect the tax consequences that would follow the manner in which the entity expects to recover or settle the carrying amounts of its assets and liabilities and are measured using the tax rates that have been enacted or substantially enacted by the balance sheet date.

The carrying amount of the deferred tax assets are reviewed at each balance sheet date, and the carrying amount is reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the asset to be utilised. The reduction is reversed to the extent that it becomes probable that sufficient taxable profit will be available.

#### (i) Malaysia private Entities Reporting Standard

On 14 February 2014, the Malaysia Accounting Standards Board (MASB) issued a new MASB approved accounting framework, the Malaysia Private Entities Reporting Standard ("MPERS").

The Company will be required to prepare the financial statements using the MPERS in their first MPERS financial statements for the year ending 30 September 2017.

In presenting their first MPERS financial statements, the Company will be required to restate the comparative financial statements to amount reflecting the application of MPERS. The adjustments required on transition will be made, retrospectively, against opening retained profits.

At the date of these financial statements, the Company have not completed its quantification of the financial effects of the differences between Private Entity Reporting Standards and accounting standards under the MPERS due to the on going assessment by the Company. Accordingly, the financial performance and financial position as disclosed in these financial statement for the year ended 30 September 2016 could be different if prepared under MPERS.

The Company expects to achieve their scheduled milestones and be in a position to comply with the requirements of the MPERS for the financial year ending 30 September 2017.

## NOTES TO THE FINANCIAL STATEMENTS (cont'd)

For The Financial Year Ended 30 September 2016

### 4 PROPERTY, PLANT AND EQUIPMENT

|                                 | At 30/09/2015<br>(RM) | Additions<br>(RM)           | Disposals<br>(RM)    | At 30/09/2015<br>(RM) |
|---------------------------------|-----------------------|-----------------------------|----------------------|-----------------------|
| <b>Cost</b>                     |                       |                             |                      |                       |
| Handphone                       | 874                   | -                           | -                    | 874                   |
| Computer and software           | 10,230                | 7,020                       | -                    | 17,250                |
| Furniture and fittings          | 55,838                | 785                         | -                    | 56,623                |
| Office equipment                | 6,819                 | 617                         | -                    | 7,436                 |
| signboard                       | 7,040                 | -                           | -                    | 7,040                 |
| Renovation                      | 374,431               | -                           | -                    | 374,431               |
| Website development             | 8,320                 | 26,797                      | -                    | 35,117                |
|                                 | <b>463,552</b>        | <b>35,219</b>               |                      | <b>498,771</b>        |
|                                 |                       |                             |                      |                       |
|                                 | At 30/09/15<br>(RM)   | Charge for the year<br>(RM) | Disposals<br>(RM)    | At 30/09/16<br>(RM)   |
| <b>Accumulated Depreciation</b> |                       |                             |                      |                       |
| Handphone                       | 350                   | 175                         | -                    | 525                   |
| Computer and software           | 3,730                 | 3,143                       | -                    | 6,873                 |
| Furniture and fittings          | 19,434                | 11,286                      | -                    | 30,720                |
| Office equipment                | 2,072                 | 1,446                       | -                    | 3,518                 |
| signboard                       | 2,229                 | 1,408                       | -                    | 3,637                 |
| Renovation                      | 116,032               | 74,886                      | -                    | 190,918               |
| Website development             | 2,091                 | 4,292                       | -                    | 6,383                 |
|                                 | <b>145,938</b>        | <b>96,636</b>               |                      | <b>242,574</b>        |
|                                 |                       |                             |                      |                       |
|                                 |                       |                             | <b>2016<br/>(RM)</b> | <b>2015<br/>(RM)</b>  |
| <b>Net Book Value</b>           |                       |                             |                      |                       |
| Handphone                       |                       |                             | 349                  | 524                   |
| Computer and software           |                       |                             | 10,377               | 6,500                 |
| Furniture and fittings          |                       |                             | 25,903               | 36,404                |
| Office equipment                |                       |                             | 3,918                | 4,747                 |
| Signboard                       |                       |                             | 3,403                | 4,811                 |
| Renovation                      |                       |                             | 183,513              | 258,399               |
| Website development             |                       |                             | 28,734               | 6,229                 |
|                                 |                       |                             | <b>256,197</b>       | <b>317,614</b>        |

## NOTES TO THE FINANCIAL STATEMENTS (cont'd)

For The Financial Year Ended 30 September 2015

|   |                |                |
|---|----------------|----------------|
| <b>5. FRANCHISE FEE</b>   | <b>2016</b>    | <b>2015</b>    |
|   | <b>(RM)</b>    | <b>(RM)</b>    |
| Franchise fee   | 184,856        | 184,856        |
| Add: Franchise fee acquired during financial year                       | 60,245         | -              |
| Less: Accumulated amortisation on franchise fee                         | (108,440)      | (64,128)       |
|   | <u>136,661</u> | <u>120,728</u> |
|   | <b>2016</b>    | <b>2015</b>    |
| <b>6. CASH AND BANK BALANCES</b>  | <b>(RM)</b>    | <b>(RM)</b>    |
| Cash in hand  | 3,519          | 1,266          |
| Cash in bank  | <u>52,688</u>  | <u>88,133</u>  |
|   | <u>56,207</u>  | <u>89,399</u>  |
|   | <b>2016</b>    | <b>2015</b>    |
| <b>7. OTHER PAYABLES AND ACCRUALS</b>                                   | <b>RM</b>      | <b>RM</b>      |
| Other payables  | 616,763        | 14,304         |
| Accruals  | 9,383          | 6,037          |
|   | <u>626,146</u> | <u>20,341</u>  |
| <b>8. AMOUNT DUE TO DIRECTOR</b>  |                |                |
| This amount is unsecured, interest free and no fixed terms of repayment |                |                |
| <b>SHARE CAPITAL</b>  | <b>2015</b>    | <b>2015</b>    |
|   | <b>RM</b>      | <b>RM</b>      |
| <b>9. ordinary shares of RM 1/each</b>                                  |                |                |
| <b>Authorised:-</b>   |                |                |
| At beginning of the financial year                                      | 100,000        | 100,000        |
| Issued during the financial year  | 300,000        | -              |
| At the end of the financial year  | <u>400,000</u> | <u>100,000</u> |
| <b>Issued and fully paid up:-</b>                                       |                |                |
| At beginning/end of the year  | 100            | 100            |
| Issued during the financial year  | 399,900        | -              |
| At end of the financial year  | <u>400,000</u> | <u>100</u>     |
| <b>10. REVENUE</b>  |                |                |
| Revenue represents invoiced value of sales net of discounts and returns |                |                |

## NOTES TO THE FINANCIAL STATEMENTS (cont'd)

For The Financial Year Ended 30 September 2015

| 11. LOSS BEFORE TAX                           | 2016        | 2015        |
|---|-------------|-------------|
| This is stated after charging:-               | RM          | RM          |
| Auditor remuneration                          |             |             |
| -Current year                                 | 1,000       | 1,000       |
| -Underprovision of property years             | -           | 800         |
| Depreciation of property, plant and equipment | 96,636      | 92,595      |
| Amortisation of franchise fee                 | 44,312      | 33,422      |
| Rental of plant                               | -           | 712         |
| Rental of premises                            | 60,000      | 123,952     |
| Rental of storage                             | -           | 3,150       |
| Loss on foreign exchange (realised)           | 746         | 95          |
|   | <hr/>       | <hr/>       |
| and crediting :-                              |             |             |
| Rental income                                 | -           | 3,750       |
| Grant income                                  | 250,000     | -           |
|   | <hr/> <hr/> | <hr/> <hr/> |

## 13. 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 profit multiplied by the applicable corporate tax rate for the financial year ended 30 September 2015 are as follows:-

|  | 2016<br>(RM) | 2015<br>(RM) |
|--|--------------|--------------|
| <b>Loss before tax</b>                                 | (177,504)    | (88,913)     |
| Tax at Malaysian statutory tax rate at 19% (2015: 20%) | (33,726)     | (17,783)     |
| Expenses not deductible for tax purposes               | 25,379       | 22,031       |
| Deferred tax not recognised during the year            | 8,347        | (4,248)      |
|  | <hr/>        | <hr/>        |

| 14. STAFF COSTS                             | 2016        | 2015        |
|---|-------------|-------------|
|   | RM          | RM          |
| <b>Director's emoluments</b>                | 6,000       | 6,000       |
| <b>-Allowances</b>                          | 12,856      | 10,815      |
|   | <hr/>       | <hr/>       |
|   | 18,856      | 16,815      |
|   | <hr/> <hr/> | <hr/> <hr/> |
| Staff costs                                 |             |             |
| -Wages, salaries and allowance              | 205,619     | 217,639     |
| -Contributions to defined contribution plan | 21,274      | 22,820      |
| -Other staff related expense                | 13,384      | 9,262       |
|   | <hr/>       | <hr/>       |
|   | 240,277     | 249,721     |
|   | <hr/> <hr/> | <hr/> <hr/> |
| Number of employee at 30 September 2015     | 259,133     | 266,536     |
|   | <hr/> <hr/> | <hr/> <hr/> |

6

11

## 15. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with current year's presentation.

