SAWIT KOOP

KOPERASI KAKITANGAN
SAWIT KINABALU SABAH BERHAD

MESYUARAT AGUNG TAHUNAN KE-35

Dirasmikan Oleh:

DATUK VICTOR ATIONG

PENGARAH URUSAN
KUMPULAN SAWIT KINABALU

26HB SEPTEMBER 2026 | DEWAN HAKKA SANDAKAN

"Koperasi Penggerak Sosioekonomi Anggota"

ISI KANDUNGAN

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD

(No. Pendaftaran Koperasi : RCS 475/89)

Tarikh : 03hb September 2026

Semua Anggota
Koperasi Kakitangan Sawit Kinabalu Sabah Berhad Yang Dihormati,

NOTIS MESYUARAT AGUNG TAHUNAN KALI KE-35

Adalah saya dengan segala hormatnya menjemput YBhg Datuk / Datin / Tuan / Puan / Encik/ Cik untuk menghadiri Mesyuarat Agung Tahunan Koperasi Kali Ke-35 yang akan diadakan **secara bersemuka dan atas talian (melalui aplikasi Zoom)** pada ketetapan berikut:-

Tarikh	**:**	**26hb September 2026 (Sabtu)**
Masa	**:**	**09.00 pagi**
Tempat	**:**	**Dewan Hakka, Sandakan, Sabah.**

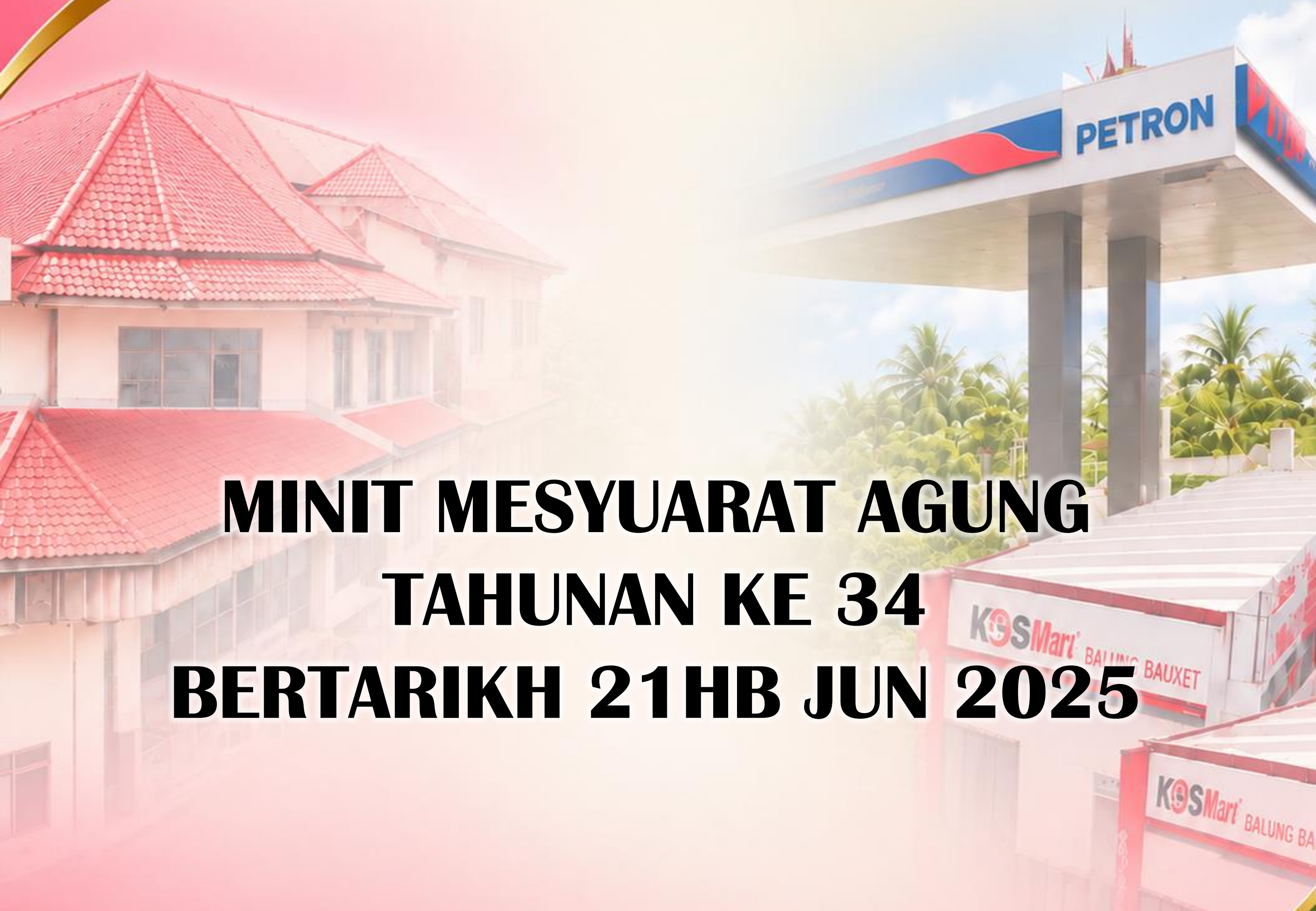
Agenda Mesyuarat adalah seperti berikut:

1. Memilih Pengerusi sementara dan Setiausaha sementara.
2. Melantik suatu jawatankuasa yang terdiri daripada enam (6) anggota dan empat (4) anggota lembaga untuk menentusahkan draf minit Mesyuarat Agung Tahunan Kali Ke-35.
3. Mengesahkan Minit Mesyuarat Agung Tahunan Kali ke-34 bertarikh 21hb Jun 2025.
4. Membentangkan laporan Lembaga, Pengurusan dan Jawatankuasa Audit Dalaman.
5. Menimbang dan meluluskan akaun teraudit Koperasi Bagi Tahunan Berakhir 31hb Disember 2025 dan subsidiari Koperasi, termasuk laporan Lembaga di bawah perenggan 59 (1)(c) Akta dan laporan juruaudit, dan pengagihan untung bersih teraudit.
6. Menimbang dan meluluskan Belanjawan Tahunan bagi Tahun Kewangan 2027.
7. Meluluskan pelantikan satu (1) panel yang tidak kurang daripada dua (2) orang, juruaudit yang merupakan juruaudit yang diluluskan oleh Suruhanjaya.
8. Menimbang dan meluluskan cadangan penubuhan subsidiari.
9. Menimbang dan meluluskan ruang lingkup dan had pelaburan wang lebihan Koperasi mengikut seksyen 54 Akta Koperasi 1993.
10. Menentukan had maksimum keterhutangan Koperasi.
11. Mendengar, menimbang atau memutuskan apa-apa cadangan atau hal urusan lain yang baginya suatu notis tidak kurang daripada tujuh (7) hari sebelum Mesyuarat Agung dipanggil telah diberikan kepada Koperasi; dan
12. Melantik empat (4) Anggota Lembaga yang akan gugur mengikut giliran.

Sekian, Terima Kasih

YAHYA ABSARUN
Setiausaha KKSKSB

TB 4290/91, Tingkat 2, Wisma Koop - Sawit, Jalan Haji Karim,
Peti Surat 1994, 91044 Tawau, Sabah.
Tel No : 089-778323 / 773632 Fax No : 089-750708
Email : kksksbtawau@gmail.com



MINIT MESYUARAT AGUNG TAHUNAN KE 34 BERTARIKH 21HB JUN 2025

MINIT MESYUARAT AGUNG TAHUNAN KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD (KKSKSB) KALI KE-34 YANG DIADAKAN PADA 21HB JUN 2025 BERTEMPAT DI SRJK (C) KUNG MING, TAWAU

NAMA KOPERASI	**: KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD (KKSKSB)**
ALAMAT	**: TB 4290/91, Wisma KOSAWIT, Jalan Haji Karim, P.O. Box 1994, Sabah, 91044 Tawau**
TARIKH NOTIS DIKELUARKAN	**: 04hb Jun 2025**
TARIKH MESYUARAT	**: 21hb Jun 2025**
TEMPAT	**: SRJK (C) KUNG MING, TAWAU**
MASA	**: 10.35 PAGI**
PENGERUSI MESYUARAT	**: Encik Mohd. Tahirullah Bin Mahmud**
SETIAUSAHA MESYUARAT	**: Puan Jusmih Bongkilau**
JUMLAH ANGGOTA	**: 1360 orang**
KEHADIRAN ANGGOTA	**: 953 orang**
TURUT HADIR	**: Suruhanjaya Koperasi Malaysia (SKM)**

(i) Puan Marni Binti Sulaiman (Penolong Pengarah SKM Sandakan)

(ii) Encik Wan Muhd Hafez Bin Wan Ngah (Penolong Juruaudit Kanan)

(iii) Puan Subaidah Binti Ibe (Penolong Pegawai Ehwal Ekonomi Kanan)

AGENDA MESYUARAT AGUNG SEPERTI DI BAWAH :-

1. MEMILIH PENGERUSI SEMENTARA DAN SETIAUSAHA SEMENTARA

1.1 Mesyuarat bersetuju untuk melantik Encik Mohd. Tahirullah Bin Mahmud (No. Anggota 1201) sebagai Pengerusi dan Puan Jusmih Bongkilau (No Anggota 1133) sebagai Setiausaha Sementara Mesyuarat Agung Tahunan Ke 34.

1.2 Encik Noor Salleh Bin Hj. Tamanong (No. Anggota 0001) bertanyakan isu Undang-Undang Kecil (UUK No.34(2)) berkenaan kuota Anggota Lembaga Koperasi, kemaskini dan edaran Buku UUK. Puan Marni Binti Sulaiman memaklumkan UUK koperasi telah dipinda pada 23hb Mei 2023. Pengerusi memaklumkan salinan digital UUK diedar melalui media sosial dan email perseorangan.

Nama Pencadang : En. Daeng Mohd Rafique Bin Mohamad Aziz
(No. Anggota 1259)
Nama Penyokong : En. Noor Salleh Bin Hj. Tamanong
(No. Anggota 0001)

2. MELANTIK SUATU JAWATANKUASA YANG TERDIRI ENAM (6) ANGGOTA BIASA DAN EMPAT (4) ANGGOTA LEMBAGA UNTUK MENENTUSAHKAN DRAF MINIT MESYUARAT AGUNG TAHUNAN.

2.1 Senarai jawatankuasa seperti berikut:

1. Encik Suffian Bin Dulis (No. Anggota 1308)
2. Puan Ernawati Binti Sumijan (No. Anggota 1441)
3. Encik Daeng Mohd Rafique Bin Mohammad Aziz (No. Anggota 1259)
4. Encik Muhammad Saufi Bin Taip (No. Anggota 1272)
5. Puan Hamida Binti Muddin (No. Anggota 0931)
6. Encik Muzamil Bin Samsul (No. Anggota 1280)

Keputusan **: Diterima**
Nama Pencadang **: Encik Muhd Syazany Bin Suhatdi (No. Anggota 1212)**
Nama Penyokong **: Encik Hazrin Bin Abd Hanip (No. Anggota 0966)**

3. MENGESAHKAN MINIT MESYUARAT AGUNG TAHUNAN KALI KE-33 BERTARIKH 22HB JUN 2024

3.1 Pengerusi Mesyuarat membacakan ringkasan Minit Mesyuarat Agung Tahunan Kali Ke-33 (MAT33) yang diadakan pada 22hb Jun 2024 bertempat di Grand Ballroom, Shangri-La Tanjung Aru, Kota Kinabalu.

Tindakan : Makluman

3.2 Merujuk kepada Agenda 2.8 MAT 33, Pengerusi memaklumkan bahawa Koperasi tiada hak terhadap aset-aset Taman Sawit yang telah dilelong kerana kesemua aset tersebut telah dicagar oleh MASAMA kepada MBSB tanpa pengetahuan dan kuasa Koperasi. Justeru, Koperasi hanya berhak menuntut keuntungan hasil daripada usahasama projek tersebut sahaja, manakala urusan lelongan aset dan pemilikan geran adalah di bawah bidang kuasa MBSB selaku pemegang cagaran.

Tindakan : Makluman

3.3 Pengerusi memaklumkan bahawa prestasi Kosmart Sg. Sungai yang sebelum ini mencatatkan kerugian telah diberi perhatian dan tindakan dengan mengambil langkah menjalin usahasama (JV) dengan Kedai Runcit Anis bermula Julai 2024. Manakala Kosmart di Sg. Pin dan Kalabakan menunjukkan prestasi yang stabil dan bertambah baik. Sementara Kosmart Balung pula berada di bawah pemantauan langsung dan penilaian semula oleh pihak pengurusan.

Tindakan : Pengerusi dan Biro

3.4 Pengerusi turut memaklumkan bahawa perintah mahkamah **SUIT NO.TWU-A72NCC-26/9-2021(MC2)** telah dikeluarkan dan Koperasi diarahkan untuk mendapatkan kembali semua aset berkaitan Jesselton Engineering Services (JES). Makluman ini menjelaskan isu yang dibangkitkan oleh Tuan Hj. Salim Bin Mohammad (No. Anggota 0012) semasa MAT33 berhubung status hutang JES sebanyak RM70,036.00 dan langkah susulan telah diambil oleh pihak pengurusan Koperasi melalui saluran undang-undang.

Tindakan : Makluman

3.5 Pengerusi memaklumkan bahawa ALK telah mengambil maklum cadangan daripada anggota berhubung isu projek-projek baharu dan akan menyediakan kertas kerja lengkap berserta Return on Investment (ROI) untuk sebarang projek besar sebelum dibentangkan dalam mesyuarat akan datang. Untuk makluman, ROI bagi cadangan Projek Stesen Minyak Petronas di Balung akan dibentangkan di Agenda 8.

Tindakan : Makluman

3.6 Pengerusi memaklumkan bahawa isu pertikaian projek Taman Sawit kini telah diselesaikan dan baki 111 geran lot telah diperoleh semula oleh Koperasi daripada MBSB.

Tindakan : Makluman

3.7 Pengerusi memaklumkan bahawa lot-lot perumahan telah diisytiharkan sebagai projek terbengkalai oleh Kementerian Kerajaan Tempatan dan Perumahan (KKTP) melalui notis **KKTP-800-1/147(72)**. Pembangunan semula projek lot-lot rumah terbengkalai akan dikendalikan sepenuhnya oleh KKTP.

Tindakan : Makluman

3.8 Tuan Hj. Salim Bin Mohammad (No. Anggota 0012) bertanyakan tentang bayaran RM210,000 yang dibuat kepada MBSB bagi mendapatkan semula 111 geran lot di Taman Sawit. Beliau berpandangan bahawa tindakan pembayaran yang dimaksudkan perlu mendapat kelulusan daripada MAT. Beliau turut mengajukan soalan kepada mesyuarat sama ada bersetuju dengan tindakan ALK ataupun tidak berhubung perkara yang dimaksudkan. Sebagai respon kepada pertanyaan Tuan Haji Salim Bin Mohamad (No. Anggota 0012), mesyuarat bersetuju meluluskan pembayaran sebanyak RM210,000 kepada MBSB.

Tindakan : Makluman

3.9 Setelah tiada sebarang bantahan dan pembetulan dicadangkan oleh anggota mesyuarat, minit MAT33 telah dicadangkan untuk diterima dan disahkan.

Keputusan : Disahkan tanpa pindaan
Nama Pencadang : Encik Hazrin Bin Abd Manap (No. Ahli 0966)
Nama Penyokong : Encik Muliadi Bin Latif (No. Ahli 1309)

4. MENIMBANG LAPORAN LEMBAGA, LAPORAN JAWATANKUASA AUDIT DALAMAN

4.1 Pengerusi membentangkan Laporan Lembaga bagi Tahun Kewangan 2024, termasuk aspek tadbir urus, pencapaian strategik dan pelaksanaan keputusan Mesyuarat Agung Tahunan sebelum ini.

Tindakan : Makluman

4.2 Seterusnya, Pengerusi membentangkan prestasi pengurusan Koperasi sepanjang tahun 2024 meliputi:

- Perkembangan projek seperti Stesen Minyak Petronas,
- Kemajuan pemulihan projek Taman Sawit,
- Penyata aliran tunai dan prestasi kewangan suku tahun.

Tindakan : Makluman

4.3 Wakil Jawatankuasa Audit Dalaman turut membentangkan hasil semakan audit dalaman, termasuk pematuhan terhadap polisi dalaman dan kawalan tadbir urus, dengan penekanan kepada:

- Pengurusan dokumen kontrak dan perjanjian,
- Kawalan terhadap proses bayaran dan kelulusan,
- Tindakan susulan audit tahun sebelumnya.

Tindakan : Makluman

4.4 Tuan Hj. Salim Bin Mohammad (No. Anggota 0012) mempersoalkan tentang cara pelaporan kewangan Koperasi yang mengambil kira 100% jumlah keuntungan Kosawit Petroleum Berhad (Stesen Minyak Petron) yang mana beliau berpandapat Syer Anggota 40% sepatutnya diasingkan daripada jumlah keuntungan bersih Koperasi. Tuan Hj. Alim Bin Angkah (No. Anggota 0523) bertanya kepada mesyuarat sama ada kita perlu gabungkan atau asingkan jumlah keuntungan tersebut. Pengerusi memaklumkan bahawa beliau akan mengadakan satu sesi perbincangan bersama audit luar Koperasi dan Tn Hj. Alim Bin Angkah (No. Anggota 0523) untuk menentukan cara pelaporan kewangan yang betul.

Tindakan : Pengerusi dan Bendahari

4.5 Mesyuarat bersetuju menerima dan merekodkan semua laporan yang dibentangkan sebagai sebahagian daripada rekod rasmi Mesyuarat Agung Tahunan Kali Ke-34.

Tindakan : Makluman

4.6 Setelah tiada sebarang bantahan dan pembetulan laporan oleh anggota mesyuarat, pembentangan Laporan Lembaga, Pengurusan dan Jawatankuasa Audit Dalaman telah dicadangkan untuk diterima.

Keputusan : **Diterima**

Nama Pencadang : **Encik Aziz Mustafa Bin Nurhakim (No. Ahli 1258)**

Nama Penyokong : **Encik Mohd Shafik Bin Rokyn (No. Ahli 1371)**

5. MENIMBANG DAN MELULUSKAN AKAUN-AKAUN TERAUDIT BAGI TAHUN KEWANGAN BERAKHIR 31HB DISEMBER 2024

5.1 Ringkasan Keuntungan Perniagaan Sebenar Ke Atas Budget Tahun 2024

DESKRIPSI	2024 SEBENAR (RM)	2024 BAJET (RM)	VARIANCE (SEBENAR 2024 VS BAJET 2024) (RM)	SEBENAR 2024 VS BAJET 2024 VARIANCE %
A. KEUNTUNGAN BERSIH PERNIAGAAN OPERASI KKSKSB				
PENGANGKUTAN BTS	750,652	1,453,147	(702,495)	-48%
PEMBEKALAN MINYAK PELINCIR & PETROL	75,661	68,500	7,161	10%
PENDAPATAN ANGGOTA	48,153	23,330	24,823	106%
PENDAPATAN LAIN	279,318	181,400	97,918	54%
JUMLAH PENDAPATAN PERNIAGAAN OPERASI KKSKSB	**1,153,784**	**1,726,377**	**(572,593)**	**-33%**
B. KEUNTUNGAN / (RUGI) BERSIH PERNIAGAAN ANAK SYARIKAT KKSKSB				
KOSAWIT PETROLEUM	479,700	550,206	(70,506)	-13%
MOREASIA TRAVEL SDN BHD	(14,236)	427,990	(442,226)	-103%
KOSMART	30,497	129,950	(99,453)	-77%
C. JUMLAH KEUNTUNGAN / (RUGI) BERSIH PERNIAGAAN ANAK SYARIKAT KKSKSB	**495,961**	**1,108,146**	**(612,185)**	**-55%**
D. JUMLAH PERBELANJAAN PENTADBIRAN & PENGURUSAN	**1,380,955**	**1,491,570**	**(110,615)**	**-7%**
KEUNTUNGAN BERSIH PENDAPATAN PERNIAGAAN OPERASI KKSKSB & ANAK SYARIKAT KKSKSB	**268,790**	**1,342,953**	**(1,074,163)**	**-80%**

Keuntungan Bersih Perniagaan Operasi KKSKSB

1) Pengangkutan BTS

Keuntungan untuk Pengangkutan BTS berjumlah RM750,652 mengalami defisit berbanding bajet sebanyak 48%. Ini adalah disebabkan oleh penurunan sebanyak 11% kuantiti BTS yang diangkut dan juga penamatan kontrak pengangkutan BTS di Ladang Sandau dan Ladang Pinawantai. Faktor ini juga turut dipengaruhi oleh peningkatan kos penyelenggaraan Tong Lori di Ladang Sg. Balung (49%) dan Ladang Sg. Kawa (78%).

2) Pembekalan Minyak Pelincir dan Petrol

Pendapatan sebenar berjumlah RM75,661 adalah melebihi bajet sebanyak 10%

3) Pendapatan Anggota

Berjumlah RM48,153 iaitu penambahan sebanyak 106% berbanding bajet (Faedah Pinjaman Anggota sebanyak RM47,813). Lain-lain Sumber Pendapatan Anggota adalah terdiri dari pendapatan daripada Pinjaman Am dan Yuran Ahli Baru.

4) Pendapatan Lain

Pendapatan Lain sebenar berjumlah RM279,318. Peningkatan sebanyak 54% berbanding bajet berjumlah RM181,400 adalah daripada akaun Dividen Stesen Minyak 60% yang tidak dibajetkan dalam tahun 2024 berjumlah RM104,175.

5) Kosawit Petroleum

Keuntungan Kosawit Petroleum tidak mencapai sasaran sebanyak 13% berbanding bajet adalah disebabkan oleh faktor sasaran jualan minyak yang tidak dicapai (Liter ADO 6% / MOGAS 2%) lebih kurang berjumlah RM1.43 juta. Oleh yang demikan keuntungan kosawit dalam tahun 2024 hanya berjumlah RM479,700.

6) Moreasiatravel Sdn Bhd

Mengalami kerugian sebanyak RM14,236 berbanding bajet berjumlah RM427,990. Kos sebenar bagi tahun 2024 berjumlah RM12,984 terdiri daripada kos Yuran Audit, Yuran Setiausaha Syarikat-Suruhanjaya Syarikat Malaysia (SSM), Yuran Professional dan lain-lain. Perancangan Bajet 2024 adalah untuk Program Umrah kepada anggota pada 2024 tetapi tidak mendapat sambutan semasa booth pameran dibuka pada MAT-33.

7) Kosmart

Keuntungan Kosmart berjumlah RM30,497 berbanding bajet sebanyak RM129,950 iaitu perbezaan sebanyak 77% adalah disebabkan ketidakcapaian jualan barangan runcit sebanyak RM1.76 Juta. Bagi Untung Kasar pula mengalami pengurangan sebanyak RM360,881 berbanding bajet.

i) KOSMART BALUNG SUPERMARKET – (RM102,834)
Kekurangan jualan runcit sebanyak RM1.41 juta berbanding bajet tahun 2024

ii) KOSMART KALABAKAN – RM96,195

iii) KOSMART SG PIN – RM16,548

iv) KOSMART SUNGAI-SUNGAI – RM20,588

Pendapatan JV RM34,746

Keuntungan Bersih Pendapatan Perniagaan Operasi KKSKSB dan Anak Syarikat bagi Tahun 2024 adalah berjumlah RM268,790 iaitu penurunan sebanyak RM1,074,163 @ 80% berbanding Bajet 2024.

MELULUSKAN PERBELANJAAN KOPERASI YANG MELEBIHI 5% DARIPADA BAJET BAGI TAHUN 2024

5.2 Ringkasan perbelanjaan melebihi 5%

DESCRIPTION	2024 SEBENAR RM	2024 BAJET RM	SEBENAR 2024 VS BAJET 2024 VARIANS RM	SEBENAR 2024 VS BAJET 2024 VARIANS %
Perbelanjaan ALK				
Jumlah:	**201,374**	**184,800**	**16,574**	**9%**
Perbelanjaan Am				
Jumlah:	**181,684**	**122,150**	**59,534**	**49%**

Terdapat 2 kumpulan akaun yang dibelanjakan melebihi 5% berbanding bajet 2024 iaitu Perbelanjaan ALK (9%) dan Perbelanjaan Am (49%) seperti berikut:

1) **Kos Perbelanjaan ALK (9%)** adalah merangkumi kos penginapan dan belanja mesyuarat (termasuk mesyuarat ad-hoc) dengan lebihan berbanding bajet berjumlah RM16,574.

2) **Perbelanjaan AM (49%)** adalah merangkumi kos perbelanjaan seperti :-
   I. Hutang Lapuk RM31,982 tidak dibajetkan tetapi diambil kira dalam Perbelanjaan Am.
   II. Sewa Tanah Stesen Minyak Petron lebihan RM19,200 atas kenaikan kadar sewa bulanan.

Tuan Hj. Salim Bin Mohammad (No. Anggota 0012) dan Encik Noor Salleh Bin Hj. Tamanong (No. Anggota 0001) menasihati agar ALK berbelanja secara berhemah mengikut kelulusan bajet.

Tindakan : ALK

MENIMBANG DAN MELULUSKAN PEMBAHAGIAN KEUNTUNGAN BERSIH BAGI TAHUN KEWANGAN BERAKHIR 31HB DISEMBER 2024

5.3 Cadangan Pembahagian Keuntungan

PERKARA	JUMLAH (RM)
Keuntungan Bersih KKSKSB dan Anak Syarikat	268,790
Pembahagian Keuntungan :	
1. Peruntukan Kumpulan Wang Amanah (wajib) 2% Pendidikan Koperasi 1% Pembangunan Koperasi	 5,376 2,688
2. Dividen Kepada Anggota (10% Atas Syer Berbayar Penuh)	 277,209
3. Elaun Kehormat Anggota Lembaga (Tertakluk Kepada Kelulusan MAT)	50,000
Jumlah Cadangan Pembahagian Keuntungan (RM)	**335,273**

Dibentang oleh : Encik Rojie Bin Ag Saleh (No. Anggota 0884)
Keputusan : Diterima
Nama Pencadang : Encik Muhd Anis Firdaus Bin Zamri (No. Anggota 1519)
Nama Penyokong : Encik Yaweh Q Nathaniel (No. Anggota 1084)

6. MENIMBANG DAN MELULUSKAN ANGGARAN BELANJAWAN TAHUNAN KOPERASI BAGI TAHUN 2026

6.1 Ringkasan Belanjawan 2026

	2026 BAJET (RM)	2025 PINDAAN (RM)	2025 BAJET (RM)	BAJET2026 VS PINDAAN 2025 VARIANCE(RM)	BAJET2026 VS PINDAAN 2025 VARIANCE(%)
A. KEUNTUNGAN BERSIH PERNIAGAAN OPERASI KKSKSB					
PENGANGKUTAN BTS	1,088,716	935,697	1,269,587	153,018	16%
PEMBEKALAN MINYAK PELINCIR & PETROL	76,080	75,980	69,300	100	0%
PENDAPATAN ANGGOTA	67,545	67,945	68,150	(400)	-1%
PENDAPATAN LAIN	262,500	259,200	182,000	3,300	1%
JUMLAH PENDAPATAN PERNIAGAAN OPERASI KKSKSB	**1,494,841**	**1,338,822**	**1,589,037**	**156,018**	**12%**
B. KEUNTUNGAN / (RUGI) BERSIH PERNIAGAAN ANAK SYARIKAT KKSKSB					
KOSAWIT PETROLEUM	401,408	388,500	503,960	12,908	3%
STESYEN MINYAK PETRONAS	-	-	178,075	-	
MOREASIA TRAVEL SDN BHD	(10,310)	(10,310)	25,094	-	0%
KOSMART	204,116	168,532	332,470	35,583	21%
C. JUMLAH KEUNTUNGAN / (RUGI) BERSIH PERNIAGAAN ANAK SYARIKAT KKSKSB	**595,214**	**546,722**	**1,039,599**	**48,491**	**9%**
D. JUMLAH PERBELANJAAN PENTADBIRAN & PENGURUSAN	**1,521,705**	**1,495,336**	**1,429,440**	**26,369**	**2%**
E. KEUNTUNGAN BERSIH PENDAPATAN PERNIAGAAN OPERASI KKSKSB & ANAK SYARIKAT KKSKSB	**568,349**	**390,209**	**1,199,196**	**178,141**	**46%**

Berikut adalah merupakan Belanjawan Tahunan bagi Tahun 2026. Data tersebut menunjukkan ringkasan perbandingan Pendapatan perniagaan KKSKSB & Anak Syarikat bagi Bajet 2026 ke atas Bajet Pindaan 2025.

1) Pengangkutan BTS

Bajet keuntungan untuk Pengangkutan BTS dianggarkan berjumlah RM1,088,716 iaitu peningkatan sebanyak 16% berbanding Pindaan 2025.

2) **Pembekalan Minyak Pelincir dan Petrol**

Pendapatan dibajetkan lebih kurang sama dengan Pindaan 2025 iaitu berjumlah RM76,080.

3) **Pendapatan Anggota**

Bajet 2026 berjumlah RM67,545 iaitu penurunan sebanyak 1% berbanding bajet pindaan. Sumber bagi Pendapatan Anggota terdiri daripada Faedah Pinjaman Anggota sebanyak RM47,813. Manakala, Lain-lain adalah pendapatan daripada Pinjaman Am dan Yuran Ahli.

4) **Pendapatan Lain**

Pendapatan Lain dibajetkan berjumlah RM262,500. Peningkatan sebanyak 1% berbanding Pindaan 2025. Bajet ini terdiri daripada Pendapatan Pendapatan Pelaburan & Faedah Bank, Pendapatan Sewa, Pendapatan Sewa – Taman Sawit, Yuran Perkhidmatan, Pendapatan Agen Insurans & juga Pendapatan 60% Dividen Stesen Minyak.

5) Kosawit Petroleum

Bajet 2026 Kosawit Petroleum berjumlah RM401,408 iaitu peningkatan sebanyak RM12,908 (3%) berbanding Pindaan 2025.

6) Stesen Minyak Petronas

Stesen Minyak Petronas tidak dibajetkan 2026 kerana dijangkaan projek Pembangunan Stesen Minyak masih dalam peringkat pembinaan.

7) **Moreasiatravel Sdn Bhd**

Dibajetkan rugi sebanyak RM10,310 kerana menampung kos-kos Perbelanjaan AM seperti pembaharuan Lesen (IATA & MITA), Yuran (Audit, Setiausaha Syarikat & Professional) dan Caj Bank.

Tuan Hj. Salim Bin Mohammad (No. Anggota 0012) mempersoalkan kenapa Moreasiatravel dibajetkan rugi. Pengerusi menjelaskan bahawa kos RM10,310 adalah untuk pembaharuan lesen yang berkaitan memandangkan ada rancangan untuk mengadakan usahasama perniagaan pelancongan dengan pihak Koperasi Pelancongan Batu Putih Sandakan.

Encik Noor Salleh Bin Hj. Tamanong (No. Anggota 0001) menawarkan peluang kerjasama dengan Angkatan Koperasi Kebangsaan Malaysia Berhad (Angkasa) dalam peluang perniagaan yang berpotensi. Pengerusi bersetuju untuk mengadakan perbincangan lanjut berhubung tawaran berkenaan.

8) Kosmart

Bajet 2026 bagi Kosmart pula berjumlah RM204,116 iaitu peningkatan sebanyak 21% berbanding Pindaan Bajet 2025.

I. KOSMART BALUNG SUPERMARKET – RM67,185
Jangkaan peningkatan sebanyak 44% berbanding Pindaan 2025

II. KOSMART KALABAKAN – RM67,861
Jangkaan peningkatan sebanyak 17% berbanding Pindaan 2025

III. KOSMART SG PIN – RM19,026
Jangkaan peningkatan sebanyak 35% berbanding Pindaan 2025

IV. KOSMART SUNGAI-SUNGAI – RM50,044
Pendapatan JV berjumlah RM60,000 (RM5,000/bulan). Tolak perbelanjaan RM9,986 (Sewa Kedai, Secretarial Fee & Yuran Audit)

Secara keseluruhannya, jangkaan Keuntungan Bersih Pendapatan daripada Perniagaan Operasi KKSKSB dan Anak Syarikat bagi tahun 2026 adalah berjumlah RM568,349 iaitu peningkatan sebanyak RM178,141@ 46% berbanding Pindaan Bajet 2025.

Dibentang oleh : Encik Rojie Bin Ag Saleh (No. Anggota 0884)
Keputusan : Diterima
Nama Pencadang : Encik Muhd Syazany Bin Suhatdi (No. Anggota 1212)
Nama Penyokong : Encik Muliadi Bin Latip (No. Anggota 1309)

7. MELULUSKAN PELANTIKAN SATU (1) PANEL YANG TIDAK KURANG DARIPADA DIA (2) ORANG JURUAUDIT YANG DILULUSKAN OLEH SURUHANJAYA

7.1 Mesyuarat telah dibuka bagi cadangan meluluskan pelantikan satu (1) panel juruaudit yang terdiri daripada tidak kurang daripada dua (2) orang juruaudit, dan merupakan juruaudit yang diluluskan oleh Suruhanjaya Koperasi Malaysia (SKM).

7.2 Cadangan ini turut mencadangkan agar mandat penuh diberikan kepada Ahli Lembaga Koperasi (ALK) untuk membuat keputusan berkenaan pelantikan panel juruaudit tersebut.

7.3 Setelah tiada bantahan, mesyuarat sebulat suara bersetuju untuk meluluskan pelantikan panel juruaudit tersebut serta memberikan mandat penuh kepada ALK untuk menentukan pelantikan juruaudit selaras dengan kehendak SKM.

Dibentang oleh : Encik Abdul Ghaffar Bin Gordani (No. Anggota 1208)
Keputusan : Diterima
Nama Pencadang : Encik Aziz Mustafa Bin Nurhakim (No.Anggota 1258)
Nama Penyokong : Encik Muliadi Latif (No. Anggota 1309)

8. MENIMBANG DAN MELULUSKAN CADANGAN PENUBUHAN SUBSIDIARI

8.1 Pengerusi memaklumkan bahawa Koperasi Kakitangan Sawit Kinabalu Sabah Berhad (KKSKSB) bercadang untuk menubuhkan sebuah syarikat subsidiari di bawah KKSKSB yang akan bertanggungjawab khusus dalam menguruskan operasi dan kewangan Stesen Minyak PETRONAS Apas Balung, Tawau.

8.2 Cadangan ini bertujuan untuk menstrukturkan pengurusan projek secara profesional, membolehkan akaun berasingan disediakan untuk audit dan pemantauan, serta menyediakan asas kukuh untuk pelaburan masa hadapan.

8.3 Mesyuarat dimaklumkan bahawa kertas kerja lengkap berserta anggaran Return on Investment (ROI) telah dibentangkan. Antara maklumat utama termasuk:

- Kos Pelaburan Awal: **RM4,966,500**
- Jumlah Perbelanjaan Operasi Tahunan: **RM580,000**

  (termasuk Upah & Gaji RM180,000, Operasi **RM150,000**, Faedah Pinjaman **RM150,000**, Perbelanjaan Lain **RM100,000**)
- Keuntungan Bersih Diunjurkan: **RM498,000** setahun
- Pulangan Atas Pelaburan (ROI): Diunjurkan sebanyak **10%**

8.4 Datuk Hj. Wasli Bin Mohd Said (No. Anggota 0183) dan Encik Noor Salleh Bin Hj. Tamanong (No. Anggota 0001) bertanya tentang keperluan penubuhan Syarikat Subsidiari Perniagaan Stesen Minyak Petronas yang baru. Pengerusi menjelaskan bahawa keperluan ini sejajar dengan kehendak pihak Petronas. Noor Salleh Bin Hj. Tamanong (No. Anggota 0001) menambah, kenapa perlu wujud satu lagi Stesen Minyak Petronas sedangkan Koperasi telah mengusahakan Stesen Minyak Petron di lokasi yang berhampiran. Pengerusi memaklumkan bahawa sekiranya Koperasi tidak memanfaatkan peluang ini, maka pihak lain akan merebut peluang tersebut sepertimana yang dimaklumkan oleh pihak Petronas Dagangan Berhad sendiri.

8.5 Setiausaha memohon kelulusan mesyuarat bagi menubuhkan anak Syarikat Koperasi, Moreasiatravel Sdn Bhd dan Koop Sawit Mart Sdn Bhd. Datuk Hj. Wasli Bin Mohd Said (No. Anggota 0183) bertanya tentang keperluan penubuhan anak syarikat Koperasi tersebut. Puan Herdawaty Binti Mohd Tamrin (No. Anggota 0925) memaklumkan bahawa penubuhan tersebut hendaklah diminitkan di dalam MAT untuk tujuan pendaftaran anak syarikat kepada SKM.

8.6 Setelah tiada bantahan diterima daripada anggota, mesyuarat sebulat suara bersetuju untuk meluluskan penubuhan subsidiari seperti yang dicadangkan, dan memberikan mandat penuh kepada Anggota Lembaga untuk mengurus proses pendaftaran, perundangan, dan pelaksanaan operasi subsidiari tersebut.

Dibentang oleh : Encik Mohd. Tahirullah Bin Mahmud (No. Anggota 1201)
Keputusan : Diterima
Nama Pencadang : Encik Hazrin Bin Abd Hanip (No.Anggota 0966)
Nama Penyokong : Encik Mohd Azrulnizam Bin Kuswadi Nata (No. Anggota 1310)

9. MENIMBANG DAN MELULUSKAN RUANG LINGKUP DAN HAD PELABURAN YANG DIBIAYAI OLEH WANG LEBIHAN KOPERASI

9.1 Mesyuarat dimaklumkan bahawa mengikut peruntukan Seksyen 54 Akta Koperasi 1993, koperasi dibenarkan melabur lebihan wang dalam instrumen pelaburan yang dibenarkan oleh Suruhanjaya Koperasi Malaysia (SKM).

9.2 Mesyuarat turut dimaklumkan bahawa jumlah lebihan wang koperasi setakat ini ialah RM10,000,000.00, yang boleh dimanfaatkan melalui pelaburan strategik demi manfaat jangka panjang koperasi dan anggota.

9.3 Justeru, cadangan dikemukakan agar had dan ruang lingkup pelaburan Koperasi ini disemak dan diluluskan, dengan mandat diberikan kepada Anggota Lembaga untuk menyemak setiap cadangan pelaburan agar mematuhi semua keperluan undang-undang serta kelulusan SKM.

9.4 Tuan Hj. Alim Bin Angka (No. Anggota 0523) bertanyakan tentang keperluan had melabur wang Koperasi sebanyak RM10 juta kerana dikhuatiri boleh membuka ruang salah guna kuasa di kalangan ALK. Pn Herdawaty Binti Mohd Tamrin (No. Anggota 0925) menjelaskan bahawa agenda ini adalah atas nasihat SKM untuk memanfaatkan lebihan wang Koperasi sekiranya ada dan tindakan pelaburan ini perlu diminitkan dalam MAT.

9.5 Setelah tiada sebarang bantahan diterima, mesyuarat telah sebulat suara meluluskan cadangan tersebut, termasuk memberikan mandat kepada Anggota Lembaga untuk menyemak, melulus dan melaksanakan pelaburan wang lebihan koperasi selaras dengan Seksyen 54 Akta Koperasi 1993.

Jumlah Pelaburan : RM10,000,000.00
(RINGGIT MALAYSIA SEPULUH JUTA)

Dibentang oleh : Encik Mohd. Tahirullah Bin Mahmud
Keputusan : Diterima
Nama Pencadang : Encik Hazrin Abd Manap (No.Ahli 0966)
Nama Penyokong : Encik Aziz Mustafa Bin Nurhakim (No. Ahli 1258)

10. MENENTUKAN HAD MAKSIMUM KETERHUTANGAN KOPERASI

10.1 Pengerusi memaklumkan bahawa selaras dengan peruntukan Seksyen 50 Akta Koperasi 1993, koperasi hendaklah menentukan had maksimum keterhutangan yang dibenarkan dengan kelulusan Mesyuarat Agung.

10.2 Mesyuarat dimaklumkan bahawa cadangan had maksimum keterhutangan Koperasi adalah sebanyak RM10,000,000.00 yang diperuntukkan bagi keperluan pembiayaan pelaburan anak syarikat koperasi.

10.3 Tn Hj. Salim Bin Mohammad (No. Anggota 0012) bertanya apa keperluan meletakkan had keterhutangan Koperasi sehingga RM10 juta. Pn. Herdawaty Binti Mohd Tamrin (No. Anggota 0925) menjelaskan bahawa keperluan memohon kelulusan ini adalah untuk memudahkan pembiayaan kewangan projek perniagaan yang berpotensi pada masa akan datang.

10.4 Setiausaha kemudiannya memohon seorang pencadang dan seorang penyokong daripada kalangan anggota bagi menyokong cadangan ini:

10.5 Setelah tiada bantahan diterima, mesyuarat sebulat suara bersetuju meluluskan had maksimum keterhutangan koperasi sebanyak RM10,000,000.00 seperti yang dicadangkan.

Jumlah Keterhutangan	**: RM10,000,000.00 (RINGGIT MALAYSIA SEPULUH JUTA)**
Dibentang oleh	**: Encik Mohd. Tahirullah Bin Mahmud (No. Anggota 1201)**
Keputusan	**: Diterima**
Nama Pencadang	**: Encik Mohd Nawawi Bin Nayong (No.Anggota 1300)**
Nama Penyokong	**: Encik Muliadi Bin Latip (No. Anggota 1309)**

11. MENDENGAR, MENIMBANG ATAU MEMUTUSKAN APA-APA CADANGAN ATAU URUSAN PERNIAGAAN LAIN KOPERASI YANG BAGINYA SUATU NOTIS TIDAK KURANG DARIPADA 7 HARI TELAH DIBERIKAN

Usul No.1

MENCADANGKAN ELAUN KEHADIRAN ANGGOTA KE MESYUARAT AGUNG TAHUNAN DAPAT DIKAJI SEMULA BERGANTUNG KEPADA PRESTASI KEUNTUNGAN KOPERASI. Usul ini merujuk kepada cadangan semasa Mesyuarat Agung Tahunan Kali Ke-33 (MAT33).

Elaun kehadiran anggota ke Mesyuarat Agung Tahunan dapat dikaji semula secara berkala berdasarkan prestasi keuntungan Koperasi, dan sebarang kenaikan hanya akan dilaksanakan sekiranya keuntungan bersih tahunan mencapai tahap yang ditetapkan oleh ALK serta tidak menjejaskan agihan dividen kepada anggota.

Encik Noor Salleh Bin Hj. Tamanong (No. Anggota 0001) membangkitkan soal pembayaran elaun kehadiran MAT di antara anggota yang hadir secara bersemuka dengan anggota yang mengikuti secara dalam talian, kadar pembayaran elaun seharusnya sama atau tidak menunjukkan perbezaan ketara. Pengerusi menjelaskan bahawa hal ini akan ditimbang mengikut kemampuan kewangan Koperasi.

Dibentang oleh	**: Encik Mohd. Tahirullah Bin Mahmud (No. Anggota 1201)**
Keputusan	**: Diterima**
Nama Pencadang	**: Jupri Bin Sabang (No. Anggota 1039)**
Nama Penyokong	**: Masdar Bin Mahmud (No. Anggota 0629)**

Usul No. 2

KERAIAN AHLI KOPERASI

(2.1) MENGADAKAN CABUTAN BERTUAH SEMASA MESYUARAT AGUNG TAHUNAN KOPERASI. TUJUAN CABUTAN INI ADALAH MENGGALAKAN KEHADIRAN GOLONGAN PESARA. AGIHAN HADIAH SELEPAS MESYUARAT.

Keputusan : Ditolak
Nama Pencadang : Eirnah Nur Amira Amir (No. Anggota 1624)
Nama Penyokong : Farah Nazirah Binti Malik (No. Anggota 1639)

(2.2) MEMBERI WANG KERAIAN KEPADA SEMUA AHLI KOPERASI SEBANYAK RM100. TUJUAN WANG KERAIAN INI ADALAH MEMBANTU AHLI TERUTAMA GOLONGAN PESARA. AGIHAN DUIT SEBELUM PERAYAAN (TAHUN BARU CINA, HARI RAYA DAN KRISMAS).

Keputusan : Ditolak
Nama Pencadang : Jamimah Binti James Bell (No. Anggota 0550)
Nama Penyokong : Salma Binti Jainal (No. Anggota 0574)

(2.3) BANTUAN SEBANYAK RM300 SECARA ONE OFF KEPADA AHLI KOPERASI YANG MENGHADAPI PENYAKIT BERBAHAYA. TUJUAN MEMBANTU MERINGAN BEBAN AHLI UNTUK MENJALANKAN RAWATAN. AGIHAN DUIT DIBUAT SETELAH PENGESAHAN DARI HOSPITAL KERAJAAN ATAU HOSPITAL SWASTA.

Keputusan : Diterima dengan kajian lanjut
Nama Pencadang : Jasneh Bin Abdullah (No. Anggota 0948)
Nama Penyokong : Nur' Ain Zadariah Binti Dahirin (No. Anggota 1456)

(2.4) BAJU TSHIRT UNTUK AHLI KOPERASI SIAP LOGO DI BERI SEMASA MESYUARAT AGUNG.

Keputusan : Ditolak
Nama Pencadang : Fatin Nur Famizah Binti Lahabang (No. Anggota 1392)
Nama Penyokong : Edward Majanap (No. Anggota 1633)

12. MEMILIH ANGGOTA LEMBAGA KOPERASI (ALK) BAGI TAHUN 2025 / 2026

Mengikut UUK koperasi **satu pertiga** daripada **12 orang** ALK akan gugur setiap tahun. Maklumat adalah seperti berikut :-

(a) Barisan ALK yang gugur mengikut giliran:-

BIL	ALK GUGUR
1	Encik Mohd Tahirullah Bin Mahmud
2	Puan Jusmih Bongkilau
3	Encik Rojie Bin Ag Saleh
4	Encik Charis Saliun
5	Encik Geros @ Rejo Gontak

(b) Prosedur pemilihan adalah seperti berikut:-

BIL	CALON ALK	PENCADANG	PENYOKONG	KEPUTUSAN / BIL. UNDI
1	Puan Diyana Binti Mhd Zawawi (No. Anggota: 1059)	Wan Laisha Binti Jumaat (No. Anggota: 1206)	Dg. Juraidah Binti Ag Kipli (No. Anggota: 1622)	648
2	Encik Mohd Tahirullah Bin Mahmud (No. Anggota: 1201)	Suffian Bin Dulis (No. Anggota: 1208)	Anthanny Ginsos (No. Anggota: 0123)	632
3	Encik Rojie Bin Ag Saleh (No. Anggota: 0884)	Jamimah Bte James Bell @ Abdullah (No. Anggota: 0550)	Salma Bte Jainal (No. Anggota: 0574)	640
4	Encik Charis Saliun @ Muhd Ghozi (No. Anggota: 0984)	Ricky Morales (No. Anggota: 1104)	Rahiman Bin Rostam (No. Anggota: 1275)	660
5	Encik Geros @ Rejo Gontak (No. Anggota: 0974)	Hyndica Bin Ibrahim (No. Anggota: 1256)	Mohd Dzulizwan Bin Julius (No. Anggota: 1475)	519
6	Encik Ceanry Ayub (No. Anggota: 0698)	Datuk Wasli Bin Hj. Mohd Said (No. Anggota: 0183)	Hj. Misman Bin Misran (No. Anggota: 0504)	319

Keputusan :

BIL	CALON ALK	KEPUTUSAN / BIL. UNDI
1	Encik Charis Saliun @ Muhd Ghozi (No. Anggota: 0984)	660
2	Puan Diyana Binti Mhd Zawawi (No. Anggota: 1059)	648
3	Encik Rojie Bin Ag Saleh (No. Anggota: 0884)	640
4	Encik Mohd Tahirullah Bin Mahmud (No. Anggota: 1201)	632
5	Encik Geros @ Rejo Gontak (No. Anggota: 0974)	519

(c) Keputusan barisan ALK yang terbaru adalah seperti berikut :-

Bil	Barisan ALK
1	Encik Mohd Tahirullah Bin Mahmud
2	Encik Rojie Bin Ag Saleh
3	Encik Yahya Absarun
4	Encik Charis Saliun
5	Encik Geros @ Rejo Gontak
6	Encik Hamka bin Hakim
7	Encik Muhammad Izwan Sanuddin
8	Encik Irwan Tajuddin
9	Encik Shahrul Azmin
10	Encik Yehezkiel Musa
11	Puan Diyana Binti Zawawi
12	Encik Irfanshah Jambra

**** Pemilihan jawatan akan ditentukan dalam mesyuarat aggota lembaga pertama akan datang dan salinan senarai anggota lembaga koperasi perlu dihantar kepada suruhanjaya dalam tempoh 14 hari selepas tarikh mesyuarat ini mengikut seksyen 14(1)(b), Akta Koperasi 1993. ****

Minit dicatat oleh:

YAHYA BIN ABSARUN
Setiausaha KKSKSB

Minit disahkan oleh:

MOHD. TAHIRULLAH BIN MAHMUD
Pengerusi KKSKSB

<u>LAMPIRAN (A)</u>

SENARAI NAMA PENENTUHSAH DRAF MINIT MESYUARAT AGUNG TAHUNAN MESYUARAT AGUNG TAHUNAN KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD (KKSKSB) KALI KE-34 YANG DIADAKAN PADA 21HB JUN 2025 JAM 10.35 PAGI BERTEMPAT DI SJK (C) KUNG MING, TAWAU BAGI TAHUN 2025

<table>
<tr><th>BIL</th><th>NAMA</th><th>KATEGORI</th><th>TANDATANGAN</th></tr>
<tr><td>1</td><td>Encik Suffian Dulis</td><td rowspan="6">6 orang Anggota Biasa</td><td></td></tr>
<tr><td>2</td><td>Puan Ernawati Sumijan</td><td></td></tr>
<tr><td>3</td><td>Encik Daeng Mohd Rafique Mohammad Aziz</td><td></td></tr>
<tr><td>4</td><td>Encik Muhammad Saufi Taip</td><td></td></tr>
<tr><td>5</td><td>Puan Hamida Muddin</td><td></td></tr>
<tr><td>6</td><td>Encik Muzamil Samsul</td><td></td></tr>
<tr><td>7</td><td></td><td rowspan="4">4 orang Anggota Lembaga</td><td></td></tr>
<tr><td>8</td><td></td><td></td></tr>
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Senarai Kehadiran Mesyuarat Agung Tahunan Kali Ke-34
Koperasi Kakitangan Sawit Kinabalu Sabah Berhad
(21 Jun 2025 - Sabtu)

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
BERSEMUKA - 785 ANGGOTA			
1	Ab Muksin Bin Piuddin	790228125619	1072
2	Abanan @ Adnan Ahmad	640204125901	0778
3	Abd Manap Rasid	640612125695	0062
4	Abd Rahsid Mohd Yussop	781012125113	0963
5	Abd Rama A/K Thomas	831209126059	1189
6	Abd Raziq Iqbal Bin Ramli	990718126995	1565
7	Abd.Rahman Hj.Mohd.Nooh	540316125465	0218
8	Abd.Wahid Hj.Abd.Ghafar	470516125047	0212
9	Abdul Azid Ghani	500302125871	0069
10	Abdul Ben Tikuwat	510624125179	0059
11	Abdul Fauzi Bin Hassan	831228125895	1226
12	Abdul Ghaffar Bin Gordani	831013125417	1208
13	Abdul Halim Abirani	850708125783	1188
14	Abdul Halim Bin Mannan	880101125741	1062
15	Abdul Hamid Bin Rasit	610218125569	0693
16	Abdul Hamid Tuah	761007125807	1207
17	Abdul Karim Julkanain	720901125739	1346
18	Abdul Lani Bin Sani	521130125121	0594
19	Abdul Laning Bin Sani	560814125757	0643
20	Abdul Marin B.Jalaludin	641118125459	0604
21	Abdul Rahim Bin Otong	510603125225	0730
22	Abdul Rahman Bin Ali	610702125237	0747
23	Abdul Razak Kassiran	740713125959	0758
24	Abdullah Al-Sagoff Bin Yunos	920712125445	1490
25	Abdullah Hadynoor Bin Dahlan	851031126075	1065
26	Abdullah Hj.Abd.Majid	550530125123	0296
27	Abdullah Mubarrak Bin Abdul Rashid	980323126107	1617
28	Abidin B.Adjulla	760823125093	0911
29	Abu Bakar Galundang	691117125487	0799
30	Abu Hanifah Mon	520325106073	0346
31	Abu Hasim Musa	560302125411	0088
32	Adam Bin Linus	900111125847	1102
33	Aditagusdanivemberi Bin Agus	901125126589	1470
34	Adlee Bin Dinu	860108125885	1613
35	Adon Berman	600131125065	0400
36	Adreen Ozzylee Bin Sohaineh	891005125403	1662
37	Afzaninira Nirwana Binti Sidiq	880130495610	1549
38	Ag. Shahrulizam Bin Mohd Yusof	870410495595	1107
39	Ag.Mohd.Rezal Abd.Razak	780430125509	0890
40	Agus Sulia Bin Suyarto	820822125093	1416
41	Ahmad Bin Arasad	840801125383	1129
42	Ahmad Bin Sidik	650412125497	1053
43	Ahmad Faiq Bin Murthy	931013126821	1415
44	Ahmad Isa Bin Jalaton	860121125679	1175
45	Ahmad Khairi Anuar Bin Zani	950107125073	1461
46	Ahmad Sahzwan Bin Sahrani	991016127699	1559

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
47	Ahmad Zuhairi Bin Zamri	971021126297	1647
48	Ahmadi Hj.Amat	550410125217	0365
49	Ahmadul Brahim	590825125055	0083
50	Ahmat Bin Talani	690225125615	1236
51	Aidil Bin Ibrahim	790825125465	1421
52	Alahuddin Mohd.Sarah	580701125505	0328
53	Alamjuri Bin Buhuri	570803125427	0240
54	Alawi Turung	720618125549	0903
55	Alesterlee Janawi	980318125089	1552
56	Alex Bin Kopong	720828125563	1097
57	Alfian Bin Abdul Mansah	780825125853	1077
58	Alim Angkah	540606125631	0523
59	Alphonsus Kasu	760803125475	1203
60	Alwin Rafahal	850715126004	1044
61	Aman Bin Mujan	860515495357	1408
62	Amie Suciaani Rusli	780313125200	0790
63	Amirkhan Bin Sumdorkhan	620407125583	0877
64	Amirullah Bin Mading	690609125745	0763
65	Amituddin Bin Mat Taripin	790519125301	1180
66	Amran Bin Barahim	840916126319	1231
67	Amran Kenzie	711218125473	0771
68	Amzani Lamit	530911125217	0370
69	Andrew Lojumin	691221125495	0917
70	Anita G Anna Burma	740929125878	1661
71	Anthanny Ginsos	650723125208	0123
72	Anwar Bin Asmin	840410125757	1638
73	Apijah @ Afizah Binti Ariffin @ Etting	760403125038	1514
74	Apolonia Kingngas	740420125592	0775
75	Arfian Bin Ishak	710629125051	0852
76	Argent Dickin	460731715091	0356
77	Arifin Pati@Selamat Bin Pateh	690310126049	1369
78	Arizan Bin Akbar	921006126963	1625
79	Arlizam Bin Ariffin	780417125117	1243
80	Arni Abd.Munnan	700516125830	0842
81	Arshad Bin Uton	550708125287	0780
82	Arthur Fredoline	950625126199	1601
83	Asbudi Bin Amire	870805496461	1485
84	Asiah Bt.Laru	700512125374	0588
85	Asiah Bte Mohd.Hassan	581220125496	0253
86	Asman Bin Mulis	890904126341	1187
87	Asmari @ Ibrahim Bin Awang	790520125659	1223
88	Asmawi Padilah	881014495511	1035
89	Asmijan Bin Asmarah	910605126427	1591
90	Asni Samsuddin	871225125272	1012
91	Aspa Bin Lamin	600519125635	0819
92	Asraful Bin Salleh	840728125685	1520
93	Asrang Bin Abdullah	911231125773	1302
94	Assofyan Katoo	760512125811	0965
95	Atiqah Shahirah Binti Safarwan	960528125070	1582
96	Awang Afzanizam Bin Habillias	780501125347	1641
97	Awang Askel	610816125411	0090

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
98	Awang Jais Raflin	800524126049	0970
99	Awang Matsahat Bin Alli	760706125457	1249
100	Awang Mislin Bin Okrih	730518125073	0674
101	Awang Ridhuan Bin Md Lakat	880429495949	1233
102	Azdiah Takun	840505125362	0954
103	Azeman Rasley	640815125361	0625
104	Azhari Bin Lojumin	911019125821	1252
105	Aziz Mustafa Bin Nurhakim	861117496009	1258
106	Azlina Binti Juami	930410126222	1372
107	Azman Bin Asmat	860710495811	1130
108	Azmi Bin Amirakob	750808125635	1492
109	Azmi Matli	860510125277	1248
110	Azmil Bin Paharudin	881002495151	1592
111	Azni Bin Jailani	790119125425	1564
112	Azri Bin Ahmad	881121125655	1350
113	Azrin Bin Awang	861002497095	1265
114	Azrina Binti Abu Hanifah	800904125494	1509
115	Azwan Bin Abu Nawas	890822125281	1294
116	Bakkeri Bin Djangki	751020125503	0894
117	Barbara Gabriel	531204125212	0684
118	Basir Bin Majuddin @ Madjuddin	751105125211	1487
119	Basir Bin Yusoff	790324125547	0898
120	Bidin @ Abd Kadir Hassan	570115125503	0350
121	Blasius Jailis	940203126755	1614
122	Bob Asmin Rahmat	781020125869	0731
123	Boniface Damianus	740409125823	1041
124	Brain Michael	830323126541	1172
125	Brandon Dee Jikat	940731125369	1391
126	Brian Joannes	920229875027	1655
127	Budaini Agus Chodde	810915125261	1000
128	Burhanuddin Hamading	850515125859	0976
129	Callixtus Joannes Tasim	811028125497	1293
130	Ceanry Bin Ayub	660520125039	0698
131	Cecelia Polo	550609715206	0010
132	Chai Oui Yung	510530125186	0712
133	Chan Kuan Ying	460926085368	0304
134	Charis Saliun @ Muhd Ghozi	810426125105	0984
135	Chin Kui Yu	480701125013	0025
136	Chin Mui Nyuk	531014125254	0375
137	Chin Set Fui	571118125407	0305
138	Chin Soon Loi	611019125173	0541
139	Cho Vui Kong	500206125177	0366
140	Chong Chok Ken	550720125052	0438
141	Chrispina G.Mandali	741004125424	0593
142	Christina Ak Lang	770624125452	0929
143	Christopher Sipawi	531020125357	0027
144	Chu Kim Zhe	771224125028	0779
145	Chui Fung Chin @ Rose	451004125154	0452
146	Chung Chiong	461123125009	0024
147	Chung Moi Kui	530822125194	0302
148	Chung Shing On @ Andrew Chung	520524125023	0190

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
149	Cianesus Ayoh	780512125393	1173
150	Coreen Rozina Aman Sham	740224125042	0754
151	Cylorlyne Avila Yangun	931030126030	1471
152	Cynthia Voon Fui Ling	561203125138	0015
153	D Rizam Bin Datu Sampolna	790801125807	1241
154	Daeng Mohd Rafique Bin Mohammad Aziz	920909126193	1259
155	Dahlan Tuda	790523126251	1037
156	Danil Johnius	820901126553	1151
157	Darman Shah Bin Tiasah	810412125577	1127
158	Darry Anne Madeus	931111125072	1329
159	Dasliah Binti Madiah	791219125232	1264
160	Dat Saidil	661012125731	0988
161	Datu Mohd Zulfikar Bin Datu Mohamad	910111126357	1528
162	Daud Idol	590217125529	0426
163	David Chong Yun Ming	590716125179	0579
164	David Wan Yin Foo	420518135067	0179
165	Dayang @ Jamilah Bt. Ahmadal	580422125406	0465
166	Dayang Juraidah Binti Ag Kipli	760112125150	1622
167	Dayang Nurfaezah Binti Datu Kassim	950202125370	1396
168	Dayang Rahimah Binti Utung	771007125320	0891
169	Delton Bin Juin	781213125881	1357
170	Denitri Bin Hendry	911028125639	1109
171	Dezy Nilus	840501125648	1653
172	Dg Razlinah Abd Razak	840226125650	1239
173	Diaman Bin Kibong	720523125343	1276
174	Diana Binti Paharudin	790406125778	1229
175	Dion Bin Ronsen	820412125509	1361
176	Diris Bin Basar	581010125973	0664
177	Diyana Binti Mhd Zawawi	881226125010	1059
178	Donny Joachim	800414125723	1082
179	Dorothy Lee Gee Fong	550928125000	0437
180	Dulitah Binti Eging	720711125164	1620
181	Durasik Pudok	580703125891	0089
182	Ebit Bin Mahmud	870331495415	1142
183	Eddey Sokiau	930330126679	1554
184	Eddy Sophian B.Pulle	521013125261	0626
185	Edna Janet Edmund	840802125190	1094
186	Edris Apna	510408715131	0339
187	Edshahary Bin Saidin	850316125725	1450
188	Edward Majanap	710116125857	0578
189	Effarina Durahim	870504125288	1013
190	Eirnah Nur Amira Binti Amir	961014126222	1624
191	Elffie Johnny Majamin	920125125344	1649
192	Emelia Muni	770617125956	1254
193	Emily Binti Kadang	861121495180	1576
194	Emit Ombou	550625125417	0215
195	Enchek Dewet	510928715135	0079
196	Ernawati Binti Sumijan	710708125658	1441
197	Ernawaty Arju	730216125246	0863
198	Ersanti Binti Arju	770316125290	1052
199	Ervina Binti Ag Jalil	770831125076	1234

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
200	Etrie Hartina Binti Kahar	880420495686	1330
201	Faireck Ragiki	810118125197	1006
202	Fandi Ahmat	860714495739	0991
203	Farah Nazirah Binti Malik	981025126058	1639
204	Farinah Binti Pardi	920124126388	1439
205	Fatin Nur Famizah Binti Lahabang	940327125826	1392
206	Fauzi Bin Mohd Yassin	840306125773	1075
207	Fazir Abdul Laning	811205125691	1197
208	Fiesal Ebro	581111125411	0727
209	Firman Bin Hambali	880119125037	1494
210	Fitriyani Binti Nanang	770916125374	1472
211	Flora Liew @Liew Nyuk Fung	520221125296	0192
212	Fong En Yun	570106125288	0468
213	Fong Lee Lee	570217125096	0023
214	Fong Wai Hong	530824125227	0380
215	Fung Eng Kiong	530825125093	0293
216	Geoffrey Mandali	470808125015	0202
217	Geros @ Rejo Gontak	750205125345	0974
218	Goh Hui Bee	721105125134	0808
219	Goh Mei Wei	790305125162	0833
220	Gunhwang Bin Simang	890801125397	1650
221	Gusman Bin Ali	820929125579	1126
222	Gustin B.Gunalong @ Augustine Gundarong	680229125365	0768
223	Hadiah William	790408125958	1014
224	Hafiz Hosdi	870620496107	1247
225	Hajiah Binti Rabbahil	750514125816	1093
226	Haliden@Halidin Abdul Rahman	650415715943	0697
227	Halima Tusdiah Hj.Mullar	730925125062	0708
228	Halimah Binti Kk Baibayan	700205125606	1533
229	Hamida Muddin	821023125948	0931
230	Hamka Hakim	820309126079	0942
231	Hamsa Bin Asis	921228126117	1411
232	Hamsah Bin Lahamid	930803126469	1277
233	Hamzah Bin Tarebbang	860717496323	1278
234	Hanafih Bin Utok@Amran	890205126369	1534
235	Hanizah Binti Han Suan Kuang @ Mohd Hanafiah	791109125346	1116
236	Hasanuddin Salinri	770609125737	1018
237	Hasnih Binti Awang	880801495524	1324
238	Hasnuding Nurhang	901118125705	1161
239	Hassan Lappo	771220125995	0941
240	Hassim Talip	590315126111	0363
241	Hawatiah Dawe	700923125432	0882
242	Hazrin Abd Hanip	850815125463	0966
243	Hellmin Thomas	751222125413	0978
244	Henry James	521201125023	0330
245	Henryku @ Henry Kunat	770715126215	0896
246	Herdawaty Mohd Tamrin	790129125488	0925
247	Heril Bin Darwing	880604495525	1568
248	Herman Bin Sajid	870701496301	1170
249	Herman Matanggal	740629125403	0983
250	Herman Syah Bin Rahmat	870509495093	1424

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
251	Hermawan Fazly Bin Suroto	880906495213	1067
252	Herwin Bin Nood	950220126895	1515
253	Ho Mei Lian	870929495256	1630
254	Honarius Bin Andrew	620926125411	1143
255	Hostin Joirod George Lajuti	550225125485	0376
256	Hussein Hamzah	581018125521	0111
257	Hussin Bin Muallam	580210125789	0759
258	Hyndica Bin Ibrahim	831124125575	1256
259	Ibnuh Bin Husein	830222125523	1593
260	Ibrahim Bin Addoha	820903125335	1186
261	Ida Henrietta Dasan	550508125354	0480
262	Imelda Vivian Paul	801225125112	1621
263	Impal Bin Luka @ John Bin Guka	680907125605	1110
264	Irfanshah Jambra	810905126121	0940
265	Irwan Bin Jambra	781003125613	1155
266	Irwan Bin Lamba	910108126127	1402
267	Irwan Bin Tajuddin	781009126115	1098
268	Iskardi Bin Argent	740118125487	1437
269	Ismail Bin Isran	541031125423	0825
270	Ismail Bin Mildad	500227125109	0364
271	Ivy Lovelyna Binti Cosmas	980203125732	1444
272	Ja'Afar Awang	570709125025	0084
273	Jaafar Bin Janut	811029126467	1165
274	Jacinta Jipiu @ Jacinta Julius	810406125132	1306
275	Jackwood Dittus	940301126011	1460
276	Jacob Bin Eni @Jacob Valilian	620119125247	0257
277	Jaidi Bin Sulaimin	870414495787	1105
278	Jailah Soerip	550605125284	0237
279	Jainu Bin Janut	720407125661	1165
280	Jalinah Binti Rachman	790828125794	1567
281	Jamadi Bin Sarujin	730915125691	0901
282	Jamal Bin Amin	901026125521	1106
283	Jamaliah Jumrah	831117125462	0943
284	James Narte	651123125575	0677
285	Jamiah James	681005125686	0634
286	Jamil Sairullah	690909126029	0972
287	Jamilah Bte Jumrah	760521125098	0845
288	Jamimah Bte James Bell @ Abdullah	730302125314	0550
289	Janun Ardi	590816125555	0358
290	Japar Awang	540815125371	0266
291	Jasmil Bin Sajis	970521126029	1571
292	Jasmin Kimbin	780414125429	1040
293	Jasmine Yong Phui Yee	000526120956	1646
294	Jasneh Abdullah	780529126093	0948
295	Jasni Bin Rosdi	560527125199	0275
296	Jaudi Kunsian	880118125115	1611
297	Jefferson Michael	640505125673	0801
298	Jekri Zinin	570313125125	0286
299	Jener Aldro Linus	821129125495	1125
300	Jensa Hj Naina	640207125157	0973
301	Jenwa Hj Naina	510128715129	0094

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
302	Jeyne Josie James	871101495318	1496
303	Jim Maklum	560924125133	0433
304	Jimmy Jusi	750713125157	0802
305	Joelierieslee Jonis	001231121235	1572
306	John Mojiun	580726125077	0324
307	Johney Bin Yunsir	770710126339	1071
308	Johnson Titus	681004125051	0554
309	Jolly Majalap (014-6084933)	590701125619	0143
310	Joni Lipat	640615125607	0332
311	Josue Petrus	740406125617	0873
312	Jovita Phillip	931203125272	1451
313	Juaida Saikon	620228125561	0555
314	Juanah John @ Rowse	581115125494	0224
315	Juani Gampad	721228125898	0681
316	Jude Bin Mandali	640404125199	0770
317	Judy Fung Ah Kim	510720125152	0180
318	Julia Manjin	580227125400	0448
319	Julkepli Idris	820223125745	1578
320	Jumadi Bin Kasman	870226125017	1101
321	Jumaidi Bin Zenin	890630125017	1045
322	Jumardi Bin Kamaruddin	910809125899	1474
323	Jumatiah Bte Madullah	590310126104	0650
324	Jumrah Hj.Jakaria	540609125071	0002
325	Junaidi Bin Abdul	881127125277	1368
326	Junaidi Bin Raji	800416125591	1220
327	Jupri Sabang	720209125791	1039
328	Juraimi Manchur	820330125599	1184
329	Juraimie Bin Afirullah	831014126139	1318
330	Juraini Jekri	741122125150	0557
331	Juriah Hj.Salali	550531125192	0329
332	Jus Mapela	560206125171	0377
333	Jusman Bin Mohd.Taji	760802125043	0858
334	Jusmih Bongkilau	811028125542	1133
335	Justin Linggang	801031125683	1244
336	Kaeten Mapiara	650415125230	0794
337	Kahar Idris	511130125165	0314
338	Kasmawati Bte Maning	800327125346	0881
339	Katimah Bt.Timbong	770325125292	0791
340	Katoo Itla@Awang	490616715181	0394
341	Kenjie Bin Andakat	900604126143	1281
342	Kenneddy Nycholas	920825126583	1594
343	Kenny Peter	831029125489	1511
344	Kevin Alex Martin	900105125277	1632
345	Khairul Naem Bin Omar	961107126301	1663
346	Khairunnisa Binti Karim	920201125160	1468
347	Kie Lioh Shun Ngan	840815126053	1042
348	Kristia Jawa Petrus	690206125038	0937
349	Kudus Robley	630721125185	0490
350	Kunis Binti Lakinsim	720829125602	0785
351	Kurniati Kassang	730312125692	0559
352	Ladin Rasna	670313125529	0491

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
353	Lafris Bin Ulinsai	730112125305	1328
354	Latania John Masabal	860814915008	1425
355	Lawrence David Fong	640721125539	0510
356	Lee Pee Chong @ Donnes Stay	640416125057	0745
357	Liama Matangal	610616125302	0287
358	Lianda Barjil	940829126570	1595
359	Liau Liang Hui @ Liau Liong Hui	550523125037	0189
360	Liew Chi Kiaw@Peter	511002125195	0688
361	Lily Binti Iban	760615125830	0786
362	Lily Yong@Yong Ngen Chin	580217125570	0177
363	Lim Kin Nam	510826125185	0624
364	Lim Sau Fong @ Thomas	570302125023	0245
365	Lo Bin Vun	500616125495	0382
366	Lo Kam Sheong	471128125154	0291
367	Loi Choi Kam	640421125414	0292
368	Lyna Salwina Binti Jasrie	861111495830	1299
369	M Taufiqurrahman Bin Abd Manaf	790219125713	1560
370	M. Edzuan Bin Baharu	870514495581	1596
371	Mah Jean Lok	890613126229	1085
372	Mahadi A. Abat	830813125939	0924
373	Mahadir Bin Mukadis	860801495059	1140
374	Maidin Bin Nasri	611230125259	0709
375	Maidin Ekol	771117125209	0998
376	Maimunah Binti Utun	800207125456	1253
377	Maklin Mamindong	871103496189	1283
378	Malik Bin Usin	900208126029	1555
379	Malindo Hasan Abu	831107125397	1181
380	Manawali Bin Maili	640821125317	0666
381	Marhawiyah Massi	831111126472	1043
382	Marinah Binti Buis	730509125418	1266
383	Marjorie Henry @ Vivian	770507125234	1426
384	Marmaya @ Omarmaya Bin Abd.Razak	520403125369	0280
385	Marsiah Binti Mulawarman	880509495658	1060
386	Maryann Juliet Johnny	940627125182	1378
387	Marzuki Mahalia	820301125995	1005
388	Masdar Mahmud	740911125853	0629
389	Masmulia Binti Azmie	910808125790	1445
390	Masri Pudin	570913125161	0243
391	Masrin Bin Saropon	910123125683	1303
392	Mastinah Binti Munis	910306125192	1352
393	Masvianah Thomas	950323126652	1427
394	Mat Salleh Sidik	610325125695	0633
395	Mathew Madil	610801125267	0793
396	Maurice Robert	600508125613	0232
397	Maya Angela Nioh	910912126558	1316
398	Mazlan Arjoh	790218125957	0961
399	Mazlan Bin Kassim	741028125357	1436
400	Mazni Shahpuan	600108125323	0134
401	Melton John Kinsuat	800101126063	1132
402	Merli Karolus	820315125232	0956
403	Mhd Heikal Hafshan Shah Bin Ali	880919495407	1255

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
404	Mhd Nur Maskasim Bin Muin	930802125771	1477
405	Mhd Zahrul Ambo	850622125053	1034
406	Michael Benjamin Sibungkil	591201715975	0279
407	Michael Chung Yin Yung	420929125103	0026
408	Misman Misran (Haji)	670403125813	0504
409	Misrah Marselus	941227125524	1373
410	Mobie Bin Susun	750712125577	0733
411	Mohamad @ Sabturani Amli	591104125615	0565
412	Mohamad Arisa B.Sanuddin	710517125583	0834
413	Mohamad Azrul Bin Andi Kardin	910826125647	1390
414	Mohamad Che Him	500305035177	0319
415	Mohamad Jauhar	510504125553	0300
416	Mohamad Safree Bin Ahmat	820408125645	1218
417	Mohamad Sahrin Bin Pahadis	980802125259	1518
418	Mohamad Sharul Bin Dalaman	851104125429	1307
419	Mohamad Syahrom Bin Ibrahim	880318495399	1449
420	Mohammad Yusof Hj Md Taib	470626025469	0058
421	Mohamad Zamri Mokrin	730302125883	0605
422	Mohammad Arya Amat	861208495781	1635
423	Mohammad Azizul Bin Innah	890110125363	1580
424	Mohammad Dalmin	680603126229	1191
425	Mohammad Fadzri Zuhari	850207125777	1344
426	Mohammad Haizainal Bin Hassan	911002126449	1217
427	Mohammad Safiee Bin Sutoranni	961227126891	1455
428	Mohammad Said Hassan	810212125839	1118
429	Mohammad Syafiq Tambrin	010629121061	1666
430	Mohd Amizan Bin Ajaddin	840312126027	1261
431	Mohd Asnawi Bin Norajim	810105125841	1414
432	Mohd Asri Bin Abdullah	911206126117	1512
433	Mohd Asri Bin Jamidi	780930125193	1216
434	Mohd Azahari Kudus	880922495301	1157
435	Mohd Azhar Awang	860813495507	1345
436	Mohd Azlan Bin Matasan	830413126131	1064
437	Mohd Azmir Bin Balpaki	840716055333	1058
438	Mohd Azree Bin Azeman	930619125511	1376
439	Mohd Azri Bin Ali	760203125623	1577
440	Mohd Azrul Bin Rosli	910327125693	1651
441	Mohd Azrulnizam Bin Kuswadi Nata	920930126761	1310
442	Mohd Badrien Bin Fadjarrudin	960814126517	1448
443	Mohd Dzulizwan Julius	940803125297	1475
444	Mohd Erwansah Bin Saharuddin	961207126253	1326
445	Mohd Fadhill Edham Bin Mohd Yusop	890317125467	1326
446	Mohd Fadzrie Azierwan Bin Adnan	930814126077	1531
447	Mohd Faiznor Isyam Bin Mohd Taib	931012125413	1668
448	Mohd Farid Safwan Bin Mohd Wahid Sohibi	950108125833	1513
449	Mohd Firo Bin Siraman	930904125991	1597
450	Mohd Hashim Bin Jeman	951201125525	1548
451	Mohd Haziq Bin Mohd Jasrin	970226125349	1452
452	Mohd Hellmey Nilam	830508125211	0938
453	Mohd Idzwan Bin Mohd Nordin	930102126095	1501
454	Mohd Iqhwan Jupri	910203125691	1590

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
455	Mohd Irfan Bin Mohd Dzin	940118125061	1547
456	Mohd Nawawi Bin Nayong	770609125323	1300
457	Mohd Nazri Bin Mohd Noor	880516495517	1503
458	Mohd Nizam Bin Husain	940408125377	1634
459	Mohd Noor Ariffin Bin Makroof	880402125921	1644
460	Mohd Nor Fazrean Bin Mohd Osman	920821125583	1628
461	Mohd Norfazil Aru @ Asat	920209125587	1340
462	Mohd Nurelzarefiqie Bin Madah	950622126695	1652
463	Mohd Rachmat Bandar	870314495587	1089
464	Mohd Raqib Bayoh	870310495539	1202
465	Mohd Razab Bin Kennedy	940102125999	1610
466	Mohd Ridzuan Syah B. Mohd Karim	801112125765	1088
467	Mohd Rizwan Bin M.Ismail	930403125301	1454
468	Mohd Rosli Bin Siki	871209495563	1497
469	Mohd Rozaidi Bin Roseman	961004126237	1377
470	Mohd Saffezan Azuansyah Bin Abdul Rahim	931007126489	1215
471	Mohd Sahril Yoosnaini	981003126487	1420
472	Mohd Saidal Bin M Jalil	920527126331	1584
473	Mohd Samsul Baharin Bin Makbul	990313127009	1619
474	Mohd Shafik Bin Rokyn	961031126777	1371
475	Mohd Sharizan Bin Muhaimin	960418126865	1389
476	Mohd Shatar Setlin	750618125343	1196
477	Mohd Shukri Bin Arif	920222126525	1314
478	Mohd Syahril Bin Abdul Majid	910601126411	1609
479	Mohd Syazwan Bin Mat	881021125551	1325
480	Mohd Tahirullah Mahmud	811011125087	1201
481	Mohd Zaidie Juaida @Juaidi	980414126401	1530
482	Mohd Zaim Bin Barahim	831031125189	1498
483	Mohd Zanil Bin Pinandu	770605125385	1167
484	Mohd Zulfasli Bin Abdurahman @ Pato	920516125747	1213
485	Mohd.Ansar Bin Baddu	771127125413	0847
486	Mohd.Karim Munchi	551009125493	0321
487	Mohd.Nuin Rusnih	581022125217	0247
488	Mohd.Shafie Liew Yun Kong@Lesley David	500714125165	0567
489	Mohd.Zul Faizan Bin Abdu Rahman	901104125819	1046
490	Mozaidly Mariano Firuz Manjullah	821211125347	1363
491	Muhammad Fazli Bin Sarifuddin	970713126509	1404
492	Muhammad Hadim	730427125131	1032
493	Muhammad Hafez Bin Mohammad Nuh	000120121393	1556
494	Muhammad Hafiz Bin Haris	980729126705	1645
495	Muhammad Haidar Bin Norjeli	981002565787	1575
496	Muhammad Hatta Yusop	910629126587	1535
497	Muhammad Izwan Bin Sanuddin	851202125713	1199
498	Muhammad Majri Bin Mukri	860219495045	1603
499	Muhammad Ridwan Bin Abd Rahim	791030126127	1092
500	Muhammad Saufi Bin Taip	890106125213	1272
501	Muhammad Syahban Bin Abdul Rahman	920410126151	1510
502	Muhammad Syazwan Bin Badi	980825126537	1629
503	Muhammah Noor Shafiee Bin Norin	921022127237	1285
504	Muhd Ahmad Ludin Bin Ambo	910730126899	1289
505	Muhd Anis Firdaus Bin Zamri	980916126591	1519

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
506	Muhd Faiz Syahiran Bin Mohd Wahid Sohibi	980729126289	1428
507	Muhd Ilham Nunci	900523125763	1527
508	Muhd Nur Ab Qhayyum Syah Bin Julal	951116126857	1296
509	Muhd Syazany Bin Suhatdi	890928125327	1212
510	Mukadis Abd.Majid	570410125143	0039
511	Mukri Kayai	530330125139	0102
512	Mukrim Hj.Asas	581004125483	0396
513	Muliadi Bin Latip	961207125015	1309
514	Muliading Lanting	721105125863	0734
515	Mulyadi B.Edris	750119125779	0883
516	Murni Binti Abeddul Karim	810710126228	1370
517	Mustapa Bin Massre	870414495955	1246
518	Mustapin Bin Tahar	620516125427	0667
519	Muzamil Bin Samsul	910720125593	1280
520	Nadia Binti Murphy	951004126668	1434
521	Nanang Bin Sahadan	580725125921	1100
522	Nanang Mega	530826715239	0312
523	Nasip Bin Amissain	760722125027	1311
524	Nasrah Sahak	680605126047	0921
525	Nasri@ Masri Bin Salba	710405126039	0848
526	Nazeri Bin Ismail	820423126355	1273
527	Naziera Adiera Mohd Ghazali	931005125458	1465
528	Nazrin Epizal Bin Ma'Mun	891211126319	1301
529	Nelson J Botilu	860519496365	1553
530	Ng Kon Ying@ Christina Ng	681122125132	0827
531	Niall Yuslin Bin Josiline	951105126907	1557
532	Nigel Bin Marudin	880903495787	1523
533	Nigel Owen Bin Dominic	920520125459	1537
534	Noor Azizah Hj.Ismail	720804125964	0663
535	Noor Azrah Binti Hussin	840507126334	1315
536	Noor Fiza Hamim	820305125052	1366
537	Noor Hazriena Ghazali	920917125174	1466
538	Noor Salleh Hj.Tamanong	580508125183	0001
539	Noor Shafiq Bin Yusaman	941130126301	1573
540	Noorazmi Mickley	620515125935	0635
541	Noorchaya Hj.Rivai	540322125162	0441
542	Noorlinah Binti Polok	800430125344	1379
543	Nor Azila Binti Ahmad	940627126492	1539
544	Norashikin Mohd Yamin	940125126142	1364
545	Norazirah Binti Abdul Isa	960107126454	1640
546	Norazmi @ Norazemi Bin Mohd Taib	721118125707	1166
547	Norazwinah Azreen Binti Hussin	890106125168	1230
548	Norbert Jicky - 0145669099	760630125521	1160
549	Nordin Bin Muhamat	730429125231	1090
550	Nordin Talip	551128125437	0309
551	Norfaizal Bin Nuroddin	931014126161	1457
552	Norhajija Binti Norjani	910308126308	1669
553	Norjinih Moktadin	640114125334	0570
554	Norliah Binti Latapa	860202495428	1442
555	Norlinah Ijolu	830430126184	0951
556	Norminah Jalil	660227125208	0043

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
557	Norsianah Binti Massa	741223125264	0830
558	Norsyafiqah Binti Salim	950620126982	1462
559	Nur Aisyah Binti Jamalani @ Jamlani	980228126256	1526
560	Nur Alfira Binti Romat	910606125944	1541
561	Nur Asreena Izzaty Binti Basri	990909127106	1627
562	Nur Farah Faziera Binti Jambly	980114125538	1604
563	Nur Shika Binti Lahim	900413126626	1585
564	Nur Syahidatul Fadilah Bendarah	890510125768	1141
565	Nur Syakirah Binti Jamal	970528125424	1665
566	Nurain Zadaria Binti Dahirin	900808125820	1456
567	Nuraini Asnawi	881126495428	1021
568	Nuratika Hassan	000908120636	1529
569	Nuratiqah Husin	930509126644	1657
570	Nurazilah Farhana Binti Arifin	910422126096	1546
571	Nurfarissa Syuhana Suhaimi	011025120644	1433
572	Nurfazreena Binti Roslan	941210125050	1521
573	Nurhayati Binti Lahata	940115125760	1333
574	Nurijan @ Dul Ghani Bin Mijan	590411125477	0228
575	Nurliah Binti Mohd Japar	901028125234	1600
576	Nurlinda Mohd Hashim	761129125602	0982
577	Nurmahdi Bin Abdul Lahim	830610125111	1251
578	Nurul Afiqah Binti Jumain	910904126240	1397
579	Nurul Asyiqin Binti Yacob	941009125710	1432
580	Nurul Farhana Binti Jissammy	981201126146	1431
581	Nurul Zazah Qiara Binti Wapat	950302125650	1463
582	Nurulasikin Binti Muslien	860629496198	1388
583	Omar Ali Othman	570118125285	0395
584	Omar Usama	840711126323	1015
585	Osinton Magansal	690410125713	1055
586	Oswald L.Vincent	770608125639	1440
587	Patah Bin Taha	580508125757	0880
588	Paulinus Michael	730722125185	0715
589	Pg Azlan Bin Pg Mohd Zain	840212125465	1070
590	Philip James John	950512126969	1489
591	Philipa W.Mojilis	660823125490	0515
592	Pingley Borman	640222125227	0987
593	Poh Mei Yean	810228125446	1551
594	Poulino @ Mohd Izwan Bin Jerneh	810108125353	1211
595	Prito Kaur @ Habibah Abdullah	460515125126	0004
596	Quek Lip Kie	590225125553	0516
597	Radat Ot	530613125657	0390
598	Rafahal Kemel	500315715555	0471
599	Rafidah Binti Sedup	860123125146	1447
600	Rahiman Bin Rostam	821122125759	1275
601	Rahmah Bt.Kawi	540515125556	0795
602	Rahmat Sidik	540228125427	0371
603	Raimi Aluwi	601105125605	0585
604	Rajana Bin Abd Nalas	850123125577	1542
605	Rajiman Bin Isap	710217125653	0757
606	Ralph Santos	840815125667	1508
607	Ramlan Bin Nul	880715125789	1412

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
608	Ramlee Bin Inlone	751024125471	0781
609	Ramli Bin Aziz	680328125563	0571
610	Rasna Itla	340701715959	0381
611	Ratnawati Binti Rosli	910122126940	1608
612	Raycxon Lakanting	910122125147	1459
613	Rayner Philip	901016126301	1616
614	Rezlie Bin Dunggah	890317125731	1566
615	Richard Bin Idek	641218125245	0774
616	Richard Chee Kim Khoon	470226125153	0205
617	Ricky Morales	890201126249	1104
618	Rindey Bin Jlee	850722125333	1288
619	Rizal Bin Hamsaari	900218126081	1321
620	Rodzainah Abdullah @ Elizabeth L. Nyuk Yin	531026125104	0203
621	Rohani Binti Munir	831025125668	1263
622	Rojie Bin Ag.Saleh	780609125875	0884
623	Rojiyin Desa	720202125983	1168
624	Ronnie Ku Thin Khiong	660305125589	0828
625	Ronnie Lonsiong@Jackson	750114125657	0789
626	Ronsen Bin Blais	610929125135	0687
627	Rosalind Bungkun	730718125182	0800
628	Rosaline @ Rosalind Bion	590324125022	0451
629	Rosemary Rivera Kanalius	971123125332	1467
630	Rosemawati Japry	751201125502	0844
631	Rosia Bte Manggal	660502125860	1374
632	Roslan Basri	700328125577	0993
633	Rosli Bin Marali	650122125333	0613
634	Rosli Gunsu	760119125153	0803
635	Rosmin Bin Muslimin	780314126045	0865
636	Rosnani Binti Yussop	730503125134	0750
637	Rossima @ Any Binti Ghani	750407125212	0573
638	Rozainah Layten	851202125502	1011
639	Rozeline Binti Predo	781029125208	1262
640	Rufina William Gorda	690824125406	0749
641	Ruhsimah @ Rosima Zakaria	511011125074	0447
642	Rusana Majilip@Rozana Mojilip	620521125376	0735
643	Rusimah Binti Sandukkong	730522125818	0572
644	Ruslin Bin Rusli	910317125999	1587
645	Sabarudin Bin Salinri	721101125903	1083
646	Sabran Bin Jalil	710301125509	0875
647	Sabre Bin Lias	901118126687	1579
648	Sabri Bin Saparudin	870224495321	1588
649	Sabturani Bin Hamid	870321495315	1113
650	Safinah Binti Abd Sagap	921112125104	1305
651	Sahad Ungot	830505125937	1024
652	Sahadin Bin Abd Samat	801020125741	1504
653	Sahrani Ahmat	661216125207	0999
654	Saiful Akmal Bin Zainuddin	740130715121	1123
655	Sainuddin Maul	460305125275	0272
656	Sainuddin Muhadi	771220125469	1313
657	Sajid Bin Sundokkan	751202125013	1178
658	Salenah Tahir	770626125464	1342

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
659	Salim Mohammad	520921125123	0012
660	Salinah Binti Salinderi	960118125836	1359
661	Salleh Absarun	870807496027	1410
662	Salma Jainal	690503125966	0574
663	Salmah Juraeje	800122125676	0971
664	Salmia Binti Abu	800426125608	1078
665	Samiah Hj.Salali	580402126110	0373
666	Samran Bin Sahrun	700601125675	1395
667	Samsia Manasaa@Massa	641229125320	0311
668	Samsiati Sape	770928125136	0700
669	Samsir Laibe	840321126125	0960
670	Samsudin Mangkuraga	530414715187	0254
671	Samsul Bin Masri	960204126149	1398
672	Samsul Binti Albeh	990313125599	1574
673	Samsuri Sundalu	691213125479	0586
674	Saniwati Mohd Shafie	751127125394	0928
675	Sarifuddin Bin Paoseri	701115125113	0723
676	Sarmen Malain	641229125371	0817
677	Sarudah Yahya	620606125252	0030
678	Saufie Ibrahim	820907125981	1358
679	Sean Casey Linggian	960208126445	1637
680	Selamat Bin Yahya	871013495377	1522
681	Shabri Bin Mohd.Lin	700525125613	0832
682	Shahazmin Bin A. Halim	970425125085	1599
683	Shahrol Bin Madun	910410126179	1190
684	Shahrul Azmin Md Tauhid	820406145669	1031
685	Shaka Subu	710826125712	0591
686	Shannie Lea Mash Panickar	920902125120	1505
687	Sharif Abdul Rais Bin Sharif Kayong	760510125463	1343
688	Shariffah Nurul Nabilah Binti Sharif Abdul Ghani	970826125158	1483
689	Shelfrick Salaikai	961227126955	1393
690	Sherleswel Bin Masalin	890225125347	1182
691	Sheryna D.B Aludah	980427125424	1482
692	Shukarddiee@Mohd.Ali B.Mohd.Said	700311125183	0722
693	Si - Muhadin Salleh	831020126039	1204
694	Sinar Bte Kulau	800317125094	0631
695	Sindolis Inn @ James	600801125567	0340
696	Siraman Odd	570403125807	0583
697	Siti Aishah Binti Abdullah Rahman	920117125758	1648
698	Siti Aisyah Binti Bayoh	900607126026	1134
699	Siti Bt.Dagar	730408125662	0587
700	Siti Faridah Amin	890506125546	1287
701	Siti Fatimatuzahrah Binti Isma	931103125566	1606
702	Siti Khatijah Binti Ahmadi	900127125542	1279
703	Siti Mariam Abdul Rahman	671209125224	0512
704	Siti Rosnah Semunab	820910126352	1010
705	Sitti Nooridah Binti Alahuddin	901027126454	1335
706	Sitti Zaimah Binti Zaldy	870803495166	1486
707	Sofiah Rajuli	800217125054	1144
708	Sohaineh Bin Sablih	580502125991	1121
709	Soon Kat Fong	610405125783	0399

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
710	Stanisius Micky	750630125047	0862
711	Stella Ambrose	720718125626	0665
712	Stephanie Evinih Baikan	550101125854	0402
713	Stephenson Bin Jubbly	801210125507	1394
714	Stephianuslaus Pehus	940807125585	1506
715	Steve Robert	970514125263	1659
716	Suarana Kuta	781129115248	1007
717	Sudarmuji Tarmidi	640808125531	0221
718	Sudir Bin Dahari	860619495079	1176
719	Sudirman Tajuddin	830628125603	1270
720	Suffian Bin Dulis	771006125847	1308
721	Suhaima Binti Oddin	931004125018	1481
722	Suing Kuil@Sylvester Kuil	510510125525	0602
723	Sukini Binti Angilamai	601126125372	0269
724	Sulaiman Bin Suali	750904125387	1051
725	Sumail Bin Kahar	711108125317	1057
726	Sumardi Bin Omar	770703126111	1319
727	Sumizan Bin Blondie	810130125675	1480
728	Sundalu Kk.Landu	471211125147	0355
729	Supardi Syamsuddin	791015126057	0915
730	Suria Muhara Salim	801119715178	0892
731	Suroto Karto Marmo@Jeffrey Su	490212125249	0326
732	Sutresno Bin Sagi	870614125019	1406
733	Suzana Yong	771027126072	0930
734	Suzanah Ag Othman	730109125072	1200
735	Suzila Binti Kilipus	910202125710	1290
736	Syafiin Jumadi	930901125857	1602
737	Syahril Bin Jabbar	860108125957	1076
738	Syed Mohamad Bin Ag.Hashim	731029125675	0878
739	Sylvee Binti Raphley	581209125364	0584
740	Sylvester Bin Duma	860220125367	1169
741	Sylvester Chong	870717125169	1154
742	Tai Yun Liet / Donny	610531125047	0077
743	Tan Siew Ching	530904086352	0331
744	Teo Tiong Tze	811201126048	0855
745	Teoh Ban Tong	431012025227	0495
746	Teresita Binti Caneza	701017125638	0782
747	Thom Daimin Sulukan	900415125811	1631
748	Tracy Fong Siew Tin	910502125376	1484
749	Trinity Mathew	890411126044	1022
750	Tsen Swee Len	590206125064	0530
751	Usen Morning	600419125697	1003
752	Utok Asan@Amran @ Amran Bin Hasan	541013125243	0489
753	Veira Bin Along	831001126367	1375
754	Voo Yee Siong @ Voo Yee Ken	520302125562	0457
755	Wan Laisha Jumaat	761202125650	1206
756	Wanorhessam Bin Open	860519125329	1544
757	Wasli Mohd.Said(Datuk Haji)	480115125053	0183
758	Winner Henry	730129125061	0992
759	Wong Jek Oi	570324125147	0716
760	Wong Li Fun	821012125256	1636

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
761	Yahya Ahmad	480902085441	0335
762	Yahya Bin Absarun	750603125527	1080
763	Yahyah Mahmud	550720125407	0467
764	Yakub Bin Yug@ Yub	670801125579	0885
765	Yanny Jannizah Jangat	821008125778	0955
766	Yap Kui Yin	531114125016	0191
767	Yap Siew Khyun	511202125114	0517
768	Yap Sui Ying	520217125445	0034
769	Yaweh Q. Nathaniel	920624125883	1084
770	Yee Ah How@Juraya Ishak Marcus	650316125008	0222
771	Yulin Arifin	880601125385	1209
772	Zaida Binti Sanuddin	691123125440	0764
773	Zaidi Bin Abdullah	750424125169	0654
774	Zaidi Kassim	840818125865	1025
775	Zainuddin Ali	950328126491	1612
776	Zainuddin Atal	530415715461	0250
777	Zairin Bin Saji	910516125035	1112
778	Zalik Masirin	750911125051	1198
779	Zamzuri Saman	741102125663	0756
780	Zareena Hanis Binti Redi	780403125140	1562
781	Zuhrah Binti Yusop	900512125012	1660
782	Zulfikar Bin Sudirman	990103125945	1446
783	Zulkernine Bin Muhamad	770115125219	1079
784	Zulkifli Japar	740401125263	1292
785	Zuraini Shaharudin	671212125460	0953

Senarai Kehadiran Mesyuarat Agung Tahunan Kali Ke-34
Koperasi Kakitangan Sawit Kinabalu Sabah Berhad
(21 Jun 2025 - Sabtu)

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
ATAS TALIAN - 167 ANGGOTA			
786	Abd Sammad Saleh	810924125001	0939
787	Abdul Hafiz Bin Sohaineh	840520125205	1356
788	Abdul Iqmal Hakim Bin Abd Saab	001109120407	1561
789	Abdul Sari Anang	890528126101	1274
790	Abu Bakar Lamonding	760219125847	0755
791	Adrian Chung Seng Ming	780627125385	1050
792	Adzme B Awang Sibit	800801126179	0913
793	Ag.Abass Bin Ag.Jamil@Sabdin	730627125013	0826
794	Ag.Ku Basli Bin Pg.Ag.Abbas	801209125331	0851
795	Ag.Rovelta James	530526125173	0739
796	Ahamad Syazwan Bin Ahmad Sallehan	970723126473	1418
797	Ahmad Shah Bin Kasiran	820228125189	0912
798	Aini Binti Abdul Wahid @ Wahit	770628125804	1386
799	Akhmizan B. Ali Amat	910613125459	1068
800	Ali B. Amit@Ally Hj.Abd.Hamid	510717125151	0308
801	Angela Madis	750419125578	0997
802	Ardyanshah Bin Mohamad Arifin	820825126147	1422
803	Askhar Bin Anggar	760207125591	1048
804	Asmana Binti Zainuddin	750317125518	0843
805	Avitus Adrian Martin	850205125095	1149
806	Awang @ Ekah Bin Jalani	521106125121	0223
807	Awang Sabit Sabtu	550810125371	0246
808	Azmil Bin Arisah	840411125759	1618
809	Azrina Binti Alimuddin	910406125632	1336
810	Bidar Bin Nobin	711204125659	0814
811	Bongsuan Gandilo	610125125279	1029
812	Charles Harris Mathews	830522126085	1382
813	Chin Thien Pock	590522125349	0040
814	Chong Lai Ping @ Jaime	620214125384	0021
815	Chong Sui Jun	560515125212	0106
816	Chong Thau Heung@Joseph	530211125275	0101
817	Chu Moi Lan @ Frances	611103125168	0672
818	Chung Chia Chuin	750424125679	1384
819	Daud Bakri	480304125175	0132
820	Dawn -Yvonne William Sibungkil	860811496354	1033
821	Dayangku Nur Hidayah Binti Pg Yusop	940927125184	1493
822	Dayangku Siti Chayah @ Mayang	711115125550	1385
823	Dg.Raddiah Ag.Lokman	600817125668	0013
824	Donal Maurice	870401496035	1232
825	Dulli Tiaseh	550605125575	0297
826	Edmund Bin Wilfred	650828125001	0815
827	Edot Bin Todok	770404125119	1103
828	Elson Janing	921031127183	1228
829	Emily A Lewas	730407125222	0846
830	Evan James@Jamse	650611125123	0544
831	Evylin Anthony	720331125648	0531

BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
832	Fidelia Edith Fred	820409125874	0907
833	Francisca Nelly @Beverley Puvok	600309125186	0522
834	Gilbert Lawrence	830612126097	0945
835	Gombirit Goronong	680215125209	0546
836	Gray Mojili	570622125065	0147
837	Han Kuang Yuen @ Florian Juanis	731218125535	1002
838	Harda Hj.Kalbin	540915125432	0473
839	Helen Philip Bulahong	631216125170	0549
840	Herman Liansim @ Samuel	701006125085	1271
841	Hirayana Andi Amir	901106126348	1269
842	Ibrahim Daud@Daut	710921125163	0748
843	Irene Ang Fui Moi@Khairani	540223125028	0187
844	Irene Yee Shuk Yeng	770617125606	1383
845	Ishak Asim	590406125595	0259
846	Ismat Azis	550808125399	0057
847	Jahufar Bin Aliumer	740124125037	0854
848	Jane Francis Malintan	660420125306	0551
849	Janyson Nikah	810614126199	1122
850	Jelita Bungin	870409125220	1473
851	Jennifer Lim Pau Mee	551218125318	0623
852	Jinli @ Andrew J.Kiat	520624125143	0229
853	John Boniface	631215125507	0822
854	Jonny B.Kulot	610522125299	0671
855	Juanis Bin Kokok @ Justine	760515125657	1114
856	Jusaillen Joseph @ Johnny	911114125264	1443
857	Kaseng Bin Kasim	801104125407	1063
858	Kasmah Binti Jakaria	820315125822	1128
859	Katarina Yohanis	800115125192	0923
860	Khairul Azlan Bin Mansor	760726125569	0804
861	Kursam Ongoi	880828126067	1667
862	Ling Hey Nguok@Lucy	540320135738	0453
863	Manage .A. Tiandun	871006495889	1150
864	Masri Bin Ismail	781201125841	0860
865	Mazlin Bin Sudi	800313125337	1238
866	Melvin G.Mobijohn	500101125795	0181
867	Mohamad Kasim	601229125519	0436
868	Mohammad Nazri Bin Zakariah	860605125325	1086
869	Mohammad Shyful Bin Abdul Rahim	811211125591	1476
870	Mohd Abrahim Shah Bin Darong	830424125695	1337
871	Mohd Adi Shahlan Bin Talib	890301126211	1500
872	Mohd Azlie Binraisi	770807125631	1502
873	Mohd Budiman Bin Ramanshsh	980513125965	1517
874	Mohd Firdaus Bin Awang Keh	910928125701	1589
875	Mohd Noor Ezralzai Bin Utok	871111495469	1284
876	Mohd Norlansyah Bin Sabran	950224125865	1435
877	Mohd Rapheezal Bin Musneh	751219125391	1242
878	Mohd Saiful Bin Akom	921214125025	1338
879	Mohd Shahrul Khushairy Bin Rahman	951217125677	1499
880	Mohd Zuhaili Bin Jablin	870116495439	1214
881	Mohd.Fendy Kinus@Kinus Tingkor	600404125301	0656
882	Mohd.Sufri Bin Mohd.Hajar	740316125955	0675

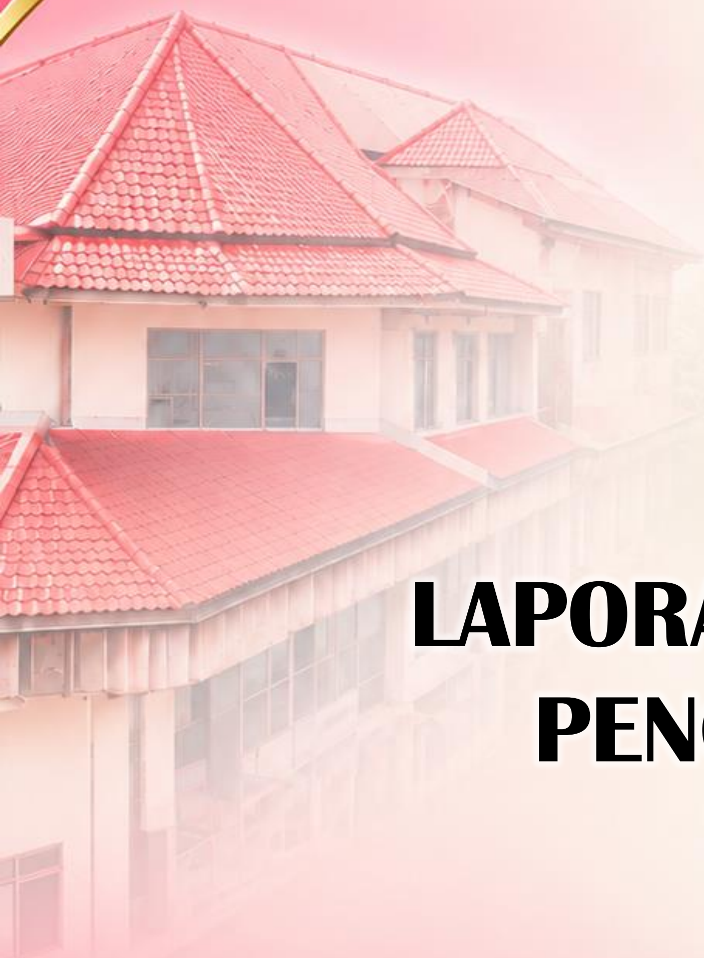
BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
883	Moyedin Bin Abdullah	860908495921	1654
884	Muhammad Ayunni Bin Junoh	901016125667	1664
885	Muhammad Firdaus Bin Made	961205126671	1598
886	Muhammad Samri Nanrang	891030126213	1193
887	Nadia Naznie Binti Emlih	960217126682	1536
888	Nattie Teo Pei Shie	980505126298	1478
889	Nazlan Bin Mohamad	780808125165	0812
890	Nelly Anit	950606126628	1401
891	Niari Binti Achmad	810702126594	1538
892	Noni Binti Iduru@Iduro	721102125550	0787
893	Noorhazni Binti Anung	800628126078	1054
894	Noranis Binti Habir	900317125818	1570
895	Noridi@Noraidi Bin Maya	741208125039	0673
896	Normah Binti Magunjing	761114125140	0813
897	Normah Bte.Hussein	700718125126	0696
898	Nur Liyana Binti Kamarudin	921030125696	1605
899	Omar Ali	611204125319	0165
900	Patrick Epin	641130125195	0742
901	Phun Siew Wee	760321125296	1381
902	Poong Tchu Chuan	730313125037	0596
903	Punah Binti Barutan	740630125240	0805
904	Qadaffy Mt Aidala	820922126413	1360
905	Racheal Albert Siap	901031125294	1586
906	Ragan Bin Raymund	560916125205	0836
907	Rahman Bin Soyoh	950828126121	1626
908	Rainah Hj.Abd.Ghani	550707125226	0298
909	Rajak Bin Muhammad	821008125501	1353
910	Ramlee Sillah	591016125519	0020
911	Rashidah Binti Maqbool Rehman	820809125216	1458
912	Raymond Bin Gobongoh	721020125979	0788
913	Richard Gudang	720705125301	0719
914	Robert Gaidim	650123125191	0501
915	Roger Jowit	860109125617	1524
916	Rohana Binti Datu Kuyoh	750403126066	0857
917	Ronnes Jobin	860809495539	1027
918	Rozally Golbin	770127125523	1317
919	Rujianah Ajaddin	800308125340	0995
920	Sanabong Salleh	620202125942	0701
921	Sapari Bin Barawi	681105125317	1156
922	Shah Rizan Marsuki	851219125445	0950
923	Shahrizal Bin Ibrahim	890327126009	1417
924	Shamizan Shamshudin	761118125703	1245
925	Sharifah Halimah S.Saidin	570305125790	0014
926	Shariffah Norliza Binti Basa	880712126014	1298
927	Sharon Eddie Ompison	810123125466	1380
928	Shelvee Bidu	861008496042	1387
929	Siaw Yun Kui	650624125659	0606
930	Sichol @Samsul Miasin	580818125699	0163
931	Siti Rehaniza Binti Hahyah	891112125468	1210
932	Sitti Salmah Beddu	791204125854	1008
933	Sjahrir Bin Yusuf	820128125341	0926

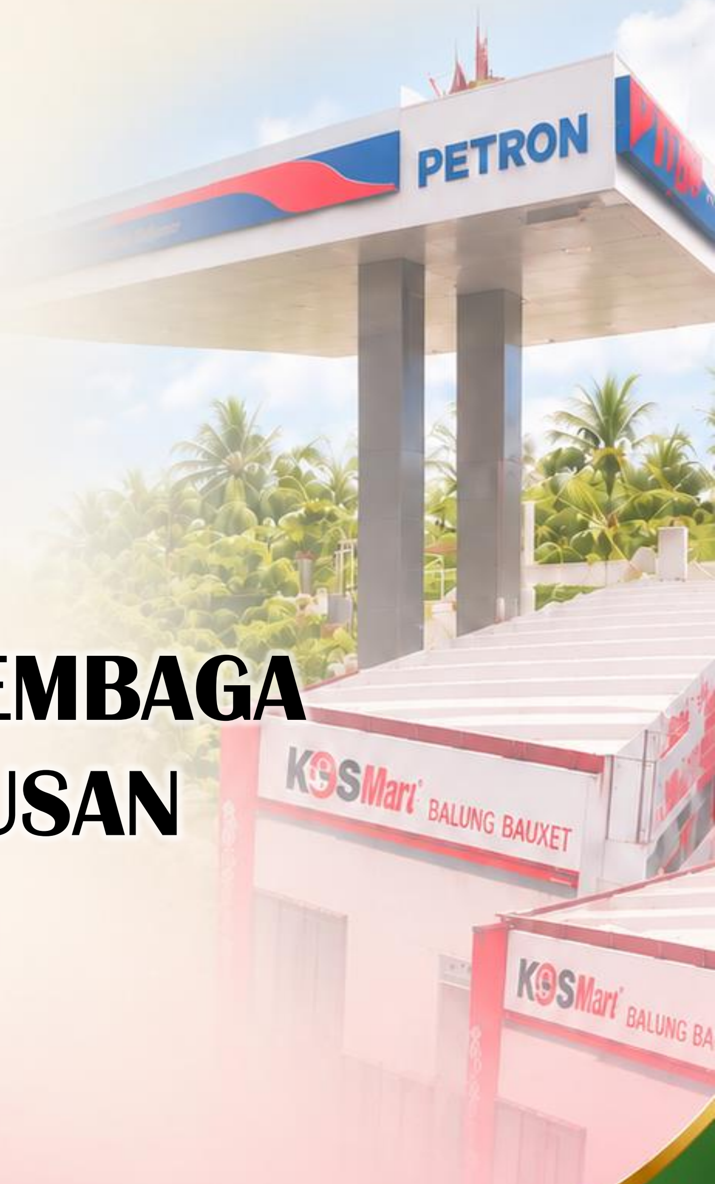
BIL	NAMA PERWAKILAN	NO K/P	NO ANGGOTA
934	Susan Joannes @ James	660117125282	0975
935	Syamsul Bin Bakri	790813125783	0879
936	Syed Kazzar Bin Abd Razak	960208126429	1413
937	Syed Khairul Bin Malay Rasheed	800513125083	0895
938	Sylvester Bin Eljine	760416125061	1091
939	Tati Ismail	730925125396	0640
940	Thompson Rayner	780909125623	0899
941	Waise Matuzal	811227125705	0927
942	Wodriusna Masugal	631217125201	0762
943	Yahya Alin	701026125015	1354
944	Yesiling Bin Katuayan	741108125269	0773
945	Yoosnaini Abd.Rahman	580120125523	0285
946	Yutim Bin Yumin	810811125697	1268
947	Yvonne Lim Soo Fung	681120125200	0741
948	Zarkarni Samsul	850511125405	0918
949	Zarra Farahdillah Adzlina Jaafar	820412715146	0922
950	Zulizan Bin Ghani	850531126181	1507
951	Zurick Steve @ Akau	761125125429	1009
952	Zurie Hazfinie Bin Sttalie	800220125573	1177

SAWIT KOOP

KEHADIRAN MESYUARAT ADD HOC MENENTUSAH MINIT MESYUARAT AGUNG TAHUNAN MAT KE-34
PADA 12HB JULAI 2025
BERTEMPAT DI PEJABAT KKSKSB
TAWAU

NO	NAMA	JAWATAN	TANDATANGAN
1	MOHD TAHIRULLAH MAHMUD	PENGERUSI	
2	YAHYA ABSARUN	BENDAHARI	
3	ROJIE AG SALEH	SETIAUSAHA	
4	MUHAMMAD IZWAN SANUDDIN	ANGGOTA LEMBAGA	
5	SUFFIAN DULIS	PENENTUSAH MINIT	
6	ERNAWATI SUMIJAN	PENENTUSAH MINIT	
7	DAENG MOHD RAFIQUE MOHAMMAD AZIZI	PENENTUSAH MINIT	
8	MUHAMAD SAUFI TAIP	PENENTUSAH MINIT	
9	AZIZ MUSTAFA NURHAKIM	PENENTUSAH MINIT	
10	MUZAMIL SAMSUL	PENENTUSAH MINIT	





LAPORAN LEMBAGA PENGURUSAN

LAPORAN LEMBAGA BAGI TAHUN 2025

PENGERUSI KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD

Bismillahirrahmanirrahim
Assalamualaikum Warahmatullahi Wabarakatuh dan Salam Sejahtera Para Anggota Sekalian,

Bagi pihak Anggota Lembaga Koperasi Kakitangan Sawit Kinabalu Sabah Berhad dengan sukacitanya saya membentangkan laporan akaun bagi tahun kewangan berakhir 31 Disember 2025.

1.0 AKTIVITI KOPERASI
Aktiviti Utama Koperasi adalah:

1.1 Perkhidmatan Pengangkutan Buah Tandan Segar & Tandan Kosong
Mengangkut buah tandan segar sawit dari ladang ke kilang dan mengangkut tandan kosong dari kilang ke dalam ladang.

1.2 Perkhidmatan Pinjaman Keanggotaan
Menyediakan perkhidmatan pinjaman wang di kalangan anggota.

1.3 Stesen Minyak
Perniagaan stesen minyak melalui anak syarikat.

1.4 Kedai Runcit
Menjalankan perniagaan kedai runcit di ladang.

1.5 Agensi Pelancongan
Menyediakan aktiviti perniagaan tiket pengangkutan dan perkhidmatan pelancongan serta aktiviti berkaitan dengannya yang dijalankan oleh anak syarikat.

2.0 ANGGOTA LEMBAGA DAN JAWATANKUASA EKSEKUTIF

2.1 Anggota Lembaga
Bagi tahun 2025, Anggota Lembaga adalah seperti berikut:-

Encik Mohd Tahirullah Mahmud	- Pengerusi
Encik Yahya Absarun	- Setiausaha
Encik Rojie Ag Saleh	- Bendahari
Encik Hamka Hakim	
Encik Muhammad Izwan Sanuddin	
Encik Irwan Tajuddin	
Encik Irfanshah Jambra	
Encik Shahrulazmin Mohd Tauhid	
Puan Diyana Mohd Zawawi	
Encik Geros @ Rejo Gontak	
Encik Charis Saliun	

Encik Yehezkiel Musa (Meletakkan jawatan pada September 2025)
Encik Fairek Ragiki (ALK Lantikan bagi menggantikan ALK yang meletakkan jawatan bermula Mei 2026)

2.2 Jawatankuasa Audit Dalaman

Jawatankuasa Audit Dalaman adalah seperti berikut:-

Encik Ghaffar Gordani - Pengerusi
Encik Suffian Dullis
Encik Mohd Ansar Baddu

2.3 Biro-biro dan Anak Syarikat Anggota Lembaga

Biro-biro Anggota Lembaga adalah seperti berikut:-

Biro Hal Ehwal Anggota, Komunikasi & Informasi
Encik Yahya Absarun - Pengerusi
Encik Faireck Ragiki
Encik Hamka Hakim

Biro Perundangan & Pematuhan
Encik Rojie Ag Saleh - Pengerusi
Puan Diyana Mohd Zawawi

Biro Pengangkutan BTS
Encik Shahrulazmin Mohd Tauhid - Pengerusi
Encik Irwan Tajuddin
Encik Muhammad Izwan Sanuddin
Encik Geros @ Rejo Gontak

Biro Pembangunan Hartanah
Encik Yahya Absarun - Pengerusi
Encik Irwan Tajuddin
Encik Geros @ Rejo Gontak
Encik Charis Saliun
Encik Faireck Ragiki

MoreasiaTravel Sdn Bhd & Ksksb Holding S/B
Encik Mohd Tahirullah Mahmud - Pengerusi
Encik Yahya Absarun
Encik Rojie Ag Saleh
Encik Charis Saliun

Kosawit Petroleum Berhad
Encik Mohd Tahirullah Mahmud - Pengerusi
Encik Yahya Absarun
Encik Rojie Ag Saleh
Encik Charis Saliun
Tuan Haji Alahuddin Mohd Sarah
Tuan Haji Alim Angkah
Encik Michael Chung

Kosmart
Encik Muhammad Izwan Sanuddin - Pengerusi
Encik Irfanshah Jambra

3.0 PENDAPATAN DAN PERBELANJAAN BAGI TAHUN KEWANGAN

3.1 Keseluruhan Operasi Perniagaan

Keseluruhan aktiviti operasi perniagaan bagi tahun kewangan 2025 melibatkan aliran kewangan sebanyak RM532,409 (2024: RM268,790) yang merangkumi aktiviti BTS sebanyak RM818,713 (2024: RM750,652), KOPETRO sebanyak RM596,977 (2024: RM479,700), KOSMART sebanyak RM117,263 (2024: RM30,497), dan Moreasiatravel Sdn. Bhd. sebanyak RM29,603 (2024: rugi RM14,236).

3.2 Pendapatan Kasar

Pendapatan kasar Koperasi meningkat sebanyak 98% iaitu sebanyak RM263,619 bagi tahun kewangan 2025 kepada RM532,409 berbanding RM268,790 pada tahun 2024.

3.3 Keuntungan Bersih

Keuntungan bersih keseluruhan Koperasi selepas cukai meningkat sebanyak 24% iaitu RM32,503 bagi tahun 2025 kepada RM167,795 berbanding RM135,292 pada tahun 2024.

3.4 Perbelanjaan

Jumlah perbelanjaan keseluruhan meningkat sebanyak 4% iaitu peningkatan sebanyak RM51,061 bagi tahun 2025 kepada RM1,432,016 berbanding RM1,380,955 pada tahun 2024.

4.0 DIVIDEN

Berdasarkan prestasi keuntungan yang diperolehi, Anggota Lembaga Koperasi Kakitangan Sawit Kinabalu Sabah Berhad mencadangkan kadar pembayaran dividen Modal Syer sebanyak 10% dan dividen atas Modal Yuran sebanyak 3.5% bagi tahun kewangan 2025.

KKSKSB merakam penghargaan kepada semua anggota dan mengharapkan sokongan padu yang berterusan agar prestasi KKSKSB akan meningkat maju di masa hadapan. Dalam masa yang sama, KKSKSB akan terus berusaha supaya daya saing dan kualiti perkhidmatan kita siap siaga menghadapi saingan ekonomi dari dalam dan luar negara.

5.0 PEMBAHAGIAN KEUNTUNGAN BERSIH

5.1 Tabung Kebajikan

KKSKSB sentiasa peka terhadap kebajikan, pendidikan dan keperluan anggota bahkan berterusan mengambil inisiatif proaktif bagi memenuhi tanggungjawab sosial. KKSKSB telah memperuntukkan dana bagi Kumpulan Wang seperti berikut:-

a)	Kumpulan Wang Amanah Pembangunan	RM	5,324
b)	Kumpulan Wang Amanah Pendidikan	RM	10,648

6.0 MODAL SYER DAN MODAL YURAN

6.1 Modal Syer

Jumlah Modal Syer setakat 31 Disember 2025 adalah sebanyak RM3,781,585 (2024: RM3,230,635) iaitu peningkatan sebanyak RM550,950 bersamaan 17%.

6.2 Modal Yuran

Jumlah Modal Yuran setakat 31 Disember 2025 adalah sebanyak RM867,566 (2024: RM801,797). Peningkatan Modal Yuran ini sebanyak RM65,769 bersamaan 8%.
Untuk rekod, yuran bulanan anggota hendaklah sekurang-kurangnya RM30.

7.0 KEANGGOTAAN

Keanggotaan KKSKSB setakat 31 Disember 2025 adalah seramai 1,417 orang anggota. Promosi keanggotaan yang dijalankan telah berjaya menarik seramai 60 anggota baru sepanjang tahun 2025.

Pada tahun 2025, "*road show*" keanggotaan diteruskan.

8.0 KUMPULAN WANG RIZAB

8.1 Kumpulan Wang Rizab Statutori

Jumlah Kumpulan Wang Rizab Statutori adalah kekal sebanyak RM2,084,292.

9.0 AKTIVITI KOPERASI

9.1 Aktiviti Perdagangan dan Perkhidmatan

a) Perkhidmatan Pengangkutan BTS

KKSKSB terus mengekalkan perkhidmatan perniagaan di Ladang Sg Balung, Ladang Sg Kawa, Ladang Sebrang, Ladang Matamba, Ladang Oscar, Ladang Mensuli, Ladang Boonrich dan Ladang Sepagaya.

Keuntungan bersih perniagaan pengangkutan BTS untuk tahun 2025 adalah sebanyak RM818,713 (2024: RM750,652) iaitu peningkatan sebanyak RM68,062 bersamaan 9%.

b) Pinjaman Anggota

Sesuai dengan visi KKSKSB "Koperasi Terunggul dan Penjana Sosio-ekonomi Anggota di Malaysia" telah membantu anggota yang memerlukan. Tahun 2025 KKSKSB telah mengeluarkan RM336,000 (2024: RM420,000) pinjaman kepada anggota bagi anggota yang memerlukan.

10.0 ANAK SYARIKAT KOPERASI SAWIT

10.1 Moreasiatravel Sdn. Bhd. (MATSB)

Aktiviti perniagaan MATSB telah menunjukkan peningkatan sebanyak RM43,839 daripada untung RM29,603 (rugi 2024: RM14,236). Bagi tahun 2027, MATSB merancang untuk memperluaskan perkhidmatannya dengan menyediakan kemudahan pinjaman pembelian tiket penerbangan kepada anggota KKSKSB. Inisiatif ini diharapkan dapat memberi kemudahan dan manfaat kepada anggota serta meningkatan pendapatan MATSB.

10.2 Kosawit Petroleum Berhad (KOPETRO)

Komposisi saham KKSKSB dan anggota 68:32 adalah aktiviti perniagaan KKSKSB ke-2 terbanyak menyumbangkan keuntungan selepas Perkhidmatan pengangkutan BTS. Penambahan sebanyak RM117,277 dan 24% (2024: RM479,700).

10.3 Kosmart

KKSKSB memiliki tiga buah kedai runcit yang berada di Ladang Kalabakan, Ladang Sg Pin dan Ladang Sungai-sungai. Keuntungan 2025 mencatatkan RM117,263 (2024: RM30,497) peningkatan sebanyak 285%.

11.0 KOMUNIKASI DAN KEBAJIKAN ANGGOTA

11.1 Khairat Kematian

KKSKSB telah mengeluarkan sebanyak RM3,000 (2024: RM5,700) sumbangan untuk khairat. Anggota juga telah menerima khairat dari Etiqa Takaful yang di bayar terus ke akaun pewaris anggota.

a) Anugerah Pendidikan

Setakat 31 Disember 2025, sebanyak RM10,800 (2024: RM5,100) bagi menghargai dan memotivasi anggota dan anak-anak anggota agar terus cemerlang.

b) Laman Sesawang

KKSKSB menerima geran sebanyak RM20,000 dari Suruhanjaya Koperasi Malaysia untuk membangunkan laman sesawang KKSKSB dengan melantik Koperasi Pekerja-pekerja CTRM Melaka Berhad untuk kerja-kerja tersebut.

12.0 ANUGERAH KECEMERLANGAN PENDIDIKAN

KKSKSB telah meluluskan Anugerah Kecemerlangan Pendidikan sebanyak RM400 kepada pelajar cemerlang Sijil Pelajaran Malaysia yang memperolehi sekurang-kurangnya 8A dan RM500 kepada pelajar diploma serta pelajar Sijil Tinggi Persekolahan Malaysia yang memperoleh CGPA 3.5 keatas. KKSKSB juga meluluskan Anugerah Kecemerlangan Pendidikan sebanyak RM600 kepada pelajar Ijazah yang memperoleh CGPA 3.5 keatas. Jumlah sumbangan yang dikeluarkan kepada 3 pelajar Sijil Pelajaran Malaysia, 6 pelajar diploma dan STPM serta 11 orang pelajar yang memperoleh CGPA 3.5 keatas adalah sebanyak RM10,800.

13.0 PERANCANGAN MASA DEPAN

Alhamdulillah, KKSKSB akan terus berusaha untuk mengembangkan perniagaan yang berpotensi dan memberi manfaat kepada anggota serta meningkatkan keuntungan koperasi.Untuk makluman, projek Stesen Minyak PETRONAS telah diluluskan dalam MAT ke-32 dan akan dibangunkan di tapak stesen minyak lama KKSKSB. Projek ini dijangka dapat memberikan sumber pendapatan dan keuntungan baharu kepada KKSKSB.Selain itu, KKSKSB juga akan terus mencari peluang untuk mengembangkan aktiviti perniagaan utama ke ladang-ladang Sawit Kinabalu yang lain, khususnya melalui peluang tender terbuka yang ditawarkan.Dengan adanya peluang-peluang ini, kita berharap KKSKSB dapat terus berkembang dan meningkatkan prestasi kewangan serta manfaat kepada semua anggota.

14.0 PENTADBIRAN DAN PENGURUSAN

14.1 Pekerja

Setakat 31 Disember 2025, bilangan pekerja KKSKSB ialah seramai 11 orang yang terdiri daripada 1 Pengurus, 2 eksekutif dan 8 bukan Eksekutif. KKSKSB telah mengambil inisiatif dengan mengadakan pelbagai aktiviti kesihatan untuk melahirkan pekerja yang sihat dari segi fizikal dan mental. Selain itu, Koperasi juga menyusun semula Struktur Organisasi sedia ada selaras dengan keperluan dan perkembangan perniagaan KKSKSB.

14.2 Juruaudit Luar

TG Sia telah dilantik sebagai Juruaudit Luar KKSKSB dan anak syarikat bagi tahun kewangan berakhir 31 Disember 2025.

15.0 PENGHARGAAN

Anggota Lembaga ingin menyampaikan setinggi-tinggi penghargaan dan jutaan terima kasih kepada:-

1) Pengarah Urusan Kumpulan Sawit Kinabalu Sdn Bhd.

2) Pengarah Suruhanjaya Koperasi Malaysia, Pengarah Suruhanjaya Koperasi Malaysia Wilayah Sandakan dan para pegawai beliau atas bimbingan yang berterusan.

3) Pengawal Perladangan 1 dan 2, Pengawal Unit Sumber Manusia, Pengurus Besar, Pengurus Ladang, Ketua Jabatan dan Pengurusan Sawit Kinabalu Sabah Berhad serta Anak-anak Syarikatnya atas sokongan dan bantuan ikhlas yang diberikan kepada KKSKSB.

4) Badan-badan Korporat, syarikat dan orang perseorangan yang sentiasa memberi kepercayaan kepada KSKKSB untuk membekalkan barangan dan menawarkan perkhidmatan.

5) Jawatankuasa Audit Dalaman yang sentiasa menasihati dan memantau operasi KKSKSB.

6) Semua anggota di atas penglibatan yang aktif dan kerjasama yang erat.

7) Semua pekerja KSKKSB di atas perkhidmatan yang berdedikasi yang berpaksikan kepada budaya kerja cemerlang.

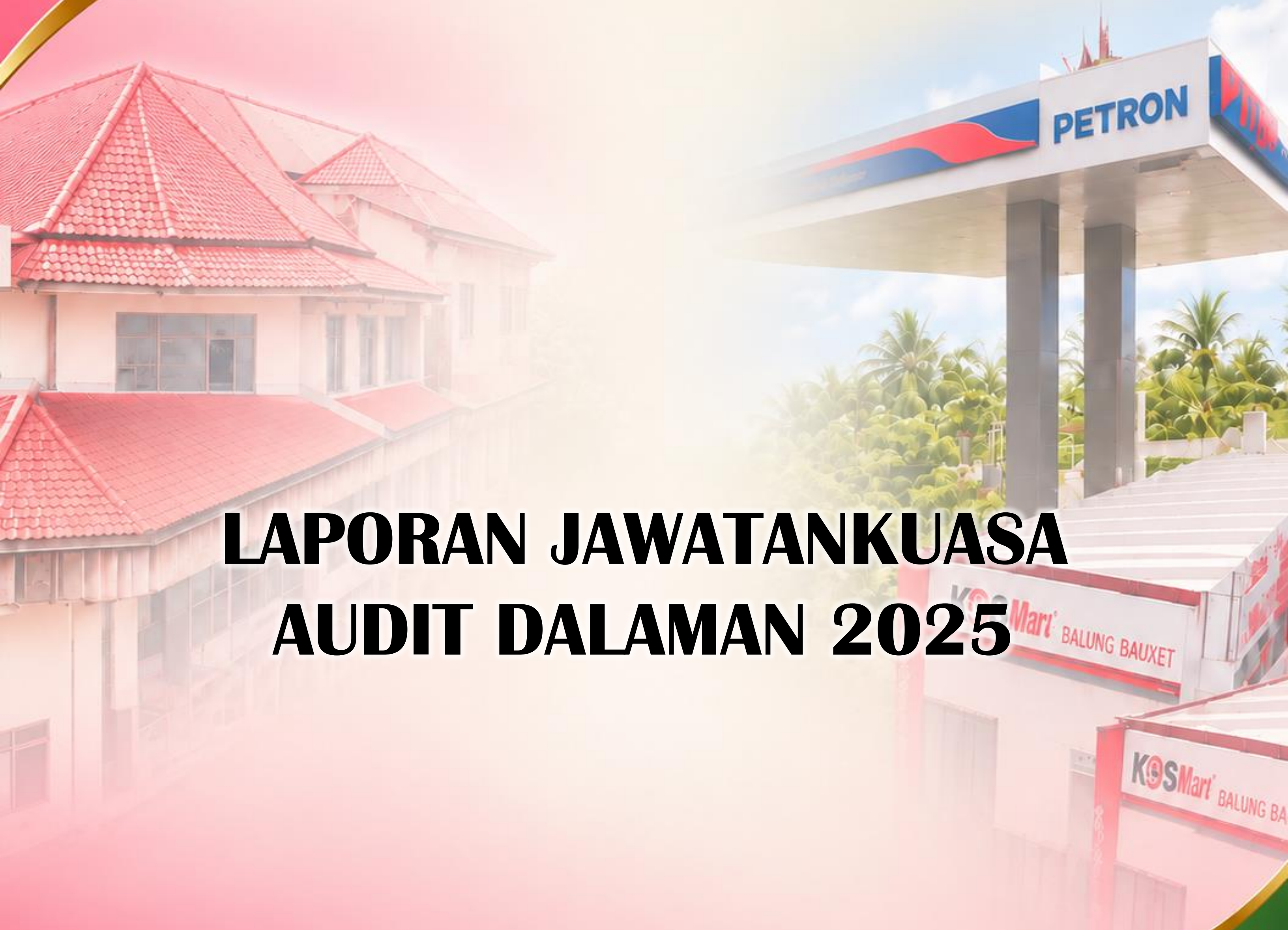
Bagi pihak Anggota Lembaga,

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD

MOHD TAHIRULLAH BIN MAHMUD

Pengerusi

Sesi 2025/2026



LAPORAN JAWATANKUASA AUDIT DALAMAN 2025

LAPORAN JAWATANKUASA KOPERASI AUDIT DALAMAN BAGI TAHUN 2025

Kepada : Ahli Lembaga Koperasi dan Anggota Koperasi Kakitangan Sawit Kinabalu Sabah Berhad

1.0 **Tujuan**

Laporan tahunan ini disediakan adalah untuk mematuhi kehendak seksyen 42A, Akta Koperasi 1993 (Pindahan 2007) dan fasa 71 Undang-Undang Kecil Koperasi untuk dibentangkan di dalam Mesyuarat Agung Tahunan Koperasi Kali ke-35.

2.0 **Skop Audit**

Laporan adalah berdasarkan pengauditan terhadap hal ehwal kewangan yang berakhir 31 Disember 2025 dan hal ehwal pentadbiran serta aktiviti-aktiviti Koperasi mengikut peraturan-peraturan dan piawaian pengauditan dalaman yang biasa bagi tahun 2025.

3.0 **Tempoh Liputan dan Aktiviti**

No.	Tarikh Lawatan	Tempoh	Lokasi
1	31/10/2025 -02/11/2025	3 hari	Pejabat KKSKSB (Lawatan pertama)
2	30/12/2025 -31/12/2025	2 hari	Pejabat KKSKSB (Lawatan kedua)
3	03/09/2026 - 05/09/2026	3 hari	Pejabat KKSKSB (Lawatan ketiga)

Sepanjang tempoh tersebut aktiviti-aktiviti audit yang dilaksanakan adalah seperti senarai tersebut di bawah:-

1. Daftar Anggota dan Saham
2. Tuntutan
3. Pemeriksaan dan Pengurusan Stok
4. Pengurusan Wang
5. Pengurusan Belian dan Jualan
6. Penghutang/Pemiutang
7. Lejer AM
8. Kontrak dan Perkhidmatan Pengangkutan BTS Kontrak dan Pembekalan
9. Pengurusan Aset

4.0 **Daftar Anggota Dan Saham**

Setelah pemeriksaan daftar anggota koperasi setakat 31 Disember 2025 didapati jumlah anggota yang masih aktif, meninggal dunia dan yang menarik diri telah dicatat dengan baik dan disenaraikan seperti berikut :-

Jumlah Anggota Koperasi Setakat 31 Disember 2025

No.	Perkara	2025
1	Jumlah Anggota pada Januari	1,360
2	Jumlah Anggota Baru	60
3	Jumlah Anggota Meninggal Dunia	3
4	Jumlah Menarik Diri	0
Jumlah Anggota pada 31st Disember 2025		**1,417**

Jumlah Saham dan Caruman Terkumpul

No.	Perkara	2025
1	Jumlah Saham Terkumpul	3,781,585
2	Jumlah Caruman Terkumpul	867,566

5.0 **Penghutang Perniagaan (Pinjaman Anggota)**

No.	Perkara	Tahun		Perbezaan
		2025	2024	
1	Jumlah Permohonan Pinjaman Anggota	336,000	420,000	-84,000
2	Jumlah Bayaran (Potongan Gaji)	192,832	249,591	-56,759
3	Jumlah Pinjaman Diluluskan	336,000	420,000	-84,000

*** 2025 – Seramai 17 Orang Peminjam*
*** 2024 – Seramai 19 Orang Peminjam*

6.0 **Sumbangan**

No.	Perkara	2025 (RM)
1	Sumbangan Khairat Kematian - 8 Orang	3,000
2	Anugerah Pendidikan - 20 Orang	10,800

7.0 **Analisa Ringkas Prestasi Kewangan Bagi Tahun 2025**

No.	Perkara	Tahun		Perbezaan
		2025	2024	
1	KKSKSB	(211,434)	(227,171)	15,737
2	Kosawit Petroleum Berhad	596,977	479,700	117,277
3	Moreasiatravel Sdn. Bhd.	34,005	(7,478)	41,483
4	Kosmart	117,263	30,497	86,766
5	KSKSB – Sawit Holdings (Sabah) Sdn. Bhd.	(4,402)	(6,758)	2,356
	Jumlah (Untung / Rugi)	**532,409**	**268,790**	**263,619**

7.1 **Koperasi Kakitangan Sawit Kinabalu Sabah Berhad (KKSKSB)**

No.	Perkara	Tahun		Perbezaan
		2025	2024	
1	Pendapatan	7,921,788	8,273,519	(351,731)
2	Pendapatan Lain	347,078	314,752	32,326
3	**Jumlah Pendapatan**	**8,268,866**	**8,588,271**	**(319,405)**
4	Perbelanjaan Operasi	5,679,662	5,712,214	(32,552)
5	Perbelanjaan Pentadbiran	2,800,637	3,103,228	(302,591)
6	**Jumlah Perbelanjaan**	**8,480,299**	**8,815,442**	**(335,143)**
	Untung / Rugi Bersih	**(211,434)**	**(227,171)**	**15,737**

7.2 **Kosawit Petroleum Berhad**

No.	Perkara	Tahun		Perbezaan
		2025	2024	
1	Pendapatan	19,165,212	18,233,651	931,561
2	Pendapatan Lain	10,371	17,383	(7,012)
3	**Jumlah Pendapatan**	**19,175,583**	**18,251,034**	**924,549**
4	Perbelanjaan Operasi	17,581,156	16,900,430	680,726
5	Perbelanjaan Pentadbiran	997,450	870,904	126,546
6	**Jumlah Perbelanjaan**	**18,578,606**	**17,771,334**	**807,272**
	Untung / Rugi Bersih	**596,977**	**479,700**	**117,277**

****Untung Bersih Kosawit Petroleum sebelum agihan keuntungan 66:34 Koperasi dan Anggota*

7.3 **Moreasiatravel Sdn. Bhd.**

No.	Perkara	Tahun		Perbezaan
		2025	2024	
1	Pendapatan	33,366	113,778	(80,412)
2	Pendapatan Lain	50,288	76	50,212
3	**Jumlah Pendapatan**	**83,654**	**113,854**	**(30,200)**
4	Perbelanjaan Operasi	32,265	104,891	(72,626)
5	Perbelanjaan Pentadbiran	17,384	16,441	943
6	**Jumlah Perbelanjaan**	**49,649**	**121,332**	**(71,683)**
	Untung / Rugi Bersih	**34,005**	**(7,478)**	**41,483**

7.4 **Kosmart**

No.	Perkara	Tahun		Perbezaan
		2025	2024	
1	Pendapatan	2,074,699	2,799,424	(724,725)
2	Pendapatan Lain	112,931	65,646	47,285
3	Inventori Setakat 1 Januari	1,567,938	1,390,881	177,057
4	Inventori Setakat 31 Disember	1,428,402	1,567,938	(139,536)
5	**Jumlah Pendapatan**	**2,048,094**	**3,042,128**	**(994,034)**
6	Perbelanjaan Operasi	1,584,468	2,549,610	(965,142)
7	Perbelanjaan Pentadbiran	346,363	462,020	(115,657)
8	**Jumlah Perbelanjaan**	**1,930,831**	**3,011,630**	**(1,080,799)**
	Untung / Rugi Bersih	**117,263**	**30,497**	**86,765**

7.5 **KSKSB – Sawit Holdings (Sabah) Sdn. Bhd.**

No.	Perkara	Tahun		Perbezaan
		2025	2024	
1	Pendapatan	-	-	-
2	Pendapatan Lain	-	-	-
3	**Jumlah Pendapatan**	-	-	-
4	Perbelanjaan Operasi	-	-	-
5	Perbelanjaan Pentadbiran	4,402	6,758	(2,356)
6	**Jumlah Perbelanjaan**	**4,402**	**6,758**	**(2,356)**
	Untung / Rugi Bersih	**(4,402)**	**(6,758)**	**2,356**

8.0 **Hutang Lapuk**

No.	Penghutang	Tahun		Perbezaan
		2025	2024	
1	Borneo Samudera Sdn. Bhd.	36,349	46,338	(9,989)
2	Sabah Land Development Bhd	74,923	74,923	-
3	Penghutang Stesen Minyak Balung	113,121	113,121	-
4	Lain-lain Kontraktor	105,713	105,713	-
	Jumlah Hutang Lapuk	**330,106**	**340,095**	**(9,989)**

9.0 **Harta Tetap Koperasi**

No.	Syarikat	Tahun		Perbezaan
		2025	2024	
1	KKSKSB	7,773,834	7,541,151	232,683
2	Kosawit Petroleum Berhad	3,718,485	3,718,485	-
3	Moreasiatravel Sdn. Bhd.	155,483	155,483	-
4	Kosmart	219,420	211,770	7,650
5	KSKSB - Sawit Holdings (Sabah) S/B	14,331	14,331	-
	Jumlah Aset Tetap	**11,881,553**	**11,641,220**	**240,333**

Kesimpulan dan Penghargaan

Secara keseluruhannya pengurusan koperasi adalah baik dan mematuhi Akta Koperasi 1993, Peraturan dan Undang-undang Kecil Koperasi.

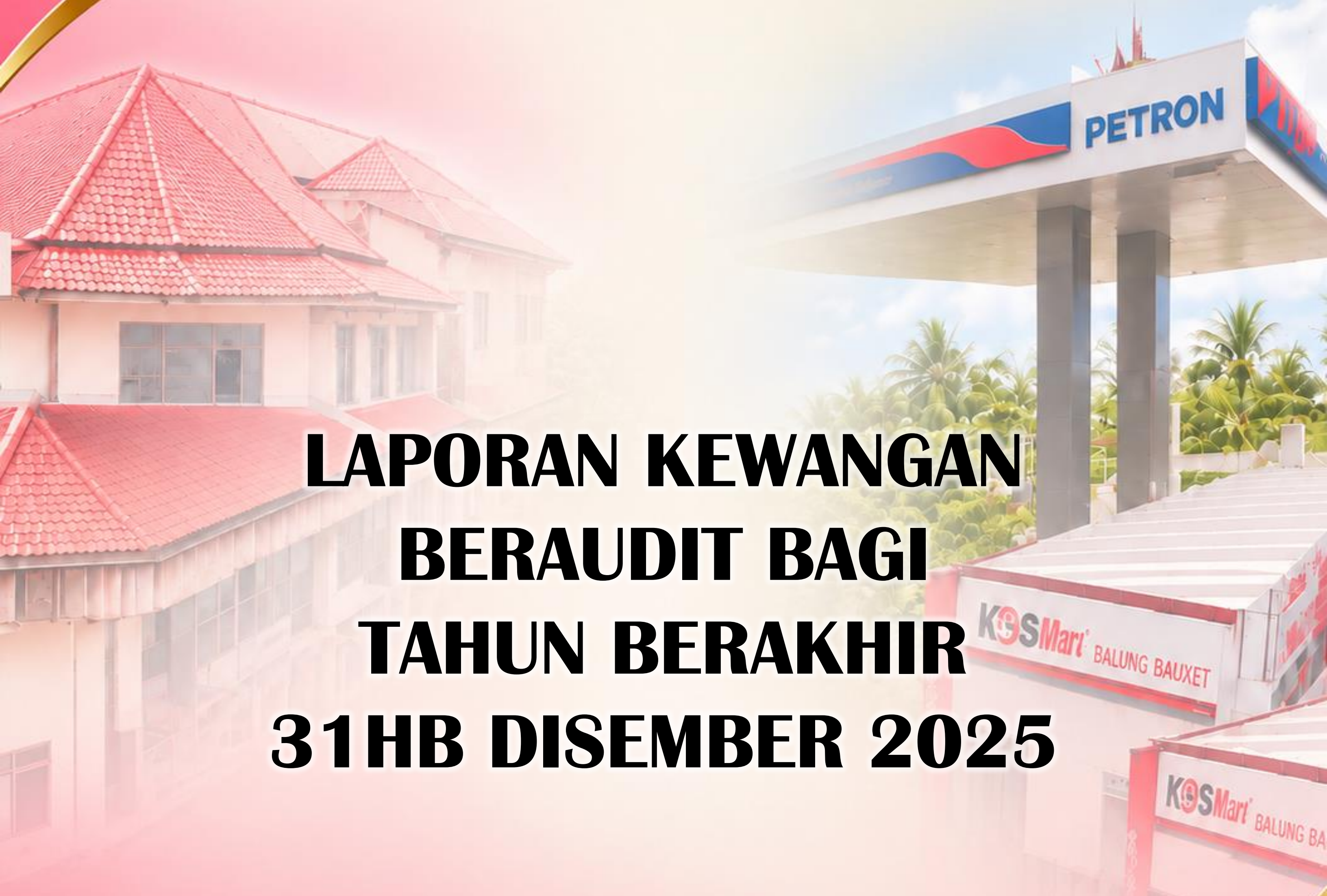
Kami JKAD merakamkan setinggi-tinggi penghargaan dan terima kasih khasnya kepada Anggota Lembaga Koperasi dan amnya kepada kakitangan KKSKSB yang telah memberi kerjasama kepada JKAD di dalam menjalankan tugas-tugas pengauditan demi masa depan dan menjaga kepentingan koperasi.

Sekian dan diucapkan ribuan terima kasih.

Abdul Ghaffar bin Gordani
Pengerusi JKAD

Suffian bin Dulis
Jemaah JKAD

Mohd Ansar bin Beddu
Jemaah JKAD



LAPORAN KEWANGAN BERAUDIT BAGI TAHUN BERAKHIR 31HB DISEMBER 2025

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD

RCS : 475/89

(Diperbadankan di Malaysia)

PENYATA KEWANGAN
31 DISEMBER 2025

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
RCS : 475/89
(Diperbadankan di Malaysia)

PENYATA KEWANGAN 31 DISEMBER 2025
KANDUNGAN

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD

RCS 475/89
(Diperbadankan di Malaysia)

Laporan Berkanun Lembaga mengikut
Akta Koperasi 1993 Seksyen 59(3)

Lembaga dengan sukacitanya membentangkan laporan dan penyata kewangan Kumpulan dan Koperasi yang telah diaudit bagi tahun kewangan berakhir 31 Disember 2025.

KEGIATAN UTAMA

Kegiatan-kegiatan utama Koperasi ialah jualan minyak, pelincir dan alat gantian, menjalankan kontrak pengangkutan BTB dan pembangunan projek perumahan.

Kegiatan utama subsidiari syarikat ialah syarikat pemegang pelaburan, perniagaan pelancongan dan jualan minyak dan pelincir dan barangan runcit.

Tiada perubahan yang ketara dalam kegiatan utama pada tahun kewangan ini.

HASIL

	Kumpulan RM	Koperasi RM
Keuntungan/(Kerugian) bersih bagi tahun semasa	335,406	(93,776)

DIVIDEN

Sejak akhir tahun kewangan sebelumnya, tiada dividen telah dibayar atau diisytiharkan. Pihak Lembaga tidak mencadangkan sebarang pembayaran dividen bagi tahun kewangan semasa.

LAIN-LAIN KUMPULAN WANG DAN RIZAB

Selain daripada akaun Rizab yang diperuntukan oleh Akta, semua pindahan kepada dan daripada rizab dan peruntukan pada tahun kewangan ini telah ditunjukkan di dalam penyata kewangan.

HUTANG-HUTANG LAPUK DAN LAGU

Sebelum penyata kewangan Kumpulan dan Koperasi disediakan, Lembaga telah mengambil langkah yang sewajarnya untuk memastikan bahawa tindakan telah diambil untuk memansuhkan hutang lapuk dan membuat peruntukan bagi hutang ragu dan Lembaga berpuas hati bahawa kesemua hutang lapuk yang diketahui telah dihapuskira dan peruntukan yang mencukupi telah dibuat bagi hutang ragu.

Pada tarikh laporan ini, Lembaga yakin tidak ada sebarang keadaan yang boleh menyebabkan jumlah hutang lapuk yang dihapuskira, atau peruntukan yang telah dibuat bagi hutang ragu Kumpulan dan Koperasi tidak mencukupi secara keseluruhan.

ASET SEMASA

Sebelum penyata kewangan Kumpulan dan Koperasi disediakan, Lembaga telah mengambil langkah yang munasabah untuk memastikan bahawa sebarang aset semasa yang tidak berkemungkinan akan terlaksana nilainya dalam urusan perniagaan biasa seperti yang ditunjukkan dalam rekod-rekod perakaunan Koperasi dan subsidiarinya, telahpun diturunkan nilainya kepada yang diramalkan dapat terlaksana.

PENILAIAN ASET DAN TANGGUNGAN

Pada tarikh laporan ini, Lembaga berpuashati tiada sebarang keadaan yang timbul yang boleh mengakibatkan cara penilaian aset atau tanggungan Kumpulan dan Koperasi mengelirukan atau tidak sesuai.

PERUBAHAN KEADAAN

Pada tarikh laporan ini, Lembaga yakin tidak ada sebarang keadaan yang tidak diselenggarakan dalam laporan ini atau penyata kewangan Kumpulan dan Koperasi yang akan menyebabkan sebarang jumlah yang tercatat di dalam penyata kewangan Kumpulan dan Keperasi mengelirukan.

TANGGUNGAN LUARJANGKA DAN LAIN-LAIN TANGGUNGAN

Pada tarikh laporan ini, para anggota Lembaga tidak menyedari sebarang keadaan:

(a) Yang mungkin akan menyebabkan nilai harta-harta semasa dalam akaun Kumpulan Koperasi mengelirukan; atau

(b) Yang timbul hingga mengakibatkan kaedah penilaian harta yang sedia ada atau liabiliti Koperasi mengelirukan atau tidak sesuai.

Tiada liabiliti luar jangkaan atau liabiliti lain yang telah atau akan dikuatkuasakan dalam tempoh dua belas bulan selepas akhir tahun kewangan yang pada pendapat Lembaga, akan atau boleh menjelaskan dengan ketara keupayaan Koperasi memenuhi kewajipannya apabila tiba masanya.

Pada pendapat Lembaga, keputusan operasi Koperasi sepanjang tahun kewangan ini tidak terjejas dengan ketara oleh sebarang perkara, urusniaga atau peristiwa penting atau berbentuk luarbiasa.

ANGGOTA LEMBAGA KOPERASI

Anggota Lembaga yang berkhidmat sejak awal tahun kewangan sehingga tarikh laporan ini adalah:

Encik Mohd Tahirullah Bin Mahmud	Pengerusi
Encik Yahya Bin Absarun (Dilantik pada 21 Jun 2025)	Setiausaha
Puan Jusmih Bongkilau (Digugur pada 21 Jun 2025)	Setiausaha
Encik Rojie Bin Ag Saleh	Bendahari
Encik Hamka Hakim	Anggota Lembaga Koperasi
Encik Muhammad Izwan Sanuddin	Anggota Lembaga Koperasi
Encik Irwan Tajuddin	Anggota Lembaga Koperasi
Encik Irfanshah Jambra	Anggota Lembaga Koperasi
Encik Shahrulazim Mohd Tauhid	Anggota Lembaga Koperasi
Encik Yehezkiel Musa	Anggota Lembaga Koperasi
Encik Charis Saliun	Anggota Lembaga Koperasi
Encik Geros @ Rejo Gontak	Anggota Lembaga Koperasi
Puan Diyana Binti Mhd Zawawi (Dilantik pada 21 Jun 2025)	Anggota Lembaga Koperasi
Encik Yahya Bin Absarun (Digugur pada 21 Jun 2025)	Anggota Lembaga Koperasi

MANFAAT LEMBAGA

Sepanjang dan pada akhir tahun kewangan, Koperasi tidak menjadi pihak kepada sebarang persetujuan yang matlamatnya ialah untuk membolehkan para anggota Lembaga mendapat manfaat melalui perolehan syer atau debentur di dalam Koperasi atau sebarang badan korporat. Sejak akhir tahun kewangan yang lepas, tiada anggota Lembaga yang telah menerima atau berhak menerima manfaat, akibat daripada sebarang kontrak yang dibuat oleh Koperasi dengan anggota Lembaga atau dengan firma di mana dia adalah ahli, atau dengan syarikat di mana dia mempunyai kepentingan yang nyata.

JURUAUDIT

Juruaudit Tetuan TG Sia & Co, telah menyatakan kesediakan mereka untuk meneruskan perkhidmatan.

Kami, bagi pihak ahli lembaga, dengan ikhlas mengakui bahawa selain daripada perkara-perkara yang disebut di atas, tiada perkara-perkara lain di dalam pengetahuan kami yang tidak dinyatakan seperti yang dikehendaki oleh Seksyen 59 (1) (c) Akta Koperasi 1993.

Mohd Tahirullah Bin Mahmud Pengerusi	**Yahya Bin Absarun** Setiausaha	**Rojie Bin Ag Saleh** Bendahari

Tarikh :

Tawau 09 JUL 2026

AKUAN BERKANUN

Saya, Mohd Tahirullah Bin Mahmud (No. KP. 811011-12-5087), selaku Pengerusi Koperasi Kakitangan Sawit Kinabalu Sabah Berhad, dengan sesungguhnya dan seikhlasnya mengaku bahawa penyata kewangan yang dibentangkan dari muka surat 10 hingga 59 adalah sebaik-baik pengetahuan dan kepercayaan saya betul, dan saya menbuat pengakuan ini dengan sesungguhnya mempercayai bahawa ianya benar dan menurut peruntukan Akta Akuan Berkanun, 1960.

Ditandatangani dan diakui sesungguhnya oleh)
Mohd Tahirullah Bin Mahmud)
(No. KP. 811011-12-5087))
yang tersebut di atas di Tawau,)
Sabah pada 09 JUL 2026)

Di hadapan saya,

PESURUHJAYA SUMPAH MALAYSIA
A-S 088
Ho Wei Li
Mahkaman Sesyen Tawau
01.7.2024- 30.6.2027

何佳莉

Pesuruhjaya Sumpah

MOHD TAHIRULLAH BIN MAHMUD
(NO. KP. 811011-12-5087)
PENGERUSI

TG SIA & CO
Chartered Accountants
Firm No : AF0930

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LAPORAN JURUAUDIT BEBAS
KEPADA AHLI-AHLI KOPERASI SAWIT KINABALU SABAH BERHAD

Laporan ke atas Audit Penyata Kewangan

Pendapat

Kami telah mengaudit penyata kewangan Koperasi Kakitangan Sawit Kinabalu Sabah Berhad, yang terdiri daripada penyata kedudukan kewangan pada 31 Disember 2025 bagi Kumpulan dan Koperasi, dan penyata pendapatan komprehensif, penyata perubahan dalam ekuiti dan penyata aliran tunai Kumpulan dan Koperasi bagi tahun berakhir pada tarikh tersebut, dan nota-nota kepada penyata kewangan, termasuk ringkasan dasar-dasar perakaunan penting, seperti yang dibentangkan di muka surat 10 hingga 59.

Pada pendapat kami, penyata kewangan yang tersebut memberi gambaran yang sebenar dan saksama mengenai kedudukan kewangan Koperasi pada 31 Disember 2025, serta prestasi kewangan dan aliran tunai bagi tahun berakhir pada tarikh tersebut selaras Piawaian Pelaporan Entiti Persendirian Malaysia (MPERS) dan keperluan-keperluan Akta Koperasi 1993 dan Akta Syarikat 2016 di Malaysia.

Asas bagi Pendapat Berkelayakan

Penyata kewangan kumpulan bagi tahun berakhir 31 Disember 2025 tidak menyatukan keputusan kewangan tiga subsidiari yang dimiliki oleh koperasi. Subsidiari tersebut tidak direkodkan dalam rekod rasmi Suruhanjaya Koperasi Malaysia (SKM), dan oleh itu tidak dimasukkan ke dalam penyata kewangan kumpulan. Ini merupakan satu ketakpatuhan terhadap Piawaian Pelaporan Entiti Persendirian Malaysia (MPERS) yang memerlukan penyatuan semua entiti subsidiari.

Kami telah menjalankan audit kami menurut piawaian pengauditan yang diluluskan di Malaysia dan Piawaian Pengauditan Antarabangsa. Tanggungjawab kami di bawah piawaian tersebut dihuraikan dengan lanjut dalam laporan kami di bahagian Tanggungjawab Juruaudit terhadap Audit Penyata Kewangan tersebut. Kami percaya bahawa bukti audit yang kami perolehi adalah mencukupi dan kesesuaian untuk menyediakan asas bagi pendapat kami.

Kebebasan dan Tanggungjawab Etika lain

Kami bebas daripada Kumpulan dan Koperasi selaras dengan Undang-undang Kecil (atas Etika Professional, Kelakuan dan Amalan) Institut Akauntan Malaysia ("Undang-undang Kecil") dan Lembaga Piawaian Etika Antarabangsa untuk Kod Etika Professional Antarabangsa untuk Akauntan (termasuk Piawaian Kebebasan Antarabangsa) ("kod IESBA"), dan kami telah memenuhi tanggungjawab etika lain mengikut Undang-undang Kecil dan kod IESBA.

Maklumat Selain daripada Penyata Kewangan dan Laporan Juruaudit mengenainya

Lembaga Koperasi bertanggungjawab terhadap maklumat lain. Maklumat lain merangkumi yang terkandung di dalam laporan Lembaga Pengarah tetapi tidak termasuk penyata kewangan Kumpulan dan Koperasi dan laporan juruaudit kami.

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LAPORAN JURUAUDIT BEBAS
KEPADA AHLI-AHLI KOPERASI SAWIT KINABALU BERHAD

Maklumat Selain daripada Penyata Kewangan dan Laporan Juruaudit mengenainya (sambungan)

Pendapat kami ke atas penyata kewangan Kumpulan dan Koperasi tidak meliputi maklumat lain dan kami tidak memberi sebarang bentuk jaminan ke atas kesimpulan mengenainya.

Sehubungan dengan audit kami terhadap penyata kewangan Kumpulan dan Koperasi, tanggungjawab kami adalah untuk membaca laporan Lembaga Pengarah dan, dalam masa yang sama mempertimbangkan sama ada laporan Lembaga Pengarah tidak konsisten secara material dengan penyata kewangan Kumpulan dan Koperasi atau pengetahuan yang kami perolehi semasa audit atau sebaliknya kelihatan disalahnyatakan secara material.

Sekiranya, berdasarkan kerja yang kami laksanakan, kami berpendapat bahawa terdapat salah nyata material dalam Laporan Lembaga Pengarah, kami dikehendaki melaporkan perkara tersebut. Tiada apa yang kami ingin laporkan berkenaan perkara ini.

Tanggungjawab Lembaga Koperasi Terhadap Penyata Kewangan

Lembaga Koperasi bertanggungjawab terhadap penyediaan penyata kewangan Kumpulan dan Koperasi yang memberi gambaran yang benar dan saksama berdasarkan Piawaian Pelaporan Kewangan Malaysia dan keperluan-keperluan Akta Koperasi 1993 dan Akta Syarikat, 2016 di Malaysia. Lembaga juga bertanggungjawab terhadap kawalan dalaman sebagaimana yang lembaga tentukan adalah perlu untuk membolehkan penyediaan penyata kewangan Kumpulan dan Koperasi yang bebas daripada salah nyata material, sama ada disebabkan oleh penipuan atau kesilapan.

Dalam menyediakan penyata kewangan Kumpulan dan Koperasi, Lembaga bertanggungjawab untuk menilai keupayaan Kumpulan dan Koperasi meneruskan sebagai usaha berterusan, menyatakan, mana yang berkenaan, perkara-perkara yang berkaitan dengan usaha berterusan dan menggunakan asas perakaunan usaha berterusan melainkan Lembaga sama ada berhasrat untuk membubarkan Kumpulan atau Koperasi atau menamatkan operasi, atau tidak mempunyai alternatif yang realistik selain berbuat demikian.

Tanggungjawab Juruaudit Terhadap Audit Penyata Kewangan

Objektif kami adalah untuk memperolehi jaminan yang munasabah sama ada penyata kewangan Kumpulan dan Koperasi secara keseluruhannya adalah bebas daripada salah nyata material, sama ada disebabkan oleh penipuan atau kesilapan, dan mengeluarkan laporan juruaudit yang merangkumi pendapat kami. Jaminan yang munasabah adalah tahap jaminan yang tinggi, tetapi bukan satu jaminan bahawa audit yang dijalankan mengikut piawaian pengauditan yang diluluskan di Malaysia dan Piawaian Pengauditan Antarabangsa akan sentiasa mengesan salah nyata yang material apabila ia wujud. Salah nyata boleh timbul daripada penipuan atau kesilapan dan dianggap material jika, secara individu atau dalam agregat, ianya boleh dengan munasabah dijangkakan akan mempengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan penyata kewangan ini.

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LAPORAN JURUAUDIT BEBAS
KEPADA AHLI-AHLI KOPERASI SAWIT KINABALU BERHAD

Tanggungjawab Juruaudit Terhadap Audit Penyata Kewangan (sambungan)

Sebagai sebahagian daripada audit mengikut piawaian pengauditan yang diluluskan di Malaysia dan Piawaian Pengauditan Antarabangsa, kami melaksanakan pertimbangan profesional dan mengekalkan keraguan profesional di seluruh audit, kami juga:

- Mengenal pasti dan menilai risiko salah nyata material dalam penyata kewangan Kumpulan dan Koperasi, sama ada disebabkan oleh penipuan atau kesilapan, reka bentuk dan melaksanakan prosedur audit yang responsif kepada risiko berkenaan, dan mendapatkan bukti audit yang mencukupi dan bersesuaian untuk memberikan asas yang munasabah bagi pendapat kami. Risiko tidak mengesan salah nyata material akibat daripada penipuan adalah lebih tinggi daripada salah nyata akibat daripada kesilapan memandangkan penipuan mungkin melibatkan pakatan sulit, pemalsuan, peninggalan sengaja, gambaran yang salah, atau pelangkauan kawalan dalaman.

- Mendapatkan pemahaman mengenai kawalan dalaman yang berkaitan dengan audit untuk tujuan merangka prosedur audit yang bersesuaian dengan keadaan, tetapi bukan bertujuan untuk menyatakan pendapat mengenai keberkesanan kawalan dalaman Kumpulan dan Koperasi ini.

- Menilai kesesuaian dasar-dasar perakaunan yang digunakan dan kemunasabahan anggaran perakaunan dan pendedahan berkaitan yang dibuat oleh Lembaga.

- Membuat kesimpulan mengenai kesesuaian Lembaga menggunakan asas perakaunan usaha berterusan dan, berdasarkan bukti audit yang diperoleh, sama ada ketidakpastian material wujud berkaitan dengan peristiwa-peristiwa atau keadaan yang boleh menimbulkan keraguan ketara terhadap keupayaan Kumpulan atau Koperasi untuk terus sebagai satu usaha berterusan. Sekiranya kami membuat kesimpulan bahawa ketidakpastian material wujud, kami dikehendaki untuk menarik perhatian dalam laporan juruaudit kami terhadap pendedahan yang berkaitan di dalam penyata kewangan Kumpulan dan Koperasi atau, jika pendedahan tersebut tidak mencukupi, untuk mengubah pendapat kami. Kesimpulan kami adalah berdasarkan pada bukti audit yang diperolehi sehingga tarikh laporan juruaudit kami. Walau bagaimanapun, peristiwa atau keadaan yang akan berlaku pada masa akan datang boleh menyebabkan Kumpulan dan Koperasi berhenti meneruskan sebagai usaha berterusan.

- Menilai pembentangan keseluruhan, struktur dan kandungan penyata kewangan Kumpulan dan Koperasi, termasuk pendedahan, dan sama ada penyata kewangan Kumpulan dan Koperasi mewakili urus niaga asas dan peristiwa dalam cara yang mencapai pembentangan saksama.

Kami berkomunikasi dengan Lembaga mengenai, antara lain, skop yang dirancang dan masa audit dan penemuan penting, termasuk sebarang kekurangan yang ketara dalam kawalan dalaman yang kami kenal pasti semasa audit kami.

TG SIA & CO
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LAPORAN JURUAUDIT BEBAS
KEPADA AHLI-AHLI KOPERASI SAWIT KINABALU BERHAD

Laporan mengenai Keperluan Perundangan dan Kawal Setia Lain

Mengikut keperluan Akta Koperasi 1993 di Malaysia, kami juga melaporkan bahawa pada pendapat kami:

(a) rekod perakaunan dan rekod-rekod lain yang dikehendaki oleh Akta Koperasi 1993 dan Akta lain yang disimpan oleh Koperasi dan subsidiarinya telah disimpan dengan wajar menurut peruntukan Akta.

(b) penerimaan, perbelanjaan dan pelaburan wang dan perolehan dan pelupusan aset oleh Koperasi dan subsidiarinya sepanjang tahun kewangan berakhir 31 Disember 2025 adalah selaras dengan Akta Koperasi 1993, Peraturan-peraturan Koperasi 1995 di Malaysia dan peraturan dan Undang-undang Kecil Koperasi dan Akta Syarikat 2016 di Malaysia;

(c) aset dan liabiliti, dalam semua sudut yang material, telah dinyatakan sewajarnya mengikut piawaian perakaunan yang berkenaan;

(d) kami berpuas hati bahawa akaun subsidiary yang telah disatukan dengan penyata kewangan. Koperasi adalah dalam bentuk dan kandungan yang sesuai dan wajar bagi tujuan penyediaan penyata kewangan Kumpulan dan kami telah menerima maklumat dan penjelasan yang memuaskan yang diperlukan oleh kami bagi tujuan tersebut.

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LAPORAN JURUAUDIT BEBAS
KEPADA AHLI-AHLI KOPERASI SAWIT KINABALU BERHAD

Perkara-perkara lain

Laporan ini disediakan hanya untuk ahli-ahli Koperasi sebagai sebuah badan, menurut Seksyen 63 daripada Akta Koperasi 1993 di Malaysia dan tanpa tujuan lain. Kami tidak bertanggungjawab kepada pihak-pihak lain terhadap kandungan laporan ini.

TG Siamo

TG Sia & Co
Nombor Firma : AF 0930
Akauntan Bertauliah

Sia Tiong Guan
01631/04/2028 J
SKM(B)0117

Tarikh : 09 JUL 2026

TAWAU

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
RCS 475/89
(Diperbadankan di Malaysia)

KUNCI KIRA-KIRA PADA 31 DISEMBER 2025

		Kumpulan		Koperasi	
		2025	2024	2025	2024
	Note	RM	RM	RM	RM
ASET BUKAN SEMASA					
Harta, loji dan peralatan	5	5,588,029	5,745,427	2,606,576	2,654,690
Pelaburan dalam subsidiari	6	2,146,000	2,146,000	4,322,000	4,229,500
Pelaburan dalam saham	7	142,679	142,679	142,679	142,679
Aset cukai tertunda	8	254,570	254,570	257,744	257,744
JUMLAH ASET BUKAN SEMASA		8,131,278	8,288,676	7,328,999	7,284,613
ASET SEMASA					
Inventori	9	1,156,053	1,154,707	1,066,234	1,025,773
Kos pembangunan projek perumahan	10	374,826	374,826	374,826	374,826
Penghutang perdagangan	11	3,369,878	2,789,273	2,237,350	1,870,005
Pelbagai penghutang	12	5,312,654	5,377,495	5,302,226	5,196,041
Hutang daripada subsidiari	13	-	-	297,855	561,656
Skim pinjaman anggota	14	633,076	356,870	633,076	356,870
Aset Kumpulan Wang Rizab Statutori	15	90,358	89,071	90,358	89,071
Cukai semasa		245,330	277,886	335,678	277,886
Wang di bank	16	2,702,526	1,688,036	1,711,352	1,179,930
Wang dalam tangan	16	2,878	1,798	2,345	1,440
JUMLAH ASET SEMASA		13,887,579	12,109,962	12,501,300	10,933,498
JUMLAH ASET		22,018,857	20,398,638	19,380,299	18,218,111

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
RCS 475/89
(Diperbadankan di Malaysia)

KUNCI KIRA-KIRA PADA 31 DISEMBER 2025

		Kumpulan		Koperasi	
		2025	2024	2025	2024
	Nota	RM	RM	RM	RM
DIBIAYAI OLEH:					
Modal syer anggota	17	3,781,585	3,230,635	3,781,585	3,230,635
Keuntungan terkumpul		6,747,797	6,732,145	5,960,746	6,227,582
Faedah minoriti		1,404,056	1,349,862	-	-
		11,933,438	11,312,642	9,742,331	9,458,217
Kumpulan Wang Rizab Statutori	18	2,084,292	2,084,292	2,084,292	2,084,292
Tabung Kebajikan Am	19	19,118	32,918	19,118	32,918
Tabung Pinjaman Anggota	20	1,156,728	1,156,728	1,156,728	1,156,728
Tabung Caruman Anggota	21	867,566	801,688	867,566	801,688
Tabung Pusingan Pelancongan Anggota	22	257,058	257,058	257,058	257,058
Tabung Penebusan Saham Anggota	23	39,830	39,830	39,830	39,830
Tabung Keusahawanan Anggota	24	100,000	100,000	100,000	100,000
		16,458,030	15,785,156	14,266,923	13,930,731
LIABILITI BUKAN SEMASA					
Pemiutang sewa beli	25	181,784	347,115	181,784	347,115
Pinjaman bank	26	707,157	807,308	707,157	807,308
		888,941	1,154,423	888,941	1,154,423
LIABILITI SEMASA					
Pemiutang perdagangan	27	1,279,576	629,889	946,627	433,263
Pelbagai pemiutang, akruan dan deposit diterima	28	2,637,489	2,442,652	2,522,987	2,334,729
Pemiutang daripada subsidiari	13	-	-	-	1,000
Pemiutang sewa beli	25	165,331	156,127	165,331	156,127

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
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KUNCI KIRA-KIRA PADA 31 DISEMBER 2025

		Kumpulan		Koperasi	
		2025	2024	2025	2024
	Nota	RM	RM	RM	RM
LIABILITI SEMASA					
Pinjaman bank	26	139,200	139,200	139,200	139,200
Dividen	29	432,632	54,492	432,632	54,492
Kumpulan Wang Amanah Pendidikan Koperasi	30	-	-	-	-
Kumpulan Wang Amanah Pembangunan Koperasi	31	-	-	-	-
Overdraf bank (tanpa cagaran)	32	17,658	14,146	17,658	14,146
Cukai semasa		-	22,553	-	-
		4,671,886	3,459,059	4,244,435	3,132,957
		22,018,857	20,398,638	19,380,299	18,218,111

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
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PENYATA PENDAPATAN KOMPREHENSIF
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2025

		Kumpulan		Koperasi	
		2025	2024	2025	2024
	Nota	RM	RM	RM	RM
Jumlah Pendapatan	34 & 35	28,459,837	28,347,292	9,344,254	10,212,433
Tolak: Pelarasan Operasi		(27,956,636)	(28,088,822)	(9,438,030)	(10,329,488)
Untung/(Rugi) Bersih Selepas Pelarasan Operasi		503,201	258,470	(93,776)	(117,055)
Tolak:					
Peruntukkan Cukai	33	(167,795)	(135,292)	-	-
Untung/(Rugi) bersih pada tahun		335,406	123,178	(93,776)	(117,055)
Jumlah pendapatan komprehensif pada diagihkan kepada:					
Faedah minoriti		146,694	127,362	-	-
Pemilik koperasi		188,712	(4,184)	(93,776)	(117,055)
		335,406	123,178	(93,776)	(117,055)

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
RCS 475/89
(Diperbadankan di Malaysia)

AKAUN UNTUNG RUGI
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2025

		Kumpulan		Koperasi	
		2025	2024	2025	2024
	Nota	RM	RM	RM	RM
PENDAPATAN					
Pendapatan Aktiviti					
Pendapatan	34	28,167,195	28,131,053	9,001,983	9,897,402
Am	35	292,642	216,239	342,271	315,031
JUMLAH		28,459,837	28,347,292	9,344,254	10,212,433
PERBELANJAAN					
Kos Jualan					
Inventori awal pada 1 Januari		1,154,707	1,483,621	1,025,773	1,390,880
Belian		20,283,180	19,648,183	2,780,226	2,767,635
Pengangkutan		3,744,870	3,891,702	3,744,871	3,891,702
Pelbagai Perbelanjaan		39,088	56,075	-	-
		25,221,845	25,079,581	7,550,870	8,050,217
Inventori akhir pada 31 Disember		(1,156,053)	(1,154,707)	(1,066,234)	(1,025,773)
	36	24,065,792	23,924,874	6,484,636	7,024,444
PERBELANJAAN AM					
Fi Juruaudit Swasta					
- Tahun semasa	37	48,000	49,900	31,000	32,900
- Terlebih catat pada tahun lalu	37	(1,600)	-	(1,000)	-
Perbelanjaan Anggota Lembaga	43	115,254	137,320	115,254	137,320
Kos Pinjaman	38	62,826	79,910	62,826	79,910
Susutnilai Aset	39	397,731	427,603	288,447	308,525
Perbelanjaan Mesyuarat Agung	40	526,467	430,398	449,712	266,244
Gaji dan Perbelanjaan Kakitangan	41	1,289,034	1,211,898	884,250	869,856
Pelbagai Perbelanjaan	42	1,453,132	1,826,919	1,122,905	1,610,289
JUMLAH		3,890,844	4,163,948	2,953,394	3,305,044
KEUNTUNGAN/(KERUGIAN) BERSIH		503,201	258,470	(93,776)	(117,055)

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD

RCS 475/89

(Diperbadankan di Malaysia)

AKAUN PEMBAHAGIAN KEUNTUNGAN
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2025

		Kumpulan		Koperasi	
	Nota	2025 RM	2024 RM	2025 RM	2024 RM
Jumlah Pendapatan		28,459,837	28,347,292	9,344,254	10,212,433
Tolak: Pelarasan Operasi		(27,956,636)	(28,088,822)	(9,438,030)	(10,329,488)
Untung/(Rugi) Bersih Selepas Pelarasan Operasi		503,201	258,470	(93,776)	(117,055)
Tolak : Pembahagian berkanun					
Kumpulan Wang Rizab Statutori – 12%		-	-	-	-
Kumpulan Wang Amanah Pendidikan – 2%		-	-	-	-
Kumpulan Wang Amanah Pembangunan – 1%		-	-	-	-
		-	-	-	-
Untung/(Rugi) Selepas Pembahagian Berkanun		503,201	258,470	(93,776)	(117,055)
Tolak:					
Peruntukkan Cukai	33	167,795	135,292	-	-
Tolak : Pembahagian Lain					
Honorarium		-	-	-	-
Dividen Atas Syer		371,040	-	371,040	-
Dividen Atas Yuran		28,582	-	28,582	-
		399,622	-	399,622	-
Baki Keuntungan/(Kerugian) Yang Belum Dibahagi-bahagikan		(64,216)	123,178	(493,398)	(117,055)
Tolak: Pelarasan Bukan Operasi	44	79,868	(284,250)	226,562	(230,179)
Baki (kerugian)/keuntungan selepas pembahagian		15,652	(161,072)	(266,836)	(347,234)
Keuntungan Terkumpul Pada Awal Tahun		6,732,145	6,893,217	6,227,582	6,574,816
Keuntungan Terkumpul Pada Akhir Tahun		6,747,797	6,732,145	5,960,746	6,227,582

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD

RCS 475/89

(Diperbadankan di Malaysia)

PENYATA ALIRAN TUNAI
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2025

	Nota	Kumpulan		Koperasi	
		2025	2024	2025	2024
		RM	RM	RM	RM
ALIRAN TUNAI DARIPADA AKTIVITI OPERASI					
Keuntungan/(Kerugian) bersih sebelum cukai		503,201	258,470	(93,776)	(117,055)
Pelarasan untuk:					
Susutnilai harta, loji dan peralatan		397,731	427,603	288,447	308,525
Rosot nilai atas penghutang		13,950	-	-	-
Pendapatan dividen		(19,635)	(20,653)	(19,635)	(124,828)
Faedah diterima		(56,969)	(53,695)	(56,015)	(53,153)
Faedah pinjaman dibayar		62,826	79,910	62,826	79,910
Keuntungan operasi sebelum perubahan modal kerja		901,104	691,635	181,847	93,399
(Penambahan)/Pengurangan dalam inventori		(1,346)	328,915	(40,461)	365,108
Pengurangan/(Penambahan) dalam penghutang		57,585	66,949	(47,231)	205,605
Pengurangan dalam penghutang dari subsidiari		-	-	263,801	89,229
Penambahan dalam skim pinjaman anggota		(276,206)	-	(276,206)	-
Penambahan/(Pengurangan) dalam pemiutang		969,165	(1,471,449)	1,079,763	(1,396,747)
Pengurangan dalam perbelanjaan kebajikan am		(13,800)	(10,800)	(13,800)	(10,800)
(Pengurangan)/Penambahan dalam pemiutang daripada subsidiari		-	-	(1,000)	1,000
Penambahan dalam tabung caruman anggota		65,878	62,904	65,878	62,904
Tunai diperolehi/(digunakan) dalam aktiviti operasi		1,702,380	(331,846)	1,212,591	(590,302)
Faedah dibayar		(62,826)	(79,910)	(62,826)	(79,910)
Faedah diterima		56,969	53,695	56,015	53,153
Cukai dibayar		(157,792)	(203,047)	(57,792)	(68,000)
Tunai bersih diperolehi/(digunakan) dalam aktiviti operasi		1,538,731	(561,108)	1,147,988	(685,059)

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
RCS 475/89
(Diperbadankan di Malaysia)

PENYATA ALIRAN TUNAI
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2025

		Kumpulan		Koperasi	
		2025	2024	2025	2024
	Nota	RM	RM	RM	RM
ALIRAN TUNAI UNTUK BAYARAN BERKANUN DAN AGIHAN					
Kumpulan Wang Amanah Pendidikan Koperasi		-	(12,370)	-	(12,370)
Kumpulan Wang Amanah Pembangunan Koperasi		-	(6,185)	-	(6,185)
Tunai untuk bayaran berkanan dan agihan		-	(18,555)	-	(18,555)
ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN					
Tambahan pelaburan dalam subsidiari		-	(1,000)	(92,500)	(69,500)
Tambahan hartanah, loji dan peralatan	5	(240,333)	(82,391)	(240,333)	(57,601)
Dividen diterima		56,015	20,653	56,015	124,828
Tunai bersih digunakan dalam aktiviti pelaburan		(184,318)	(62,738)	(276,818)	(2,273)
ALIRAN TUNAI DARIPADA AKTIVITI PEMBIAYAAN					
Penerimaan daripada pelaburan modal saham		550,950	726,150	550,950	725,150
Pembayaran dividen		(635,740)	(762,639)	(635,740)	(701,514)
Pembayaran sewa beli		(156,127)	(165,897)	(156,127)	(165,897)
Pembayaran pinjaman		(100,151)	(94,788)	(100,151)	(94,788)
Tunai bersih digunakan dalam aktiviti pembiayaan		(341,068)	(297,174)	(341,068)	(237,049)
Tambahan/(Kurangan) tunai dan setara tunai		1,013,345	(939,575)	530,102	(942,936)
Tunai dan setara tunai pada awal tahun		1,764,759	2,704,334	1,256,295	2,199,231
Tunai dan setara tunai pada akhir tahun		2,778,104	1,764,759	1,786,397	1,256,295

PENYATA ALIRAN TUNAI
BAGI TAHUN KEWANGAN BERAKHIR 31 DISEMBER 2025

		Kumpulan		Koperasi	
		2025	**2024**	**2025**	**2024**
	Nota	**RM**	**RM**	**RM**	**RM**
Tunai dan setara tunai diwakili oleh:					
Tunai di tangan dan di bank		2,705,404	1,689,834	1,713,697	1,181,370
Aset Kumpulan Wang Rizab Statutori		90,358	89,071	90,358	89,071
Overdraft bank (tanpa cagaran)		(17,658)	(14,146)	(17,658)	(14,146)
		2,778,104	1,764,759	1,786,397	1,256,295

NOTA-NOTA BERKENAAN PENYATA KEWANGAN – 31HB DISEMBER 2025

1. MAKLUMAT KOPERASI

Koperasi didaftarkan dan beroperasi di Malaysia.

Pejabat berdaftar Koperasi terletak di Pejabat Wilayah BSSB, KM 2.5, Jalan Kuhara, Beg Berkunci No. 28, 91009 Tawau, Sabah.

Alamat beroperasi Koperasi terletak di Tingkat 2, TB 4290/1, Jalan Masjid, Peti Surat 1994, 91044 Tawau, Sabah.

Kegiatan-kegiatan utama Koperasi ialah jualan minyak, pelincir dan alat gantian, menjalankan kontrak pengangkutan BTB dan pembangunan projek perumahan.

Aktiviti utama subsidiari syarikat ialah syarikat pemegang pelaburan, perniagaan pelancongan dan jualan minyak dan pelincir dan barangan runcit. Butiran mengenai subsidiari dinyatakan pada Nota 6.

Tiada perubahan yang ketara dalam kegiatan-kegiatan utama pada tahun kewangan ini.

Penyata kewangan ini dibentangkan dalam mata yang fungsian, iaitu mata wang utama di mana entiti beroperasi. Mata wang fungsian Koperasi ialah Ringgit Malaysia di mana jualan dan belian biasanya melalui Ringgit Malaysia dan penerimaan dari aktiviti operasi biasanya melalui Ringgit Malaysia dan dana daripada aktiviti kewangan dijana dalam Ringgit Malaysia.

2. DASAR-DASAR PENTING PERAKAUNAN

2.1 Asas perakaunan

2.1.1 Penyata kewangan telah disediakan mengikut kelaziman kos sejarah, kecuali untuk serta mematuhi Piawaian Pelaporan Entiti Persendirian Malaysia (MPERS) dan Akta Syarikat 2016.

2.1.2 Penyata kewangan yang disediakan telah disesuaikan untuk mematuhi kehendak Akta Koperasi 1993, Peraturan-peraturan Koperasi 1995 dan Undang-undang Kecil Koperasi.

2.2 Subsidiari dan asas penyatuan

2.2.1 Subsidiari

Subsidiari adalah syarikat di mana Koperasi mempunyai kuasa untuk melaksanakan kawalan terhadap polisi-polisi kewangan dan operasi untuk memperolehi manfaat daripada aktiviti-aktiviti subsidiari tersebut. Di penyata kewangan Koperasi, pelaburan dalam subsidiari dinyatakan pada kos ditolak kerugian rosot nilai. Di atas pelupusan pelaburan, perbezaan di antara perolehan bersih daripada pelupusan dan jumlah yang dibawa diiktiraf dalam penyata kewangan.

2.2 Subsidiari dan asas penyatuan (sambungan)

2.2.2 Asas Penyatuan

Penyata kewangan disatukan penyata-penyata kewangan Koperasi dan subsidiarinya yang disediakan sehingga akhir tahun kewangan.

Baki kumpulan intra adalah dihapuskan dalam penyediaan penyata kewangan disatukan dan penyata kewangan tersebut menggambarkan urusniaga dengan pihak ketiga sahaja.

Penyata kewangan bagi syarikat-syarikat subsidiari adalah termasuk dalam penyata kewangan disatukan dari tarikh kawalan bermula sehingga tarikh tersebut tamat.

2.2.3 Kombinasi perniagaan

Kombinasi perniagaan diambilkira dengan menggunakan kaedah pembelian. Kos kombinasi perniagaan dinilai berdasarkan nilai saksama agregat, pada tarikh perolehan, aset yang diberikan, liabiliti yang telah berlaku atau dijangka, dan instrument ekuiti diterbitkan oleh Kumpulan, sebagai pertukaran kawalan yang diperoleh, bersama dengan sebarang kos langsung berkaitan kombinasi perniagaan.

Pada tarikh perolehan, Kumpulan akan memperuntukkan kos kombinasi perniagaan dengan mengiktiraf aset boleh kenal pasti yang diperoleh, liabiliti dan liabiliti luar jangka pada nilai saksama, kecuali aset cukai tertunda atau liabiliti terhasil daripada aset diperoleh dan liabiliti jangka dalam kombinasi perniagaan dan liabiliti atau aset, jika ada, berkaitan dengan susunan manfaat pekerja yang diperoleh. Sebarang lebihan kos kombinasi perniagaan berbanding kepentingan pemeroleh pada nilai saksama bersih aset boleh kenal pasti, liabiliti dan liabiliti luar jangka adalah direkodkan sebagai muhibah. Sebarang kepentingan tak mengawal dalam yang diperoleh dinilai pada saham berkadar kepentingan tak mengawal terhadap amaun diiktiraf untuk aset boleh kenal pasti yang diperoleh.

Jika, selepas penilaian semula, kepentingan Kumpulan dalam nilai saksama bersih aset boleh kenal pasti, liabiliti dan liabiliti luar jangka diiktiraf melebihi kos kombinasi perniagaan, lebihan tersebut akan diiktiraf serta merta dalam untung atau rugi.

Dalam penyata kewangan disatukan, kepentingan tak mengawal dalam aset bersih subsidiari adalah termasuk dalam ekuiti. Kumpulan menetapkan perubahan terhadap kepentingan kawalan induk dalam subsidiari yang tidak memberi kesan kepada kehilangan kawalan sebagai transaksi dengan pemegang ekuiti dalam kapasiti mereka sebagai pemegang ekuiti. Secara berturutan, amaun dibawa oleh kepentingan tak mengawal diselaras untuk menunjukkan perubahan terhadap kepentingan induk dalam aset bersih subsidiari. Sebarang perbezaan antara amaun pelarasan kepentingan tak mengawal dan nilai saksama bagi ganjaran dibayar atau diterima, jika ada, akan diiktiraf serta merta dalam ekuiti dan berkaitan dengan pemegang ekuiti induk. Untung atau rugi yang terhasil daripada perubahan tersebut dan perubahan amaun dibawa oleh aset (termasuk muhibah) atau liabiliti kesan daripada transaksi sebegitu tidak akan diiktiraf.

2.3 Hartanah, loji dan peralatan

Hartanah, loji dan peralatan adalah dinyatakan pada kos setelah ditolak susut nilai terkumpul dan kerugian penurunan nilai terkumpul, jika ada, kecuali tanah dan bangunan pegangan bebas.

Selain daripada tanah dan aset dalam pembinaan pegangan bebas, susutnilai diperuntukkan mengikut kaedah garis lurus untuk menghapuskira kos atau penilaian aset sepanjang anggaran hayat penggunaan, seperti berikut:

	Kadar
Hartanah	2%
Peralatan & kelengkapan	20%
Kenderaan bermotor	20%

Susut nilai aset bermula apabila ia sedia untuk kegunaan yang dimaksudkan.

Nilai sisa dan hayat berguna aset, jika ketara, dikaji semula pada setiap tarikh laporan.

Keuntungan atau kerugian yang timbul daripada penyahiktirafan aset, ditentukan sebagai perbezaan di antara hasil pelupusan bersih, jika ada, dan amaun dibawa item tersebut akan diiktiraf dalam untung rugi.

2.4 Muhibah

Muhibah diperolehi dalam kombinasi perniagaan, adalah lebihan kos kombinasi perniagaan ke atas kepentingan Kumpulan dalam nilai saksama bersih aset yang boleh dikenalpasti, liabilitili dan liabiliti luar jangka yang diiktiraf, adalah dinilai awal pada kos dan diiktiraf sebagai aset. Selepas pengiktirafan awal, muhibah dinilai pada kos tolak sebarang pelunasan terkumpul dan sebarang rosotnilai terkumpul.

Pelunasan muhibah dikira dengan menggunakan kaedah garis lurus berdasarkan anggaran jangka hayat. Anggaran jangka hayat bagi muhibah ialah 10 tahun berdasarkan penilaian terbaik pengurusan.

Bagi tujuan ujian rosotnilai, muhibah diperuntuk, pada tarikh perolehan, kepada setiap unit penjanaan tunai dimiliki Kumpulan yang dijangka mendapat manfaat daripada sinergi kombinasi, tidak mengira samada aset atau liabiliti dimiliki yang diperoleh ditugaskan kepada para unit tersebut. Unit penjanaan tunai dimana muhibah telah diperuntukkan akan diiuji setahun sekali bagi rosotnilai, dan apabila terdapat indikasi bahawa unit tersebut mengalami kemerosotan, amaun dibawa oleh unit akan dibandingkan, termasuk muhibah, dengan amaun boleh pulih. Kemerosotan nilai akan diiktiraf bagi unit penjanaan tunai apabila amaun boleh pulih unit kurang daripada amaun dibawanya. Sebarang rosotnilai yang diiktiraf pada permulaan adalah untuk mengurangkan amaun dibawa muhibah kepada unit, dan kemudian kepada aset bukan semasa pada asas pro rata bagi amaun dibawa setiap aset berkenaan dalam unit tersebut. Sebarang rosotnilai diiktiraf bagi muhibah tidak berbalik dalam tempoh seterusnya.

2.5 Kemerosotan nilai aset bukan kewangan

Pada setiap tarikh laporan, syarikat menilai sama ada terdapat sebarang kemungkinan bahawa aset mungkin terjejas. Jika kemungkinan tersebut wujud, jumlah yang boleh diperolehi semula bagi aset dianggarkan. Tanpa mengira sama ada terdapat sebarang petunjuk kemerosotan nilai, syarikat menguji aset tidak ketara dengan jangka hayat penggunaan tanpa terhad atau aset tidak ketara tidak lagi dapat digunakan untuk nilai kemerosotan setiap tahun.

Apabila jumlah boleh diperolehi semula aset bagi individu tidak dapat dianggarkan, syarikat akan menganggarkan jumlah yang boleh diperolehi semula daripada unit penjanaan tunai bagi aset tersebut.

Nilai boleh pulih adalah nilai yang lebih tinggi daripada nilai saksama setelah tolak kos untuk jualan dan nilai penggunaan. Dalam menkaji nilai penggunaan, aliran tunai masa hadapan diberi diskaun pada nilai semasa dengan menggunakan kadar diskaun sebelum cukai yang menggambarkan penilaian pasaran semasa bagi nilai masa wang dan risiko khusus untuk aset.

2.6 Pelaburan

Pelaburan dinyatakan pada kos setelah ditolak peruntukan rosotnilai. Peruntukan dibuat untuk pelaburan yang dijangka akan mengalami kejatuhan berkekalan dalam nilainya. Pendapatan dari pelaburan tersebut dimasukkan dalam penyata pendapatan jika dan bila diterima.

2.7 Inventori

Inventori dinyatakan pada nilai terendah di atara kos dan nilai boleh realisasi bersih.

Kos inventori meliputi semua kos belian, kos penukaran dan kos lain yang terlibat untuk membawa inventori ke lokasi dan keadaaan semasanya. Kos dikira menggunakan kaedah pertama keluar pertama masuk (First-in First-Out). Nilai boleh realisasi bersih ialah anggaran harga jualan dalam perjalanan biasa perjalanan biasa perniagaan di tolak anggaran kos yang diperlukan untuk membuat jualan.

2.8 Aset Kewangan

Aset kewangan diiktiraf dalam penyata kedudukan kewangan apabila syarikat menjadi pihak kepada peruntukan kontrak instrumen tersebut. Pembelian biasa dan jualan aset kewangan adalah diiktiraf dan dinyahiktiraf melalui tarikh dagangan perakaunan.

Pada pengiktirafan permulaan, aset kewangan diukur pada nilai saksama, campur kos urus niaga bagi aset kewangan bukan pada 'nilai saksama melalui untung atau rugi'.

2.8 Aset Kewangan (sambungan)

Kaedah faedah efektif adalah kaedah pengiraan kos pelunasan aset kewangan dan memperuntukkan pendapatan faedah sepanjang tempoh tertentu. Kadar faedah efektif adalah kadar diskaun yang tepat bagi anggaran penerimaan tunai masa hadapan melalui jangka hayat aset kewangan atau tempoh yang lebih pendek pada nilai bersih aset kewangan.

Selepas pengiktirafan awal, aset kewangan dikelaskan ke dalam salah satu daripada empat kategori; aset kewangan pada 'nilai saksama melalui untung atau rugi', aset yang dipegang hingga pelaburan matang, aset pinjaman dan aset belum terima dan aset kewangan sedia untuk dijual.

i) Aset Kewangan Pada 'Nilai Saksama Melalui Untung Atau Rugi'

Aset kewangan diklasifikasikan sebagai 'aset dipegang untuk dagangan' jika:

- Ia dimiliki dengan tujuan untuk dijual dalam tempoh terdekat; atau
- Pada pengiktirafan permulaan, ia adalah sebahagian daripada portfolio instrumen kewangan yang dikenalpasti dan diuruskan serentak yang mana terdapat bukti corak sebenar terbaru bagi pengambilan untung jangka pendek; atau
- Ia adalah terbitan yang tidak ditetapkan dan instrumen lindung nilai yang berkesan.

Aset kewangan (selain daripada 'dipegang untuk dagangan') direka pada 'nilai saksama melalui untung atau rugi' selepas pengiktirafan awal jika:

- Ia menghapuskan atau mengurangkan nilai pengukuran yang ketara atau pengiktirafan tidak konsisten yang timbul daripada pengukuran aset atau pengiktirafan keuntungan dan kerugian ke atas aset kewangan pada asas yang berbeza; atau
- Sekumpulan aset kewangan diuruskan dan pretasinya dinilai pada nilai saksama, selaras dengan pengurusan risiko yang didokumenkan atau strategi pelaburan, dan maklumat mengenai kumpulan itu disediakan secara dalaman atas dasar itu; atau
- Kontrak yang mengandungi satu atau lebih derivatif terbenam, keseluruhan kontrak hibrid addalah ditetapkan pada 'nilai saksama melalui untung atau rugi.

Selepas pengiktirafan awal, aset kewangan pada 'nilai saksama melalui untung atau rugi' diukur pada nilai saksama. Keuntungan atau kerugian atas aset kewangan pada 'nilai saksama melalui untung atau rugi' diiktiraf dalam untung atau rugi.

ii) Pelaburan 'Dipegang Sehingga Matang'

Pelaburan 'dipegang hingga matang' adalah aset kewangan bukan derivatif dengan bayaran tetap atau boleh ditentukan dengan kematangan tetap yang mana syarikat berniat dan berupaya untuk pegang aset sehingga matang.

Selepas pengiktirafan awal, pelaburan 'dipegang hingga matang' diukur pada kos yang dilunaskan menggunakan kaedah faedah efektif tolak kerugian kemerosotan nilai terkumpul. Keuntungan atau kerugian diiktiraf dalam untung atau rugi apabila pelaburan 'dipegang hingga matang' tidak lagi diiktiraf atau terjejas.

iii) Pinjaman Dalam Penghutang

Pinjaman dan penghutang adalah aset bukan derivatif kewangan (seperti penghutang perdagangan, pinjaman aset, instrumen hutang yang tidak disebut harga dan deposit disimpan dalam bank) dengan bayaran tetap atau boleh ditentukan yang harganya tidak disebut dalam pasaran aktif.

Selepas pengiktirafan awal, pinjaman dan akaun belum terima diukur pada kos yang dilunaskan menggunakan kaedah faedah efektif tolak sebarang kerugian kemerosotan nilai terkumpul. Keuntungan atau kerugian diiktiraf dalam untung atau rugi apabila pinjaman dan penghutang tidak diiktiraf atau terjejas.

iv) Aset Kewangan 'Sedia Untuk Dijual'

Pelaburan dalam instrumen ekuiti dan hutang yang didagangkan dalam pasaran aktif dan instrumen ekuiti yang tidak disebut harga tertentu (jika nilai saksama boleh ditentukan dengan menggunakan teknik penilaian) dikelaskan sebagai aset kewangan sedia untuk dijual. Aset kewangan 'setia untuk dijual' diukur pada nilai saksama.

Keuntungan atau kerugian atas aset kewangan' sedia untuk dijual' direkod dalam pendapatan komprehensif lain, kecuali bagi rugi rosot nilai dan untung atau rugi bagi tukaran asing, sehingga aset kewangan 'sedia untuk dijual' tidak lagi diiktiraf. Pada masa itu, keuntungan atau kerugian terkumpul yang sebelum ini diiktiraf dalam pendapatan komprehensif lain diklasifikasikan semula daripada ekuiti kepada untung atau rugi sebagai pelarasan klasifikasi semula.

Faedah yang dikira menggunakan kaedah faedah berkesan diiktiraf dalam untung atau rugi. Dividen ke atas instrumen ekuiti 'sedia untuk dijual' diiktiraf dalam untung atau rugi apabila hak syarikat untuk menerima bayaran ditentukan.

v) Klasifikasi Semula Aset Kewangan

Syarikat tidak mengelaskan semula terbitan daripada kategori 'nilai saksama melalui untung atau rugi' apabila diadakan atau dipertikaikan. Syarikat tidak mengklasifikasikan semula aset kewangan lain dari kategori 'nilai saksama melalui untung atau rugi' jika selepas pengiktirafan awal, aset kewangan ditetapkan pada 'nilai saksama melalui untung atau rugi'. Aset kewangan yang lain tidak diiklasifikasikan semula dalam kategori 'nilai saksama melalui untung atau rugi' selepas pengiktirafan awal di bawah kategori lain.

Apabila ia tidak lagi sesuai untuk mengklasifikasikan sebuah pelaburan sebagai 'dipegang hingga matang' akibat daripada perubahan dalam niat dan keupayaan, pelaburan tersebut diklasifikasikan semula sebagai dipegang untuk dijual dan diukur semula pada nilai saksama. Sebarang perbezaan di antara nilai dibawa dan nilai saksama pelaburan diiktiraf dalam pendapatan komprehensif lain.

vi) Penjejasan Aset Kewangan

Pada tarikh pelaporan syarikat menilai sama ada terdapat sebarang bukti objektif bahawa aset kewangan yang dipegang, selain daripada aset kewangan pada 'nilai saksama melalui untung atau rugi', terjejas. Aset kewangan akan terjejas jika terdapat bukti objektif kemerosotan akibat daripada satu atau lebih peristiwa yang berlaku selepas pengiktirafan awal aset kewangan yang memberi kesan ke atas aliran tunai masa hadapan daripada aset kewangan yang boleh dianggarkan dengan tepat.

Bagi pelaburan dalam instrumen ekuiti yang dikelaskan sebagai 'sedia untuk dijual', bukti objektif bahawa aset kewangan terjejas termasuk kehilangan pasaran aktif bagi aset kewangan kerana masalah kewangan, atau penurunan harga pasaran di bawah kos.

Bagi aset kewangan yang lain, bukti objektif boleh termasuk:

- Masalah kewangan penerbit; atau
- Pelanggaran kontrak; atau
- Pemberi pinjaman memberikan konsesi kepada peminjam bahawa pemberi pinjaman tidak akan mempertimbangkan; atau
- Ia menjadi kemungkinan bahawa peminjam akan muflis atau penyusunan semula kewangan yang lain; atau
- Data yang boleh diperhatikan yang menunjukkan bahawa terdapat pengurangan yang boleh diukur dalam aliran tunai masa hadapan daripada aset kewangan sejak pengiktirafan awal aset tersebut.

Kerugian kemerosotan nilai, berkenaan dengan pelaburan 'dipegang hingga matang' yang dikira mengikut kos lunas diukur sebagai perbezaan antara aset nilai dibawa dan nilai semasa anggaran aliran tunai masa depan yang didiskaunkan pada pelaburan yang dipegang hingga matang bagi kadar faedah efektif asal.

Bagi kategori tertentu aset kewangan, seperti penghutang dagangan, jika pasti bahawa tidak ada bukti objektif kemerosotan nilai wujud bagi aset kewangan yang dinilai secara individu, sama ada penting atau tidak, aset adalah termasuk dalam satu kumpulan yang sama dengan ciri risiko kredit dan nilai kemerosotan dikira secara kolektif.

vi) Penjejasan Aset Kewangan (sambungan)

Nilai bawaan aset kewangan dikurangkan secara langsung, kecuali bagi jumlah penghutang dagangan yang dikurangkan melalui penggunaan akaun peruntukan. Sebarang kerugian kemerosotan nilai diiktiraf dalam keuntungan atau kerugian serta-merta. Jika dalam tempoh kemudian, jumlah kerugian kemerosotan nilai berkurangan, kerugian kemerosotan nilai diiktiraf sebelum ini diterbalikkan secara langsung, kecuali bagi jumlah yang berkaitan dengan penghutang dagangan yang diterbalikkan untuk menulis semula jumlah yang sebelum ini disediakan dalam akaun peruntukan. Keterbalikan penghutang dagangan diiktiraf dalam keuntungan atau kerugian serta-merta.

Jika terdapat bukti objektif bahawa kerugian kemerosotan nilai telah dilakukan ke atas aset kewangan yang dibawa pada kos, jumlah kerugian kemerosotan nilai diukur sebagai perbezaan di antara amaun dibawa aset kewangan dan nilai semasa anggaran aliran tunai masa depan yang didiskaunkan mengikut kadar pasaran semasa berdasarkan pulangan aset kewangan yang serupa. Kerugian bagi kemerosotan nilai tersebut tidak dibalikkan.

Untuk aset kewangan 'sedia unutk dijual' jika penurunan dalam nilai saksama diiktiraf dalam pendapatan komprehensif lain dan terdapat bukti objektif bahawa aset terjejas, kerugian terkumpul yang telah diiktiraf dikelaskan semula kepada untung atau rugi.

Kerugian kemerosotan nilai diiktiraf dalam untung atau rugi bagi pelaburan dalam instrumen ekuiti yang dikelaskan sebagai aset kewangan sedia untuk dijual tidak dibalikkan melalui penyata pendapatan.

Jila nilai saksama instumen hutang yang diklasifikasikan sebagai aset kewangan 'sedia unutk dijual' kemudiannya meningkat, dan peningkatan tersebut boleh dikaitkan secara objektif kepada peristiwa yang berlaku selepas kerugian kemerosotan nilai diiktiraf dalam untung atau rugi, kerugian kemerosotan diterbalikkan dan diiktiraf dalam untung atau rugi.

vii) Aset Kewangan Tidak diambil kira

Aset kewangan tidak diiktiraf apabila hak kontraktual pada aliran tunai daripada aset kewangan tersebut luput atau Syarikat memindahkan aset kewangan dan memindahkan layak untuk penyahiktirafan.

Pada penyahiktirafan aset kewangan pada keseluruhannya, perbezaan antara amaun dibawa dan jumlah pertimbangan diterima dan sebarang keuntungan atau kerugian terkumpul yang telah diiktiraf dalam pendapatan komprehensif lain diiktiraf dalam untung atau rugi.

2.9 Tunai dan kesetaraan tunai

Tunai dan setara tunai terdiri daripada tunai dan baki bank, deposit jangka pendek dan lain-lain, pelaburan berkecairan tinggi yang sedia untuk ditukar kepada jumlah tunai yang diketahui dan dalam risiko perubahan nilai yang tidak ketara. Bagi tujuan penyata aliran tunai, tunai dan setara tunai adalah dinyatakan selepas tolak overdraf bank.

2.10 Instrumen ekuiti

Instrumen ekuiti adalah sebarang kontrak bukti faedah sisa dalam aset Koperasi selepas ditolak jumlah liabilitinya. Intrumen ekuiti yang diterbitkan oleh Koperasi diiktiraf pada jumlah yang diterima, selepas ditolak kos terbitan langsung.

Dividen ke atas saham biasa akan diiktiraf sebagai liabiliti apabila hak pemegang saham untuk menerima dividen tersebut diwujudkan.

2.11 Peruntukan bagi liabiliti

Peruntukan bagi liabiliti diiktiraf apabila Koperasi mempunyai obligasi semasa akibat daripada peristiwa yang lepas dan berkemungkinan bahawa aliran keluar sumber yang merangkumi faedah ekonomi akan diperlukan untuk menyelesaikan obligasi, dan anggaran munasabah mengenai jumlah boleh dibuat. Peruntukan disemak pada setiap tarikh kunci kira-kira dan diselaraskan untuk menunjukkan anggaran semasa terbaik. Sekiranya kesan daripada nilai wang adalah material, jumlah peruntukan adalah nilai semasa perbelanjaan dijangka untuk diperlukan bagi menyelesaikan obligasi.

2.12 Pajakan Kewangan

Pajakan hartanah, loji dan peralatan, yang dikelaskan sebagai pajakan kewangan, di mana sebahagian besar risiko dan manfaat berkait dengan pemilikan aset, tetapi bukan pemilikan yang sah, dipindahkan kepada Koperasi.

Aset di bawah pajakan kewangan disusutnilaikan mengikut kaedah garis lurus sepanjang jangka pendek tempoh pajakan atau hayat penggunanya. Faedah pajakan diiktiraf sebagai perbelanjaan dalam penyata pendapatan sepanjang tempoh pajakan untuk memberi kadar faedah berkala yang tetap atas baki liabiliti pada akhir setiap tempoh perakaunan.

Semua pajakan lain dikelaskan sebagai pajakan operasi dan sewa pajakan diiktiraf sebagai perbelanjaan dalam penyata pendapatan pada asas garis lurus sepanjang tempoh pajakan.

2.13 Liabiliti Kewangan

Liabiliti kewangan diiktiraf dalam penyata kewangan apabila syarikat menjadi ahli bagi peruntukan kontrak intrumen tersebut.

Pada pengiktirafan awal, liabiliti kewangan diukur pada nilai saksama, ditambah dengan kos urus niaga bagi liabiliti kewangan bukan pada 'nilai saksama melalui untung atau rugi'.

Selepas pengiktirafan awal, liabiliti kewangan diklasifikasikan sebagai sulit pada 'nilai saksama melalui untung atau rugi' atau kos dilunaskan menggunakan kaedah faedah efektif.

i) Liabiliti Kewangan Pada 'Nilai Saksama Melalui Untung Atau Rugi'

Liailiti kewangan dikelaskan pada 'nilai saksama melalui untung atau rugi' apabila liabiliti kewangan 'dipegang untuk dagangan' atau selepas pengiktirafan awal, liabiliti kewangan ditetapkan pada 'nilai saksama melalui untung atau rugi'.

Liabiliti kewangan diklasifikasikan sebagai 'dipegang untuk dagangan' jika:

- Berlaku untuk tujuan pembelian semula liabiliti dalam tempoh terdekat; atau

- Pada pengiktirafan permulaan, ia adalah sebahagian daripada portfolio instrumen kewangan yang dikenalpasti yang diuruskan bersama dan terdapat bukti corak sebenar baru untuk pengambilan untung jangka pendek; atau

- Ia adalah terbitan yang tidak tetap dan instrumen lindung nilai yang berkesan.

Liabiliti kewangan (selain daripada 'dipegang unutk dagangan') direka pada 'nilai saksama melalui untung atau rugi' selepas pengiktirafan awal jika;

- Ia menghapuskan atau mengurangkan dengan ketara pengukuran atau pengiktirafan tidak konsisten yang timbul daripada pengukuran liabiliti atau pengiktirafan keuntungan dan kerugian pada asas yang berbeza; atau

- Sekumpulan liabiliti kewangan diuruskan dan prestasinya dinilai pada nilai saksama, selaras dengan pengurusan risiko yang didokumenkan atau strategi pelaburan, dan maklumat mengenai kumpulan itu disediakan secara dalaman mengikut dasar tersebut; atau

- Kontrak yang mengandungi satu atau lebih derivatif terbenam, keseluruhan kontrak hibrid ditetapkan pada 'nilai saksama melalui untung atau rugi'.

Selepas pengiktirafkan awal, liabiliti kewangan pada 'nilai saksama melalui untung atau rugi' diukur pada nilai saksama. Keuntungan atau kerugian yang timbul daripada liabiliti kewangan pada 'nilai saksama melalui untung atau rugi' diiktiraf dalam untung atau rugi.

ii) Liabiliti Kewangan Kos Pelunasan Mengunakan Kaedah Kepentingan Berkesan

Kaedah faedah efektif adalah kaedah pengiraan kos dilunaskan bagi liabiliti kewangan dan memperuntukkan perbelanjaan faedah sepanjang tempoh berkesan. Kadar faedah efektif adalah kadar yang tepat dengan mengganggarkan diskaun bayaran tunai masa depan melalui jangka hayat bagi liabiliti kewangan atau tempoh yang lebih pendek kepada jumlah dibawa bersih bagi liabiliti kewangan.

Selepas pengiktirafan awal, liabiliti kewangan selain daripada liabiliti kewangan pada 'nilai saksama melalui untung atau rugi' diukur pada kos dilunaskan menggunakan kaedah faedah efektif.

Keuntungan atau kerugian diiktiraf dalam untung atau rugi apabila liabiliti kewangan tidak lagi diiktiraf atau terjejas.

iii) Liabiliti Kewangan tidak diambil kira

Liabiliti kewangan tidak lagi diiktiraf apabila obligasi yang dinyatakan dalam kontrak dilepaskan, dibatalkan atau tamat tempoh.

Sebarang perbezaan di antara amaun dibawa liabiliti kewangan tidak lagi diiktiraf dan pertimbangan yang dibayar diiktiraf dalam untung atau rugi.

2.14 Hasil

i) Jualan Barangan

Hasil daripada jualan barangan diiktiraf apabila risiko dan ganjaran pemilikan telah dipindahkan kepada pembeli. Hasil diukur pada nilai, saksama pertimbangan yang diterima atau boleh diterima, selepas ditolak diskaun dan cukai yang dikenakan kepada pendapatan.

ii) Pendapatan Faedah

Pendapatan faedah diiktiraf menggunakan kaedah faedah berkesan, dan terakru setiap masa.

iii) Harta Pendapatan Sewa

Pendapatan sewa diiktiraf berdasarkan asas akruan menurut kandungan perjanjian yang berkaitan.

iv) Pendapatan dividen

Pendapatan dividen diiktiraf apabila hak pemegang saham untuk menerima bayaran ditentukan.

v) Pembelian perkhidmatan

Hasil daripada pemberian perkhidmatan diiktiraf bersih daripada diskaun apabila perkhidmatan diberikan.

2.15 Cukai Pendapatan

Cukai pendapatan terdiri daripada cukai semasa dan cukai tertunda. Cukai semasa dan cukai tertunda dicaj atau dikreditkan ke pendapatan komprehensif lain atau ekuiti jika cukai berkait dengan perkara yang dikreditkan atau dicaj secara langsung kepada pendapatan komprehensif lain atau ekuiti.

Cukai liabiliti semasa diukur berdasarkan jumlah jangkaan akan dibayar, dengan menggunakan kadar cukai yang telah digubal atau digubal sebahagian besar pada tarikh laporan.

Cukai tertunda diperuntukkan sepenuhnya, menggunakan kaedah liabiliti, ke atas perbezaan sementara yang merupakan perbezaan antara jumlah dibawa dalam penyata kewangan dan asas cukai yang sama bagi sesuatu aset atau liabiliti pada tarikh laporan.

2.15 Cukai Pendapatan (sambungan)

Cukai liabiliti tertunda diiktiraf bagi semua perbezaan sementara boleh cukai dan aset cukai tertunda iktiraf semua perbezaan sementara yang boleh ditolak ke tahap berkemungkinan bahawakeuntungan boleh cukai cukup untuk ditolak dengan perbezaan sementara boleh digunakan. Liabiliti dan aset cukai tertunda tidak diiktiraf sekiranya perbezaan sementara timbul daripada muhibah dan untuk pengiktirafan awal aset atau liabiliti yang memberi kesan ke atas keuntungan perakaunan atau keuntungan boleh cukai. Liabiliti dan aset cukai tertunda mencerminkan kesan cukai dari cara di mana entiti tersebut menjangka untuk peroleh semula atau menyelesaikan jumlah aset dan liabiliti dibawa dan diukur menggunakan kadar cukai yang telah digubal atau digubal sebahagian besar pada tarikh laporan.

Jumlah aset dibawa cukai tertunda dikaji semula pada setiap tarikh laporan, dan nilai dibawa dikurangkan kepada tahap di mana ia tidak lagi berkemungkinan bahawa keuntungan boleh cukai mencukupi untuk membolehkan semua atau sebahagian daripada aset yang digunakan. Pengurangan ini dibalikkan mengikut jangkaan kemungkinan bahawa keuntungan boleh cukai yang mencukupi dapat disediakan.

3. PERTIMBANGAN DAN ANGGARAN PERAKAUNAN YANG KETARA

(a) Rosotnilai pembiayaan dan penghutang

Kumpulan menilai pada setiap tarikh laporan sama ada terdapatnya bukti yang objektif bahawa satu aset kewangan telah rosotnilai. Untuk menentukan sama ada terdapatnya bukti yang objektif bagi rosotnilai, Kumpulan mempertimbangkan faktor-faktor seperti kebarangkalian ketidak ketidakmampuan bayar atau kesukaran kewangan ketara penghutang dan kegagalan atau kelewatan ketara dalam membuat bayaran.

Di mana tedapat bukti yang objektif bagi rosotnilai, jumlah dan penjadualan waktu bagi aliran tunai masa depan dianggar berdasarkan pengalaman kerugian asal bagi aset-aset dengan ciri-ciri risiko kredit yang serupa. Amaun dibawa dan perincian mengenai penghutang Kumpulan pada tarikh laporan adalah dinyatakan dalam Nota 11 & 12.

(b) Pembangunan hartanah

Kumpulan mengiktiraf hasil dan perbelanjaan pembangunan hartanah dalam Penyata Pendapatan Komprehensif dengan menggunakan kaedah tahap penyiapan. Tahap penyiapan ditentukan oleh bahagian kos-kos pembanguan hartanah ditanggung bagi kerja yang telah dilaksanakan kepada anggaran kos-kos pembangunan hartanah keseluruhan.

Pertimbangan yang ketara diperlukan dalam menentukan tahap penyiapan, ke tahap kos-kos pembangunan harta ditanggung, hasil dan kos pembangunan harta keseluruhan yang dianggarkan, serta sejauh mana kos-kos pembangunan harta boleh diperolehi. Dalam membuat pertimbangan ini, Kumpulan menilai berdasarkan pengalaman lampau dan merujuk kepada k hidmat pakar.

Amaun dibawa bagi aset-aset dan liabiliti-liabiliti Kumpulan yang timbul daripada aktiviti-aktiviti pembangunan hartanah dinyatakan dalam Nota 10.

(c) Cukai pendapatan

Cukai pendapatan adalah dianggarkan berdasarkan peraturan yang diatur dibawah Akta Cukai Pendapatan, 1967. Pertimbangan penting diperlukan dalam menentukan peruntukan cukai pendapatan dan pendedahan penalti cukai kerana terdapat banyak transaksi dan pengiraan di mana penentuaan cukai muktamad adalah tidak pasti semasa perjalanan biasa sesuatu perniagaan. Kumpulan mengiktiraf liabiliti cukai berdasarkan anggaran sama ada cukai tambahan akan dikenakan, atau apa-apa penalti cukai akan menjadi kenyataan. Hal di mana cukai akhir adalah berbeza daripada jumlah yang dicatatkan pada permulaan, perbezaan tersebut akan memberi kesan kepada cukai pendapatan dan peruntukan cukai pendapatan tertunda dalam tempoh di mana penentuan tersebut dibuat.

(d) Kontrak pembinaan

Kumpulan megiktiraf hasil kontrak pembinaan dalam untung atau rugi dengan menggunakan kaedah peringkat penyiapan. Hasil kontrak pembinaan dan keuntungan diiktiraf berdasarkan peratusan siap yang ditentukan oleh bahagian kos sebenar yang dilakukan sehingga kini berbanding dengan jumlah anggaran kos yang dianggarkan.

Pertimbangan penting dan anggaran yang tinggi diperlukan dalam nilai peratusan siap; penentuan sama ada variasi dalam kerja-kerja kontrak hendaklah dimasukkan ke dalam hasil kontrak; pengukuran tuntutan dimana Kumpulan bertujuan untuk mengutip daripada pelanggan sebagai bayaran balik untuk kos tidak termasuk dalam harga kontrak kerana pengukuran jumlah itu adalah tertakluk kepada tahap yang tinggi yang tidak menentu dan sering bergantung kepada hasil rundingan; dan anggaran yang dibuat berkenaan dengan jumlah anggaran kos kontrak.

4. PERALIHAN KE MPERS

4.1 PENGECUALIAN DARIPADA APLIKASI RETROSPEKTIF PENUH

Koperasi memilih untuk mengaplikasikan pengecualian berikut dalam menyediakan penyata kewangan:

Penilaian semula sebagai Kos Anggapan

Koperasi memilih untuk menggunakan amaun dibawa terdahulu bagi hartanah loji dan peralatan MFRS pada 1 Januari 2022 sebagai kos anggapan pada tarikh peralihan

5. HARTANAH, LOJI DAN PERALATAN

Kumpulan

	Pada 1 Januari 2025	Penambahan	Pada 31 Disember 2025
	RM	RM	RM
Kos			
Tanah dan bangunan	6,565,386	214,995	6,780,381
Kenderaan bermotor	3,313,241	12,790	3,326,031
Peralatan dan kelengkapan	1,432,387	7,650	1,440,037
Pengubahsuaian	3,900	-	3,900
Kerja dalam proses	24,300	4,898	29,198
	11,339,214	240,333	11,579,547

	Pada 1 Januari 2025	Penambahan	Pada 31 Disember 2025
	RM	RM	RM
Susutnilai terkumpul			
Tanah dan bangunan	1,579,997	136,376	1,716,373
Kenderaan bermotor	2,815,219	164,138	2,979,357
Peralatan dan kelengkapan	1,195,971	96,437	1,292,408
Pengubahsuaian	2,600	780	3,380
	5,593,787	397,731	5,991,518

	2025	2024
	RM	RM
Nilai buku bersih		
Tanah dan bangunan	5,064,008	4,985,389
Kenderaan bermotor	346,674	498,022
Peralatan dan kelengkapan	147,629	236,416
Pengubahsuaian	520	1,300
Kerja dalam proses	29,198	24,300
	5,588,029	5,745,427

5. HARTANAH, LOJI DAN PERALATAN (SAMBUNGAN)

Koperasi

	1 Januari 2025	Penambahan	31 Disember 2025
	RM	RM	RM
Kos			
Tanah dan bangunan	3,140,863	214,995	3,355,858
Kenderaan bermotor	3,313,241	12,790	3,326,031
Peralatan dan kelengkapan	1,138,425	7,650	1,146,075
Pengubahsuaian	3,900	-	3,900
Kerja dalam proses	24,300	4,898	29,198
	7,620,729	240,333	7,861,062

	Pada 1 Januari 2025	Penambahan	Pada 1 Disember 2025
	RM	RM	RM
Susutnilai terkumpul			
Tanah dan bangunan	1,171,996	67,886	1,239,882
Kenderaan bermotor	2,815,219	164,138	2,979,357
Peralatan dan kelengkapan	976,224	55,643	1,031,867
Pengubahsuaian	2,600	780	3,380
	4,966,039	288,447	5,254,486

	2025	2024
	RM	RM
Nilai buku bersih		
Tanah dan bangunan	2,115,976	1,968,867
Kenderaan bermotor	346,674	498,022
Peralatan dan kelengkapan	114,208	162,201
Pengubahsuaian	520	1,300
Kerja dalam proses	29,198	24,300
	2,606,576	2,654,690

5. HARTANAH, LOJI DAN PERALATAN (SAMBUNGAN)

Nota:

i) Tanah di CL105549422 Lot No. 1 (Corner), 2 dan 3 di Taman Sawit bernilai RM916,397 (2024: RM940,619) dicagarkan untuk pinjaman SKM.

ii) Nilai buku bersih kenderaan yang diperolehi melalui pinjaman sewa beli yang masih tertunggak adalah RM312,960 (2024: RM469,440).

6. PELABURAN DALAM SUBSIDIARI

	Kumpulan		Koperasi	
	2025	**2024**	**2025**	**2024**
	RM	**RM**	**RM**	**RM**
Saham tidak disebut harga, pada kos	2,146,000	2,146,000	4,322,000	4,229,500

Nama Syarikat Subsidiari

	Negara Didaftarkan RM	Modal Berbayar Syer RM	Efektif Faedah pemilikan 2025 (%) RM	Efektif Faedah pemilikan 2024 (%) RM	Aktiviti Utama
KSKSB - Sawit Holdings (Sabah) Sdn. Bhd.	Malaysia	300,000	100	100	Syarikat pemegang pelaburan
Moreasiatravel Sdn. Bhd.	Malaysia	1,845,000	100	100	Perniagaan pelancongan
Kosawit Petroleum Berhad	Malaysia	2,176,000	65.82	63.02	Jualan minyak dan pelincir dan barangan runcit
Kosawit Mart Sdn. Bhd.	Malaysia	1,000	100	100	Mengendalikan pasar raya

6. PELABURAN DALAM SUBSIDIARI (SAMBUNGAN)

Koperasi

Ketiga-tiga subsidiari (KSKSB-Sawit Holdings Sdn. Bhd., Moreasiatravel Sdn. Bhd. dan Kosawit Mart Sdn. Bhd.) tidak didaftarkan di bawah Suruhanjaya Koperasi Malaysia (SKM). Penyata kewangan kumpulan tidak mengambil kira penyata kewangan subsidiari tersebut.

Juruaudit tidak dapat menentukan kesan apa-apa pelarasan kepada jumlah tersebut, jika ada, ke atas penyata kedudukan kewangan subsidiari pada 31 Disember 2025, ataupun ke atas penyata pendapatan dan penyata aliran tunainya bagi tahun kewangan berakhir.

7. PELABURAN DALAM SAHAM

	Kumpulan/Koperasi			
	2025		2024	
	Bil. Unit	**Kos** RM	Bil. Unit	**Kos** RM
Pelaburan saham tak siar harga				
Ramapower Berhad	33,928	33,928	33,928	33,928
Bank Kerjasama Rakyat (M) Berhad	108,751	108,751	108,751	108,751
		142,679		142,679

8. ASET CUKAI TERTUNDA

Aset dan liabiliti cukai tertunda diimbangi apabila terdapat hak yang boleh dikuatkuasakan untuk mengimbangi aset cukai semasa dengan liabiliti cukai semasa dan apabila cukai tertunda berkaitan dengan pihak berkuasa cukai yang sama. Jumlah berikut, ditentukan selepas pengimbangan yang sesuai ditunjukkan dalam penyata kedudukan kewangan:-

Kumpulan

	Pada 1 Januari 2025 RM	**Perbelanjaan cukai (Nota 33) 2025 RM**	**Pada 31 Disember 2025 RM**
Liabiliti cukai tertunda :-			
Hartanah, loji dan peralatan	(4,606)	-	(4,606)
Aset cukai tertunda:-			
Hartanah, loji dan peralatan	224,081	-	224,081
Kerugian cukai dan elaun modal yang tidak dijelaskan	35,095	-	35,095
	259,176	-	259,176
Aset cukai tertunda/Liabiliti cukai tertunda (selepas pengimbangan)	254,570	-	254,570

8. ASET CUKAI TERTUNDA (SAMBUNGAN)

Koperasi

	Pada 1 Januari 2025 RM	Perbelanjaan cukai (Nota 33) RM	Pada 31 Disember 2025 RM
Liabiliti cukai tertunda :-			
Hartanah, loji dan peralatan	(1,432)	-	(1,432)
Aset cukai tertunda:-			
Hartanah, loji dan peralatan	224,081	-	224,081
Kerugian cukai dan elaun modal yang tidak dijelaskan	35,095	-	35,095
	259,176	-	259,176
Aset cukai tertunda/Liabiliti cukai tertunda (selepas pengimbangan)	257,744	-	257,744

Kesemua perbezaan sementara dan kredit cukai yang tidak digunakan tidak mempunyai tarikh luput, melainkan dinyatakan sebaliknya di masa depan.

Disebabkan perubahan dalam pelayanan cukai daripada kerugian cukai yang tidak diserap, baki kerugian cukai dari tahun taksiran 2019 dapat diteruskan untuk jangka maksimum sepuluh tahun berturut-turut.

9. INVENTORI

	Kumpulan		Koperasi	
	2025 RM	2024 RM	2025 RM	2024 RM
Pada kos:				
Minyak dan pelincir	78,375	110,836	-	-
Barangan runcit	1,077,678	1,043,871	1,066,234	1,025,773
	1,156,053	1,154,707	1,066,234	1,025,773

10. KOS PEMBANGUNAN PROJEK PERUMAHAN

Ini menunjukkan kos pembangunan projek perumahan dan komersial koperasi di Sungai Balung Tawau.

11. PENGHUTANG PERDAGANGAN

	Kumpulan		Koperasi	
	2025	**2024**	**2025**	**2024**
	RM	**RM**	**RM**	**RM**
Penghutang perniagaan	3,373,673	2,779,023	2,237,350	1,870,005
Penghutang perniagaan bagi pihak berkaitan	10,155	10,250	-	-
	3,383,828	2,789,273	2,237,350	1,870,005
Tolak: Rosot nilai atas penghutang	(13,950)	-	-	-
	3,369,878	2,789,273	2,237,350	1,870,005

12. PELBAGAI PENGHUTANG

	Kumpulan		Koperasi	
	2025	**2024**	**2025**	**2024**
	RM	**RM**	**RM**	**RM**
Penghutang lain	3,516,629	3,602,714	3,531,069	3,444,853
Penghutang bagi pihak berkaitan	11	11	-	-
Pendahuluan (Deposit)	1,758,855	1,738,556	1,741,173	1,721,174
Prabayar	37,159	36,214	29,984	30,014
	5,312,654	5,377,495	5,302,226	5,196,041

13. HUTANG/(PEMIUTANG)DARIPADA SUBSIDIARI

Jumlah hutang/(pemiutang) daripada subsidiari adalah tidak bercagar, tanpa faedah dan tiada tempoh pembayaran balik yang ditetapkan.

14. SKIM PINJAMAN ANGGOTA

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Baki dibawa hadapan	356,870	356,870
Tambahan dalam tahun kewangan semasa	276,206	-
Baki dihantar ke hadapan	633,076	356,870

15. ASET KUMPULAN WANG RIZAB STATUTORI

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Ini merupakan deposit simpanan tetap yang disimpan dengan bank berlesen	90,358	89,071

16. WANG DI BANK DAN DALAM TANGAN

	Kumpulan		Koperasi	
	2025	2024	2025	2024
	RM	RM	RM	RM
Tunai dalam tangan	2,878	1,798	2,345	1,440
Tunai di bank	2,702,526	1,688,036	1,711,352	1,179,930
	2,705,404	1,689,834	1,713,697	1,181,370

NOTA-NOTA BERKENAAN PENYATA KEWANGAN – 31HB DISEMBER 2025

17. MODAL SYER ANGGOTA

	Kumpulan/Koperasi			
	2025		2024	
	Bilangan anggota	RM	Bilangan anggota	RM
Baki dibawa hadapan	1,353	3,230,635	1,299	2,505,485
Tambah: Diterima dalam tahun semasa	56	689,450	54	828,500
Tolak: Pengembalian dalam tahun semasa	-	(138,500)	-	(103,350)
Baki dihantar ke hadapan	1,409	3,781,585	1,353	3,230,635

18. KUMPULAN WANG RIZAB STATUTORI

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Baki dibawa hadapan	2,084,292	2,158,512
Tambah: Pindahan dari Penyata Pembahagian Keuntungan (12%)	-	-
Tolak: Bayaran dalam tahun semasa	-	(74,220)
Baki dihantar ke hadapan	2,084,292	2,084,292

19. TABUNG KEBAJIKAN AM

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Baki dibawa hadapan	32,918	43,718
Kurangan dalam tahun kewangan semasa	(13,800)	(10,800)
Baki dihantar ke hadapan	19,118	32,918

20. TABUNG PINJAMAN ANGGOTA

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Baki dibawa ke hadapan dan dihantar ke hadapan	1,156,728	1,156,728

21. TABUNG CARUMAN ANGGOTA

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Baki dibawa ke hadapan	801,688	738,784
Pengeluaran oleh anggota	(111,535)	(81,657)
Pindahan kepada Tabung pinjaman	(6,893)	(9,576)
Pindahan caruman ke saham anggota	(13,010)	(24,300)
	670,250	623,251
Pembayaran daripada anggota	168,734	151,246
Dividen diperuntukan	28,582	27,191
Baki dihantar ke hadapan	867,566	801,688

22. TABUNG PUSINGAN PELANCONGAN ANGGOTA

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Baki dibawa ke hadapan dan dihantar ke hadapan	257,058	257,058

23. TABUNG PENEBUSAN SAHAM ANGGOTA

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Baki dibawa ke hadapan dan dihantar ke hadapan	39,830	39,830

24. TABUNG KEUSAHAWANAN ANGGOTA

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Baki dibawa ke hadapan dan dihantar ke hadapan	100,000	100,000

25. PEMIUTANG SEWA BELI

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Bayaran pada masa depan		
- Tidak melebihi jangka masa satu tahun	179,904	179,904
- Melebihi jangka masa satu tahun tetapi tidak melebihi lima tahun	187,249	367,153
	367,153	547,057
Caj kewangan pada masa depan	(20,038)	(43,815)
Nilai kini untuk pemiutang pajakan kewangan	347,115	503,242

25. PEMIUTANG SEWA BELI (SAMBUNGAN)

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
Analisis bagi nilai kini untuk pemiutang pajakan kewangan:		
- Tidak melebihi jangka masa satu tahun	165,331	156,127
- Melebihi jangka masa satu tahun tetapi tidak melebihi lima tahun	181,784	347,115
	347,115	503,242

26. PINJAMAN BANK

	Kumpulan/Koperasi	
	2025	2024
	RM	RM
LIABILITI BUKAN SEMASA		
Pinjaman bank		
- Cagaran	707,157	807,308
LIABILITI SEMASA		
Pinjaman bank		
- Cagaran	139,200	139,200
	846,357	946,508

Nilai pinjaman bank ialah RM1,797,750 (2024: RM1,797,750) dicagarkan oleh tanah di CL105549422 Lot 1 (Corner), 2 dan 3 dari Taman Sawit Balung, Tawau, Sabah.

Pinjaman bank bertanggung faedah 3.59% satu tahun (2024: 3.59% satu tahun).

27. PEMIUTANG PERDAGANGAN

	Kumpulan		Koperasi	
	2025 RM	2024 RM	2025 RM	2024 RM
Pemiutang perniagaan	1,097,833	580,962	946,627	433,263
Pemiutang daripada pihak berkaitan	181,743	48,927	-	-
	1,279,576	629,889	946,627	433,263

28. PELBAGAI PEMIUTANG, AKRUAN DAN DEPOSIT DITERIMA

	Kumpulan		Koperasi	
	2025 RM	2024 RM	2025 RM	2024 RM
Pemiutang lain	2,324,897	2,130,588	2,233,275	2,109,226
Pemiutang daripada pihak berkaitan	5	5	-	-
Akuran	152,584	161,248	129,709	74,692
Deposit diterima	160,003	150,811	160,003	150,811
	2,637,489	2,442,652	2,522,987	2,334,729

29. DIVIDEN

	Kumpulan/Koperasi	
	2025 RM	2024 RM
Baki di bawa hadapan	54,492	251,367
Tambah: Peruntukan tahun semasa	371,040	-
Tambah: Pelarasan bagi dividen terlebih diperuntukkan	145,295	-
	570,827	251,367
Tolak: Bayaran dalam tahun semasa	(138,195)	(196,875)
Baki dihantar ke hadapan	432,632	54,492

30. KUMPULAN WANG AMANAH PENDIDIKAN KOPERASI

	Kumpulan/Koperasi	
	2025	**2024**
	RM	**RM**
Baki dibawa hadapan	-	12,370
Tambah: Pindahan dari Penyata Pembahagian Keuntungan (2%)	-	-
	-	12,370
Tolak: Bayaran dalam tahun semasa	-	(12,370)
Baki dihantar ke hadapan	-	-

31. KUMPULAN WANG AMANAH PEMBANGUNAN KOPERASI

	Kumpulan/Koperasi	
	2025	**2024**
	RM	**RM**
Baki dibawa hadapan	-	6,185
Tambah: Pindahan dari Penyata Pembahagian Keuntungan (1%)	-	-
	-	6,185
Tolak: Bayaran dalam tahun semasa	-	(6,185)
Baki dihantar ke hadapan	-	-

32. OVERDRAF BANK (TANPA CAGARAN)

	Kumpulan		Koperasi	
	2025	**2024**	**2025**	**2024**
	RM	**RM**	**RM**	**RM**
Overdraf bank (tanpa cagaran)	17,658	14,146	17,658	14,146

33. PERBELANJAAN CUKAI

	Kumpulan		Koperasi	
	2025 RM	2024 RM	2025 RM	2024 RM
Bahagian utama perbelanjaan/(pendapatan) cukai adalah sperti berikut:-				
Perbelanjaan cukai semasa pada tahun	167,795	135,292	-	-
Perbelanjaan cukai tertunda berkaitan dengan asal dan pembalikan perbezaan sementara (Nota 8)	-	-	-	-
	167,795	135,292	-	-

Pelarasan di antara keuntungan sebelum cukai pada kadar cukai dan perbelanjaan cukai pada kadar cukai adalah seperti berikut:-

	Kumpulan		Koperasi	
	2025 RM	2024 RM	2025 RM	2024 RM
Untung/(Rugi) sebelum cukai	503,201	258,470	(93,776)	(117,055)
Kerugian perakaunan	-	-	(15,942)	(19,899)
Perbelanjaan cukai pada kadar 17-24% mengikut kadar cukai Malaysia	127,332	43,940	-	-
Pendapatan tidak dikenakan cukai	(5,155)	(24,010)	(5,155)	(24,010)
- Perbelanjaan yang tidak dibenarkan	55,332	145,332	23,607	64,985
- Penggunaan kerugian cukai dan elaun modal	(7,204)	(8,894)	-	-
Tolakan Seksyen 65A	(2,510)	(21,076)	(2,510)	(21,076)
Perbelanjaan cukai pada tahun	167,795	135,292	-	-

NOTA-NOTA BERKENAAN PENYATA KEWANGAN – 31HB DISEMBER 2025

34. PENDAPATAN

	2025 RM	2024 RM
Koperasi		
Akaun operasi penjualan minyak		
- Operasi pembekalan minyak	2,034,048	1,920,107
Akaun kontrak pengangkutan BTB	5,887,740	6,353,412
Jualan barangan runcit		
- Kosmart (Ladang Sg. Pin)	305,976	325,030
- Kosmart (Ladang Sg. Sungaj)	-	9,545
- Kosmart (Ladang Kalabakan)	714,219	763,074
- Kosmart Balung Supermarket	-	491,488
Pembahagian Keuntungan Usahasama		
- Kosmart (Ladang Sg. Sungaj)	60,000	34,746
Jumlah pendapatan Koperasi	9,001,983	9,897,402
Kosawit Petroleum Berhad		
Jualan barangan runcit	236,685	249,073
Jualan minyak dan pelincir	18,928,527	17,984,578
	19,165,212	18,233,651
Jumlah pendapatan Kumpulan	28,167,195	28,131,053

35. PENDAPATAN AM

	2025 RM	2024 RM
Akaun penyewa kedai		
- Koperasi	175,000	90,311
- Kosmart Balung Supermarket	-	7,520
Faedah bank		
- Koperasi	6,121	3,874
- Kosmart (Ladang Sg. Pin)	41	19
- Kosmart (Ladang Sg. Sungaj)	24	13
- Kosmart (Ladang Kalabakan)	1,128	150
- Kosmart Balung Supermarket	-	19
Faedah simpanan tetap	1,286	1,264
Pendapatan dividen	-	104,175
Pendapatan dividen atas saham	19,635	20,653
Pendapatan faedah pinjaman anggota	47,415	47,813

35. PENDAPATAN AM (SAMBUNGAN)

	2025 RM	2024 RM
Pendapatan lain		
- Koperasi	19,181	8,501
- Kosmart Balung Supermarket	-	59
Yuran masuk	10,690	16,410
Yuran pengurusan	61,750	14,250
Jumlah pendapatan am Koperasi	342,271	315,031
Kosawit Petroleum Berhad		
Faedah bank	954	542
Pendapatan lain	9,417	16,841
	10,371	17,383
	352,642	332,414
Tolak: Baki antara akaun		
- Pendapatan dividen	-	(104,175)
- Yuran pengurusan	(60,000)	(12,000)
Jumlah pendapatan am Kumpulan	292,642	216,239

36. KOS JUALAN

	2025 RM	2024 RM
Koperasi		
Belian	1,960,215	1,844,446
Pengangkutan	3,719,447	3,867,768
	5,679,662	5,712,214
Kosmart (Ladang Sg. Pin)		
Stock awal pada 1 Januari	265,913	264,171
Belian	268,867	262,700
Pengangkutan	6,077	6,184
	540,857	533,055
Stock akhir pada 31 Disember	(305,077)	(265,913)
	235,780	267,142

36. KOS JUALAN (SAMBUNGAN)

	2025 RM	2024 RM
Kosmart (Ladang Sg. Sungai)		
Stock awal pada 1 Januari	376,955	387,755
Belian	-	-
		387,755
Stock akhir pada 31 Disember	(376,955)	(376,955)
	-	10,800
Kosmart (Ladang Kalabakan)		
Stock awal pada 1 Januari	382,905	336,681
Belian	551,145	635,634
Pengangkutan	19,346	17,750
	953,396	990,065
Stock akhir pada 31 Disember	(384,202)	(382,905)
	569,194	607,160
Kosmart Balung Supermarket		
Stock awal pada 1 Januari	-	402,273
Belian	-	24,855
		427,128
Stock akhir pada 31 Disember	-	-
	-	427,128
Jumlah kos jualan Koperasi	6,484,636	7,024,444
Kosawit Petroleum Berhad		
Stock awal pada 1 Januari	128,934	92,741
Belian	17,502,953	16,880,548
Caj perkhidmatan e-Pay	39,088	56,075
	17,670,975	17,029,364
Stock akhir pada 31 Disember	(89,819)	(128,934)
	17,581,156	16,900,430
Jumlah kos jualan Kumpulan	24,065,792	23,924,874

37. FI JURUADIT SWASTA

	2025 RM	2024 RM
Koperasi		
Fi Juruaudit Swasta		
- Tahun Semasa	25,000	25,000
- Terlebih catat pada tahun lepas	(1,000)	-
Kosmart (Sg. Pin)		
Fi Juruaudit Swasta	2,000	2,100
Kosmart (Sg. Sungai)		
Fi Juruaudit Swasta	2,000	2,100
Kosmart (Ladang Kalabakan)		
Fi Juruaudit Swasta	2,000	2,100
Kosmart Balung Supermarket		
Fi Juruaudit Swasta	-	1,600
Jumlah Fi Juruaudit Swasta Koperasi		
- Tahun Semasa	31,000	32,900
- Terlebih catat pada tahun lepas	(1,000)	-
Kosawit Petroleum Berhad		
Fi Juruaudit Swasta		
- Tahun Semasa	17,000	17,000
- Terlebih catat pada tahun lepas	(600)	-
Jumlah Fi Juruaudit Swasta Kumpulan		
- Tahun Semasa	48,000	49,900
- Terkurang catat pada tahun lepas	(1,600)	-

38. KOS PINJAMAN

	2025 RM	2024 RM
Kumpulan/Koperasi		
Kos pinjaman		
- Faedah pemiutang sewa beli	23,777	35,498
- Faedah pinjaman bank	39,049	44,412
Jumlah	62,826	79,910

39. SUSUTNILAI ASET

Susutnilai Aset		
- Koperasi	281,054	287,596
- Kosmart (Sg. Pin)	4,475	4,777
- Kosmart (Sg. Sungai)	1,137	1,253
- Kosmart (Ladang Kalabakan)	1,781	2,827
- Kosmart Balung Supermarket	-	12,072
Jumlah Susutnilai Aset Koperasi	288,447	308,525
Kosawit Petroleum Berhad		
Susutnilai Aset	109,284	119,078
Jumlah Susutnilai Aset Kumpulan	397,731	427,603

40. PERBELANJAAN MESYUARAT AGUNG

Perbelanjaan Mesyuarat Agung		
- Koperasi	449,712	266,244
- Kosawit Petroleum Berhad	76,775	164,154
Jumlah	526,467	430,398

41. GAJI DAN PERBELANJAAN KAKITANGAN

	2025 RM	2024 RM
Gaji Kakitangan		
- Koperasi	704,481	664,596
- Kosmart (Sg. Pin)	24,979	22,012
- Kosmart (Sg. Sungai)	-	5,731
- Kosmart (Ladang Kalabakan)	73,547	42,515
- Kosmart Balung Supermarket	-	46,084
Jumlah gaji Koperasi	803,007	780,938
Gaji Kakitangan		
- Kosawit Petroleum Berhad	353,186	298,507
Jumlah gaji Kumpulan	1,156,193	1,079,445
Caruman KWSP, PERKESO dan SIP		
Caruman KWSP		
- Koperasi	67,611	72,136
- Kosmart (Ladang Kalabakan)	4,538	260
- Kosmart Balung Supermarket	-	6,784
Jumlah caruman KWSP Koperasi	72,149	79,180
Caruman KWSP		
- Kosawit Petroleum Berhad	45,405	37,881
Jumlah caruman KWSP Kumpulan	117,554	117,061
Caruman PERKESO		
- Koperasi	7,553	7,923
- Kosmart (Ladang Kalabakan)	608	34
- Kosmart Balung Supermarket	-	782
Jumlah caruman PERKESO Koperasi	8,161	8,739

41. GAJI DAN PERBELANJAAN KAKITANGAN (SAMBUNGAN)

	2025 RM	2024 RM
Caruman PERKESO		
- Kosawit Petroleum Berhad	5,624	5,125
Jumlah caruman PERKESO Kumpulan	13,785	13,864
Caruman SIP		
- Koperasi	863	906
- Kosmart (Ladang Kalabakan)	70	4
- Kosmart Balung Supermarket	-	89
Jumlah caruman SIP Koperasi	933	999
Caruman SIP		
- Kosawit Petroleum Berhad	569	529
Jumlah caruman SIP Kumpulan	1,502	1,528
Jumlah gaji dan perbelanjaan kakitangan	1,289,034	1,211,898

42. PELBAGAI PERBELANJAAN

	2025 RM	2024 RM
Pelbagai perbelanjaan		
Koperasi		
Air dan eletrik	10,560	11,578
Alat tulis dan percetakan	15,789	16,915
Belanja Mesyuarat Biro	29,221	102,359
Belanja pengangkutan dan penginapan	37,538	37,631
Caj bank	6,642	6,339
Cukai perkhidmatan	4,742	2,696
Cukai tanah dan pintu	8,878	7,335
Derma	5,000	14,596
Elaun kerja rasmi	1,887	4,150

42. PELBAGAI PERBELANJAAN (SAMBUNGAN)

	2025 RM	2024 RM
Pelbagai perbelanjaan		
Koperasi (sambungan)		
HRDF levi	2,743	-
Iklan	-	3,767
Insuran	39,457	32,112
Keraian	12,036	8,876
Kursus dan latihan	5,400	3,989
Lesen	2,655	3,105
Minor aset	395	5,558
Pelupusan hutang lapuk	11,658	31,982
Pembaikan dan penyelenggaran	27,281	41,260
Penalti	3,572	840
Perbelanjaan jawatankuasa audit dalam	13,736	14,782
Perbelanjaan kenderaan	790,263	1,147,193
Perbelanjaan pelbagai	7,832	7,556
Perubatan	10,819	11,913
Pos dan telefon	8,248	8,741
Sewa	24,000	24,000
Yuran pendaftaran	375	-
Yuran profesional	6,207	12,273
Yuran tender	350	50
	1,087,284	1,561,596
Kosmart (Sg. Pin)		
Alat tulis dan percetakan	284	319
Belanja pengangkutan dan penginapan	893	1,224
Caj bank	48	16
Caj perkhidmatan	3,358	-
Cukai perkhidmatan	270	224
Fi pengurusan	3,000	3,000
Insuran	372	372
Keraian	-	269
Kerugian penurunan nilai ke atas inventori	-	305
Lesen	-	30
Minor aset	52	-
Pembaikan dan penyelenggaran	1,180	1,510

42. PELBAGAI PERBELANJAAN (SAMBUNGAN)

	2025 RM	2024 RM
Kosmart (Sg. Pin) (sambungan)		
Penalti	-	12
Perbelanjaan pelbagai	1,207	1,571
Pos dan telefon	-	20
Sewa	3,600	3,600
	14,264	12,472
Kosmart (Sg. Sungai)		
Alat tulis dan percetakan	180	298
Belanja pengangkutan dan penginapan	253	65
Caj bank	45	-
Cukai perkhidmatan	252	224
Fi pengurusan	-	750
Insuran	307	307
Lesen	34	53
Pembaikan dan penyelenggaran	1,455	1,030
Perbelanjaan pelbagai	-	170
Pos dan telefon	20	35
Sewa	6,300	900
	8,846	3,832
Kosmart (Ladang Kalabakan)		
Alat tulis dan percetakan	1,228	374
Belanja mesyuarat biro	1,050	-
Belanja pengangkutan dan penginapan	255	618
Caj bank	735	741
Caj perkhidmatan	4,688	-
Cukai perkhidmatan	278	224
Fi pengurusan	3,000	3,000
Insuran	305	305
Lesen	30	30
Minor aset	395	-
Pembaikan dan penyelenggaran	1,332	1,030
Penalti	160	20
Perbelanjaan pelbagai	300	1,881
Perubatan	955	65
Pos dan telefon	-	20
Sewa	3,600	3,600
Upah	50	-
Yuran pengangkutan	-	220
Yuran parkir dan bayaran tol	150	-
	18,511	12,128

42. PELBAGAI PERBELANJAAN (SAMBUNGAN)

Kosmart Balung Supermarket		
Air dan elektrik	-	9,418
Alat tulis dan percetakan	-	200
Belanja Mesyuarat Biro	-	1,250
Belanja kad kredit	-	100
Belanja pengangkutan dan penginapan	-	905
Caj bank	-	9
Cukai perkhidmatan	-	80
Derma	-	300
Fi pengurusan	-	750
Keraian	-	394
Lesen	-	635
Pembaikan dan penyelenggaran	-	1,025
Penalti	-	531
Perbelanjaan pelbagai	-	1,305
Perubatan	-	667
Pos dan telefon	-	1,192
Sewa	-	9,000
	-	27,761
	1,128,905	1,617,789
Tolak: Baki antara akaun		
- Fi pengurusan	(6,000)	(7,500)
Jumlah pelbagai perbelanjaan Koperasi	1,122,905	1,610,289
Kosawit Petroleum Berhad		
Alat tulis dan percetakan	29,935	21,669
Belanja pengangkutan dan penginapan	4,990	23,340
Caj bank	802	4,512
Caj pengangkutan	-	250
Cukai perkhidmatan	3,724	2,192
Cukai tanah dan pintu	6,170	6,385
Derma	4,566	500
Elaun pengarah	16,000	15,650
Elektrik dan air	27,795	24,654
Fi pengurusan	60,000	12,000

42. PELBAGAI PERBELANJAAN (SAMBUNGAN)

	2025 RM	2024 RM
Kosawit Petroleum Berhad (sambungan)		
Insuran	14,623	14,623
Keraian	1,469	2,271
Komisen kredit kad	31,433	27,459
Lesen	230	1,059
Levi	5,529	-
Minor aset	3,091	4,823
Pakaian seragam kakitangan	919	1,035
Pembaikan dan penyelenggaran	58,882	38,433
Pelbagai perbelanjaan	11,849	3,339
Penalti	452	39
Perbelanjaan kenderaan	12,484	-
Perbelanjaan mesyuarat	5,850	10,900
Perubatan	5,754	5,218
Pos dan telefon	2,421	2,281
Rosot nilai atas penghutang	13,950	-
Sewa	60,000	-
Yuran professional	7,309	5,998
	390,227	228,630
	1,512,132	1,838,919
Tolak: Baki antara akaun		
- Fi pengurusan	(60,000)	(12,000)
Jumlah pelbagai perbelanjaan Kumpulan	1,453,132	1,826,919

43. PERBELANJAAN ANGGOTA LEMBAGA

2025	Elaun tetap RM	Elaun mesyuarat RM	Elaun Perjalanan RM	Lain-lain elaun RM	Jumlah RM
Mohd Tahirullah Mahmud	12,000	1,000	6,032	6,757	25,789
Jusmih Bongkilau	5,400	500	1,579	1,090	8,569
Rojie Ag Saleh	10,800	1,000	2,347	4,920	19,067
Hamka Hakim	3,600	1,000	-	864	5,464
Muhammad Izwan Sanuddin	3,600	1,000	-	1,424	6,024
Irfanshah Jambra	3,600	1,000	-	1,221	5,821
Yahya Abasarun	6,600	1,000	801	3,350	11,751
Irwan Tajuddin	3,600	1,000	-	1,044	5,644
Shahrulazmin Mohd Tauhid	3,600	1,000	-	1,704	6,304
Yehezkiel Musa	3,600	500	-	1,221	5,321
Charis Saliun	3,600	1,000	452	1,221	6,273
Geros @ Rejo Gontak	3,600	1,000	599	864	6,063
Diyana Mohd Zawawi	1,800	500	-	864	3,164
	65,400	11,500	11,810	26,544	115,254

2024	Elaun tetap RM	Elaun mesyuarat RM	Elaun Perjalanan RM	Lain-lain elaun RM	Jumlah RM
Zuraini Binti Shaharudin	7,200	2,000	1,385	1,560	12,145
Hamka Hakim	3,600	2,500	914	2,910	9,924
Masdar Mahmud	2,400	2,000	990	1,790	7,180
Mohd Tahirullah Mahmud	12,000	2,500	7,311	5,171	26,982
Rojie Bin Ag Saleh	6,000	2,500	1,388	3,874	13,762
Jusmih Bongkilau	10,800	2,500	1,534	1,500	16,334
Henryku @ Henry Kunat	1,800	1,500	844	810	4,954
Muhammad Izwan Sanuddin	3,600	2,500	1,474	3,720	11,294
Irwan Tajuddin	3,600	2,500	849	2,254	9,203
Avitus Adrian Martin	1,800	1,500	-	-	3,300
Irfanshah Jambra	3,600	2,000	-	480	6,080
Yahya Absarun	3,600	2,000	562	2,125	8,287
Yehezkiel Musa	1,800	1,000	347	210	3,357
Shahrulazmin Mohd Tauhid	1,800	1,000	508	210	3,518
Geros@Rejo Gontak	-	500	-	-	500
Charis Saliun	-	500	-	-	500
	63,600	29,000	18,106	26,614	137,320

44. PELARASAN BUKAN OPERASI

	Kumpulan 2025 RM	Koperasi 2025 RM
Pelarasan bagi faedah minoriti	(146,694)	-
Pelarasan bagi rosot nilai atas pelaburan	226,562	226,562

45. KEBENARAN BAGI PENERBITAN PENYATA KEWANGAN

Penyata Kewangan Koperasi telah diluluskan untuk diterbitkan melalui resolusi dalam mesyuarat Lembaga Koperasi pada 09 JUL 2026

KOSMART
(LADANG KALABAKAN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

PENYATA KEWANGAN BAGI TAHUN BERAKHIR
31 DESEMBER 2025

KOSMART
(LADANG KALABAKAN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

KANDUNGAN

KOSMART
(LADANG KALABAKAN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

LAPORAN ANGGOTA LEMBAGA

Pihak kami mengesahkan bahawa menurut pengetahuan dan keyakinan kami yang terbaik, rekod perakaunan yang dihasilkan bersama dengan maklumat dan penjelasan yang diberikan kepada **TG SIA & CO**, merupakan rekod yang benar bagi semua urus niaga, aset, dan liabiliti perniagaan yang dinyatakan di atas untuk tahun kewangan yang berakhir pada 31 Disember 2025 dan pihak kami mengesahkan bahawa penyata kewangan yang dilampirkan ini mendapat kelulusan kami.

MOHD TAHIRULLAH BIN MAHMUD
Pengerusi Koperasi Kakitangan Sawit Kinabalu Sabah Berhad

YAHYA BIN ABSARUN
Setiausaha Koperasi Kakitangan Sawit Kinabalu Sabah Berhad

HERDAWATY BINTI MOHD TAMRIN
Pengurus

ROJIE BIN AG SALEH
Bendahari Koperasi Kakitangan Sawit Kinabalu Sabah Berhad

Tarikh 22 MAY 2026

TAWAU

TG SIA & CO
Chartered Accountants
Firm No : AF0930

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KOSMART
(LADANG KALABAKAN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

LAPORAN JURUAUDIT BEBAS

Pihak kami telah menyediakan penyata kewangan yang tertera di halaman 3 hingga 10 bagi **KOSMART (LADANG KALABAKAN)** untuk tahun kewangan berakhir pada 31 Disember 2025 dari rekod perakaunan dan perniagaan, serta maklumat dan penjelasan yang diberikan oleh Anggota Lembaga.

Pihak kami tidak mengaudit penyata kewangan dan oleh itu, kami tidak memberikan pendapat mengenainya.

TG Sia & Co
Nombor Firma : AF 0930
Akauntan Bertauliah

Sia Tiong Guan
No. Juruaudit : 01631/04/2028 J

Tarikh 22 MAY 2026

TAWAU

KOSMART (LADANG KALABAKAN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

KUNCI KIRA-KIRA PADA 31 DISEMBER 2025

	Nota	2025 RM	2024 RM
ASET BUKAN SEMASA			
Hartanah, Loji Dan Peralatan	2(b) & 3	3,731.25	2,211.91
ASET SEMASA			
Inventori	2(c)	384,201.92	382,905.23
Penghutang Perdagangan	4	110,051.12	125,835.03
Pelbagai penghutang	5	149,078.22	133,582.52
Wang di bank		123,977.92	85,914.27
Wang di tangan		534.70	404.70
		767,843.88	728,641.75
JUMLAH ASET		771,575.13	730,853.66
DIBIAYAI OLEH:			
Modal		50,000.00	50,000.00
Keuntungan Terkumpul		620,066.26	574,968.03
		670,066.26	624,968.03
LIABILITI SEMASA			
Pemiutang Perdagangan	6	45,315.93	46,817.09
Pelbagai Pemiutang	7	56,192.94	59,068.54
		101,508.87	105,885.63
JUMLAH EKUITI DAN LIABILITI		771,575.13	730,853.66

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG KALABAKAN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

AKAUN UNTUNG RUGI
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

	Nota	2025 RM	2024 RM
PENDAPATAN			
Pendapatan Aktiviti			
Jualan Barangan Runcit		714,218.75	763,074.20
Pendapatan Am	8	1,128.28	149.71
JUMLAH		715,347.03	763,223.91
PERBELANJAAN			
Kos Jualan			
Inventori awal pada 1 Januari		382,905.23	336,681.38
Belian		551,144.72	635,634.18
Pengangkutan		19,346.01	17,750.00
Inventori akhir pada 31 Disember		(384,201.92)	(382,905.23)
		569,194.04	607,160.33
Perbelanjaan Am			
Fi Juruaudit Swasta	9	2,000.00	2,100.00
Susunilai Aset	3	1,780.66	2,827.30
Pelbagai Perbelanjaan	10	97,274.10	54,941.51
		101,054.76	59,868.81
JUMLAH		670,248.80	667,029.14
KEUNTUNGAN BERSIH		45,098.23	96,194.77

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG KALABAKAN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)
PENYATA PERUBAHAN EKUITI
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

	Modal	Keuntungan Terkumpul	Jumlah
	RM	RM	RM
BAKI PADA 1 JANUARI 2024	50,000.00	478,773.26	528,773.26
Keuntungan bersih tahun semasa	-	96,194.77	96,194.77
BAKI PADA 31 DISEMBER 2024	50,000.00	574,968.03	624,968.03
Keuntungan bersih tahun semasa	-	45,098.23	45,098.23
BAKI PADA 31 DISEMBER 2025	50,000.00	620,066.26	670,066.26

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG KALABAKAN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)
PENYATA ALIRAN TUNAI
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

	2025 RM	2024 RM
ALIRAN TUNAI DARIPADA AKTIVITI OPERASI		
Keuntungan bersih pada tahun semasa	45,098.23	96,194.77
Pelarasan untuk:		
Susutnilai aset	1,780.66	2,827.30
Pendapatan faedah	(128.28)	(149.71)
Untung operasi sebelum perubahan modal kerja	46,750.61	98,872.36
Tambahan inventori	(1,296.69)	(46,223.85)
Kurangan penghutang	288.21	9,396.45
Kurangan pemiutang	(4,376.76)	(50,360.81)
Tunai untuk operasi	41,365.37	11,684.15
Faedah diterima	128.28	149.71
Tunai bersih dari aktiviti operasi	41,493.65	11,833.86
ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN		
Pembelian hartanah, loji dan peralatan	(3,300.00)	-
Tunai bersih digunakan dalam aktiviti pelaburan	(3,300.00)	
Tambahan tunai dan kesetaraan tunai	38,193.65	11,833.86
Tunai dan kesetaraan tunai pada awal tahun	86,318.97	74,485.11
Tunai dan kesetaraan tunai pada akhir tahun	124,512.62	86,318.97
Tunai dan kesetaraan tunai diwakili oleh:		
Wang di tangan	534.70	404.70
Wang di bank	123,977.92	85,914.27
	124,512.62	86,318.97

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG KALABAKAN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

NOTA-NOTA KEPADA AKAUN – 31HB DISEMBER 2025

NOTA 1 AKTIVITI UTAMA

Syarikat ini dimiliki sepenuhnya oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad dan bergiat dalam operasi pasar mini dan jualan barang runcit. Tempat perniagaan terletak di Sawit Kinabalu, Ladang Kalabakan, 90000 Sandakan, Sabah.

NOTA 2 DASA-DASAR PENTING PERAKAUNAN

(a) Asas Perakaunan

Penyata kewangan telah disediakan menurut kelaziman kos Sejarah, kecuali untuk serta Piawaian Laporan Entiti Persendirian Malaysia (MPERS).

(b) Hartanh, logi dan peralatan

Hartanah, loji dan peralatan dinyatakan pada kos setelah ditolak susutnilai terkumpul dan kerugian penurunan nilai terkumpul.

Susunilai diperuntukan mengikut kaedah garis lurus untuk menghapuskan kos atau penilaian aset sepanjang anggaran hayat penggunaan. Kadar tahunan susutnilai adalah 20% setahun.

(c) Inventori

Inventori yang terdiri daripada barangan runcit dinyatakan pada kos yang lebih rendah (first-in first-out) dan nilai jualan bersih.

NOTA 3 HARTANAH, LOJI DAN PERALATAN

	Pada 1 Januari 2025	Penambahan	Pada 31 Disember 2025
	RM	RM	RM
Kos			
Peralatan dan kelengkapan	33,331.00	3,300.00	36,631.00
Pengubahsuaian	3,900.00	-	3,900.00
	37,231.00	3,300.00	40,531.00
Susutnilai terkumpul			
Peralatan dan kelengkapan	32,419.09	1,000.66	33,419.75
Pengubahsuaian	2,600.00	780.00	3,380.00
	35,019.09	1,780.66	36,799.75

	2025 RM	2024 RM
Nilai buku bersih		
Peralatan dan kelengkapan	3,211.25	911.91
Pengubahsuaian	520.00	1,300.00
	3,731.25	2,211.91

NOTA 4 PENGHUTANG PERDAGANGAN

	2025 RM	2024 RM
Penghutang perdagangan	102,813.48	120,345.93
Penghutang bagi pihak berkaitan	7,237.64	5,489.10
	110,051.12	125,835.03

NOTA 5 PELBAGAI PENGHUTANG

	2025 RM	2024 RM
Pemiutang bagi pihak berkaitan	133,552.52	133,552.52
Pelbagai penghutang	1,525.70	-
Prabayaran	-	30.00
Deposit	14,000.00	-
	149,078.22	133,582.52

NOTA 6 PEMIUTANG PERDAGANGAN

	2025 RM	2024 RM
Pemiutang perdagangan	44,298.37	1,000.00
Pemiutang bagi pihak berkaitan	1,017.56	45,817.09
	45,315.93	46,817.09

NOTA 7 PELBAGAI PEMIUTANG

	2025 RM	2024 RM
Pelbagai pemiutang	1,515.08	1,615.08
Pemiutang bagi pihak berkaitan	50,469.50	50,469.50
Akruan	4,208.36	6,983.96
	56,192.94	59,068.54

NOTA 8 PENDAPATAN AM

	2025 RM	2024 RM
Faedah bank	128.28	149.71
Pengangkutan	1,000.00	-
	1,128.28	149.71

NOTA 9 FI JURUAUDIT SWASTA

	2025 RM	2024 RM
Fi juruaudit swasta		
- Tahun kewangan semasa	2,100.00	2,100.00
- Fi juruaudit swasta terlebih caj bagi tahun Kewangan sebelumnya	(100.00)	-
	2,000.00	2,100.00

NOTA 10 PEMBELANJAAN AM

	2025 RM	2024 RM
Alat tulis dan percetakan	1,228.50	374.00
Biro kosmart	1,050.00	-
Belanja pengangkutan dan penginapan	254.60	617.67
Bonus, gaji dan elaun	73,547.11	42,515.36
Caj bank	735.00	741.00
Caj perkhidmatan	4,688.66	
Caruman KWSP	4,538.00	260.00
Caruman SIP	69.50	3.90
Cukai perkhidmatan	277.60	224.00
Fi pengurusan	3,000.00	3,000.00
Insuran	304.88	304.88
Lesen	30.00	30.00
Minor Aset	395.00	-
Pelbagai perbelanjaan	300.00	1,881.55
Pembaikan dan penyelenggaran	1,332.00	1,030.00
Penalti	160.00	20.00
Perubatan	955.00	65.00
Pos dan telefon	-	20.00
Sewa	3,600.00	3,600.00
SOCSO	608.25	34.15
Upah	50.00	-
Yuran pengangkutan	-	220.00
Yuran parkir dan bayaran tol	150.00	-
JUMLAH	97,274.10	54,941.51

KOSMART
(LADANG SG PIN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

PENYATA KEWANGAN BAGI TAHUN BERAKHIR 31 DESEMBER 2025

KOSMART
(LADANG SG PIN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

KANDUNGAN

PERKARA **MUKA SURAT**

KOSMART
(LADANG SG PIN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

LAPORAN ANGGOTA LEMBAGA

Pihak kami mengesahkan bahawa menurut pengetahuan dan keyakinan kami yang terbaik, rekod perakaunan yang dihasilkan bersama dengan maklumat dan penjelasan yang diberikan kepada **TG SIA & CO**, merupakan rekod yang benar bagi semua urus niaga, aset, dan liabiliti perniagaan yang dinyatakan di atas untuk tahun kewangan yang berakhir pada 31 Disember 2025 dan pihak kami mengesahkan bahawa penyata kewangan yang dilampirkan ini mendapat kelulusan kami.

MOHD TAHIRULLAH BIN MAHMUD
Pengerusi Koperasi Kakitangan Sawit Kinabalu Sabah Berhad

YAHYA BIN ABSARUN
Setiausaha Koperasi Kakitangan Sawit Kinabalu Sabah Berhad

HERDAWATY BINTI MOHD TAMRIN
Pengurus

ROJIE BIN AG SALEH
Bendahari Koperasi Kakitangan Sawit Kinabalu Sabah Berhad

Tarikh 22 MAY 2026

TAWAU

TG SIA & CO

Chartered Accountants
Firm No : AF0930

TB 311 & TB 312
2ND FLOOR, BLOCK 36,
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P. O. BOX 878,
91008 TAWAU, SABAH.

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tgsiaco@gmail.com

KOSMART
(LADANG SG PIN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

LAPORAN JURUAUDIT BEBAS

Pihak kami telah menyediakan penyata kewangan yang tertera di halaman 3 hingga 10 bagi **KOSMART (LADANG SG PIN)** untuk tahun kewangan berakhir pada 31 Disember 2025 dari rekod perakaunan dan perniagaan, serta maklumat dan penjelasan yang diberikan oleh Anggota Lembaga.

Pihak kami tidak mengaudit penyata kewangan dan oleh itu, kami tidak memberikan pendapat mengenainya.

TG Sia & Co
Nombor Firma : AF 0930
Akauntan Bertauliah

Sia Tiong Guan
No. Juruaudit : 01631/04/2028 J

Tarikh 22 MAY 2026

TAWAU

KOSMART (LADANG SG PIN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

KUNCI KIRA-KIRA PADA 31 DISEMBER 2025

	Nota	2025 RM	2024 RM
ASET BUKAN SEMASA			
Hartanah, Loji Dan Peralatan	2(b) & 3	12,919.04	13,044.41
ASET SEMASA			
Inventori	2(c)	305,077.60	265,913.19
Penghutang Perdagangan		95,970.91	97,295.20
Pelbagai Penghutang	4	10,853.90	4,853.90
Wang di bank		5,249.40	2,347.78
Wang di tangan		533.00	654.00
		417,684.81	371,064.07
JUMLAH ASET		430,603.85	384,108.48
DIBIAYAI OLEH:			
Modal		50,000.00	50,000.00
Keuntungan Terkumpul		213,983.85	189,464.46
		263,983.85	239,464.46
LIABILITI SEMASA			
Pemiutang Perdagangan	5	69,710.86	68,578.07
Pelbagai Pemiutang	6	96,909.14	76,065.95
		166,620.00	144,644.02
JUMLAH EKUITI DAN LIABILITI		430,603.85	384,108.48

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG SG PIN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

AKAUN UNTUNG RUGI
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

	Nota	2025 RM	2024 RM
PENDAPATAN			
Pendapatan Aktiviti			
Jualan Barangan Runcit		305,976.93	325,029.60
Pendapatam Am	7	40.58	19.05
JUMLAH		306,017.51	325,048.65
PERBELANJAAN			
Kos Jualan			
Inventori awal pada 1 Januari		265,913.19	264,171.26
Belian		268,866.76	262,700.54
Pengangkutan		6,077.60	6,183.50
		540,857.55	533,055.30
Inventori akhir pada 31 Disember		(305,077.60)	(265,913.19)
		235,779.95	267,142.11
Perbelanjaan Am			
Fi Juruaudit Swasta	8	2,000.00	2,100.00
Susunilai Aset	3	4,475.37	4,777.05
Pelbagai Perbelanjaan	9	39,242.80	34,481.95
		45,718.17	41,359.00
JUMLAH		281,498.12	308,501.11
KEUNTUNGAN BERSIH		24,519.39	16,547.54

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG SG PIN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

PENYATA PERUBAHAN EKUITI
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

	Modal	Keuntungan Terkumpul	Jumlah
	RM	RM	RM
BAKI PADA 1 JANUARI 2024	50,000.00	172,916.92	222,916.92
Untung bersih tahun semasa	-	16,547.54	16,547.54
BAKI PADA 31 DISEMBER 2024	50,000.00	189,464.46	239,464.46
Untung bersih tahun semasa	-	24,519.39	24,519.39
BAKI PADA 31 DISEMBER 2025	50,000.00	213,983.85	263,983.85

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG SG PIN)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

PENYATA ALIRAN TUNAI
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

	2025 RM	2024 RM
ALIRAN TUNAI DARIPADA AKTIVITI OPERASI		
Keuntungan bersih pada tahun semasa	24,519.39	16,547.54
Pelarasan untuk:		
Susutnilai asset	4,475.37	4,777.05
Pendapatan faedah	(40.58)	(19.05)
Untung operasi sebelum perubahan modal kerja	28,954.18	21,305.54
Tambahan inventori	(39,164.41)	(1,741.93)
Tambahan penghutang	(4,675.71)	(739.43)
Tambahan/(Kurangan) pemiutang	21,975.98	(22,084.35)
Tunai dari/(untuk) operasi	7,090.04	(1,781.31)
Faedah diterima	40.58	19.05
Tunai bersih dari/(untuk) aktiviti operasi	7,130.62	(1,762.26)
ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN		
Belian aset tetap	(4,350.00)	-
Tunai bersih untuk aktiviti pelaburan	(4,350.00)	-
Tambahan/(Kurangan) tunai dan kesetaraan tunai	2,780.62	(1,762.26)
Tunai dan kesetaraan tunai pada awal tahun	3,001.78	4,764.04
Tunai dan kesetaraan tunai pada akhir tahun	5,782.40	3,001.78
Tunai dan kesetaraan tunai diwakili oleh:		
Wang di tangan	5,249.40	2,347.78
Wang di bank	533.00	654.00
	5,782.40	3,001.78

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

NOTA-NOTA KEPADA AKAUN – 31HB DISEMBER 2025

NOTA 1 AKTIVITI UTAMA

Syarikat ini dimiliki sepenuhnya oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad dan bergiat dalam operasi pasar mini dan jualan barang runcit. Tempat perniagaan terletak di Ladang Sg Pin, Sawit Kinabalu, 90200 Kinabatangan, Sabah.

NOTA 2 DASA-DASAR PENTING PERAKAUNAN

(a) Asas Perakaunan

Penyata kewangan telah disediakan menurut kelaziman kos Sejarah, kecuali untuk serta Piawaian Laporan Entiti Persendirian Malaysia (MPERS).

(b) Hartanh, logi dan peralatan

Hartanah, loji dan peralatan dinyatakan pada kos setelah ditolak susutnilai terkumpul dan kerugian penurunan nilai terkumpul.

Susunilai diperuntukan mengikut kaedah garis lurus untuk menghapuskan kos atau penilaian aset sepanjang anggaran hayat penggunaan. Kadar tahunan susutnilai adalah 20% setahun.

(c) Inventori

Inventori yang terdiri daripada barangan runcit dinyatakan pada kos yang lebih rendah (first-in first-out) dan nilai jualan bersih.

NOTA 3 HARTANAH, LOJI DAN PERALATAN

	Pada 1 Januari 2025	Penambahan	Pada 31 Disember 2025
	RM	RM	RM
Kos			
Perabot	325.58	-	325.58
Peralatan dan kelengkapan	29,268.00	4,350.00	33,618.00
	29,593.58	4,350.00	33,943.58
Susurnilai terkumpul			
Perabot	324.58	-	324.58
Peralatan dan kelengkapan	16,224.59	4,475.37	20,699.96
	16,549.17	4,475.37	21,024.54

	2025 RM	2024 RM
Nilai buku bersih		
Perabot	1.00	1.00
Peralatan dan kelengkapan	12,918.04	13,043.41
	12,919.04	13,044.41

NOTA 4 PELBAGAI PENGHUTANG

	2025 RM	2024 RM
Deposit	6,300.00	300.00
Penghutang bagi pihak berkaitan	4,553.90	4,553.90
	10,853.90	4,853.90

NOTA 5 PEMIUTANG PERDAGANGAN

	2025 RM	2024 RM
Pelbagai pemiutang	12,789.10	-
Pemiutang bagi pihak berkaitan	56,921.76	68,578.07
	69,710.86	68,578.07

NOTA 6 PELBAGAI PEMIUTANG

	2025 RM	2024 RM
Deposit diterima	6,530.00	6,530.00
Pelbagai pemiutang	300.00	600.00
Pemitang bagi pihak berkaitan	66,263.76	64,970.57
Akuran	23,815.38	3,965.38
	96,909.14	76,065.95

NOTA 7 PENDAPATAN AM

	2025 RM	2024 RM
Faedah bank	40.58	19.05

NOTA 8 FI JURUAUDIT SWASTA

	2025 RM	2024 RM
Fi juruaudit swasta		
- Tahun kewangan semasa	2,100.00	2,100.00
- Fi juruaudit swasta terlebih caj bagi tahun kewangan sebelumnya	(100.00)	-
	2,000.00	2,100.00

NOTA 9 PELBAGAI PERBELANJAAN

	2025 RM	2024 RM
Alat tulis dan percetakan	284.00	319.00
Belanja pengangkutan dan penginapan	893.00	1,224.00
Bonus, gaji dan elaun	24,979.21	22,011.52
Caj bank	48.00	15.50
Caj perkhidmatan	3,357.46	-
Cukai perkhidmatan	270.40	224.00
Fi pengurusan	3,000.00	3,000.00
Insuran	371.93	371.93
Keraian	-	268.60
Kerugian penurunan nilai ke atas inventori	-	304.60
Lesen	-	30.00
Minor aset	51.80	-
Pelbagai perbelanjaan	1,207.00	1,570.80
Pembaikan dan penyelenggaran	1,180.00	1,510.00
Penalti	-	12.00
Pos dan telefon	-	20.00
Sewa	3,600.00	3,600.00
	39,242.80	34,481.95

KOSMART
(LADANG SG SUNGAI)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

PENYATA KEWANGAN BAGI TAHUN BERAKHIR 31 DESEMBER 2025

KOSMART
(LADANG SG SUNGAI)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

KANDUNGAN

PERKARA **MUKA SURAT**

KOSMART
(LADANG SG SUNGAI)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

LAPORAN ANGGOTA LEMBAGA

Pihak kami mengesahkan bahawa menurut pengetahuan dan keyakinan kami yang terbaik, rekod perakaunan yang dihasilkan bersama dengan maklumat dan penjelasan yang diberikan kepada **TG SIA & CO**, merupakan rekod yang benar bagi semua urus niaga, aset, dan liabiliti perniagaan yang dinyatakan di atas untuk tahun kewangan yang berakhir pada 31 Disember 2025 dan pihak kami mengesahkan bahawa penyata kewangan yang dilampirkan ini mendapat kelulusan kami.

MOHD TAHIRULLAH BIN MAHMUD
Pengerusi Koperasi Kakitangan Sawit Kinabalu Sabah Berhad

YAHYA BIN ABSARUN
Setiausaha Koperasi Kakitangan Sawit Kinabalu Sabah Berhad

HERDAWATY BINTI MOHD TAMRIN
Pengurus

ROJIE BIN AG SALEH
Bendahari Koperasi Kakitangan Sawit Kinabalu Sabah Berhad

Tarikh 22 MAY 2026

TAWAU

TG SIA & CO
Chartered Accountants
Firm No : AF0930

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KOSMART
(LADANG SG SUNGAI)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

LAPORAN JURUAUDIT BEBAS

Pihak kami telah menyediakan penyata kewangan yang tertera di halaman 3 hingga 10 bagi **KOSMART (LADANG SG SUNGAI)** untuk tahun kewangan berakhir pada 31 Disember 2025 dari rekod perakaunan dan perniagaan, serta maklumat dan penjelasan yang diberikan oleh Anggota Lembaga.

Pihak kami tidak mengaudit penyata kewangan dan oleh itu, kami tidak memberikan pendapat mengenainya.

TG Sia & Co
Nombor Firma : AF 0930
Akauntan Bertauliah

Sia Tiong Guan
No. Juruaudit : 01631/04/2028 J

Tarikh 22 MAY 2026

TAWAU

KOSMART (LADANG SG SUNGAI)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

KUNCI KIRA-KIRA PADA 31 DISEMBER 2025

	Nota	2025 RM	2024 RM
ASET BUKAN SEMASA			
Hartanah, Loji Dan Peralatan	2(b) & 3	665.33	1,802.33
ASET SEMASA			
Inventori	2(c)	376,954.77	376,954.77
Penghutang Perdagangan	4	46,663.21	46,663.21
Wang di bank		11,958.89	9,076.00
Wang di tangan		347.39	381.29
		435,924.26	433,075.27
JUMLAH ASET		436,589.59	434,877.60
DIBIAYAI OLEH:			
Modal		50,000.00	50,000.00
Keuntungan Terkumpul		73,925.99	25,885.55
		123,925.99	75,885.55
LIABILITI SEMASA			
Pemiutang Perdagangan	5	171,885.88	216,083.33
Pelbagai Pemiutang	6	140,777.72	142,908.72
		312,663.60	358,992.05
JUMLAH EKUITI DAN LIABILITI		436,589.59	434,877.60

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG SG SUNGAI)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

AKAUN UNTUNG RUGI
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

	Nota	2025 RM	2024 RM
PENDAPATAN			
Pendapatan Aktiviti			
Jualan Barangan Runcit		-	9,545.50
Pembahagian Keuntungan Usahasama		60,000.00	34,746.00
Pendapatam Am	7	23.87	12.85
JUMLAH		60,023.87	44,304.35
PERBELANJAAN			
Kos Jualan			
Inventori awal pada 1 Januari		376,954.77	387,755.17
Inventori akhir pada 31 Disember		(376,954.77)	(376,954.77)
		-	10,800.40
Perbelanjaan Am			
Fi Juruaudit Swasta	8	2,000.00	2,100.00
Susunilai Aset	3	1,137.00	1,252.86
Pembelanjaan Am	9	8,846.43	9,562.70
		11,983.43	12,915.56
JUMLAH		11,983.43	23,715.96
KEUNTUNGAN BERSIH		48,040.44	20,588.39

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG SG SUNGAI)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

PENYATA PERUBAHAN EKUITI
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

	Modal	Keuntungan Terkumpul	Jumlah
	RM	RM	RM
BAKI PADA 1 JANUARI 2024	50,000.00	5,297.16	55,297.16
Keuntungan bersih tahun semasa	-	20,588.39	20,588.39
BAKI PADA 31 DISEMBER 2024	50,000.00	25,885.55	75,885.55
Keuntungan bersih tahun semasa	-	48,040.44	48,040.44
BAKI PADA 31 DISEMBER 2025	50,000.00	73,925.99	123,925.99

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG SG SUNGAI)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

PENYATA ALIRAN TUNAI
BAGI TAHUN BERAKHIR 31 DISEMBER 2025

	2025 RM	2024 RM
ALIRAN TUNAI DARIPADA AKTIVITI OPERASI		
Keuntungan bersih pada tahun semasa	48,040.44	20,588.39
Pelarasan untuk:		
Susutnilai asset	1,137.00	1,252.86
Pendapatan faedah	(23.87)	(12.85)
Untung operasi sebelum perubahan modal kerja	49,153.57	21,828.40
Kurangan inventori	-	10,800.40
Kurangan penghutang	-	6,369.50
(Kurangan) pemiutang	(46,328.45)	(35,646.91)
Tunai untuk operasi	2,825.12	3,351.39
Faedah diterima	23.87	12.85
Tunai bersih dari aktiviti operasi	2,848.99	3,364.24
Tambahan tunai dan kesetaraan tunai	2,848.99	3,364.24
Tunai dan kesetaraan tunai pada awal tahun	9,457.29	6,093.05
Tunai dan kesetaraan tunai pada akhir tahun	12,306.28	9,457.29
Tunai dan kesetaraan tunai diwakili oleh:		
Wang di tangan	347.39	381.29
Wang di bank	11,958.89	9,076.00
	12,306.28	9,457.29

Nota-nota yang disertakan merupakan sebahagian daripada penyata kewangan ini.

KOSMART (LADANG SG SUNGAI)
(Dimiliki oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad)

NOTA-NOTA KEPADA AKAUN – 31HB DISEMBER 2025

NOTA 1 AKTIVITI UTAMA

Syarikat ini dimiliki sepenuhnya oleh Koperasi Kakitangan Sawit Kinabalu Sabah Berhad dan bergiat dalam operasi pasar mini dan jualan barang runcit. Tempat perniagaan terletak di Ladang Sg. Sungai Paitan Beluran, 90000 Sandakan, Sabah. Namun, syarikat ini menyalin usaha sama dengan firma lain untuk menjalankan perniagaan mulai dari bulan Mei 2024.

NOTA 2 DASA-DASAR PENTING PERAKAUNAN

(a) Asas Perakaunan

Penyata kewangan telah disediakan menurut kelaziman kos Sejarah, kecuali untuk serta Piawaian Laporan Entiti Persendirian Malaysia (MPERS).

(b) Hartanh, logi dan peralatan

Hartanah, loji dan peralatan dinyatakan pada kos setelah ditolak susutnilai terkumpul dan kerugian penurunan nilai terkumpul.

Susunilai diperuntukan mengikut kaedah garis lurus untuk menghapuskan kos atau penilaian aset sepanjang anggaran hayat penggunaan. Kadar tahunan susutnilai adalah 20% setahun.

(c) Inventori

Inventori yang terdiri daripada barangan runcit dinyatakan pada kos yang lebih rendah (first-in first-out) dan nilai jualan bersih.

NOTA-NOTA KEPADA AKAUN – 31HB DISEMBER 2025

NOTA 3 HARTANAH, LOJI DAN PERALATAN

	Pada 1 Januari 2025	Penambahan	Pada 31 Disember 2025
	RM	RM	RM
Kos			
Peralatan dan kelengkapan	12,754.95	-	12,754.95
Susurnilai terkumpul			
Peralatan dan kelengkapan	10,952.62	1,137.00	12,089.62

	2025	2024
	RM	RM
Nilai buku bersih		
Peralatan dan kelengkapan	665.33	1,802.33

NOTA 4 PENGHUTANG PERDAGANGAN

	2025	2024
	RM	RM
Penghutang perdagangan	45,963.21	45,963.21
Penghutang bagi pihak berkaitan	700.00	700.00
	46,663.21	46,663.21

NOTA 5 PEMIUTANG PERDAGANGAN

	2025	2024
	RM	RM
Pemiutang bagi pihak berkaitan	171,885.88	216,083.33

NOTA 6 PELBAGAI PEMIUTANG

	2025 RM	2024 RM
Pelbagai pemiutang	475.00	2,606.00
Pemiutang bagi pihak berkaitan	118,552.72	118,552.72
Akruan	2,100.00	2,100.00
Deposit diterima	19,650.00	19,650.00
	140,777.72	142,908.72

NOTA 7 PENDAPATAN AM

	2025 RM	2024 RM
Faedah bank	23.87	12.85

NOTA 8 FI JURUAUDIT SWASTA

	2025 RM	2024 RM
Fi juruaudit swasta		
- Tahun kewangan semasa	2,100.00	2,100.00
- Fi juruaudit swasta terlebih caj bagi tahun Kewangan sebelumnya	(100.00)	-
	2,000.00	2,100.00

NOTA 9 PEMBELANJAAN AM

	2025 RM	2024 RM
Alat tulis dan percetakan	180.00	298.00
Belanja pengangkutan dan penginapan	253.00	65.00
Bonus, gaji dan elaun	-	5,730.77
Caj bank	45.00	-
Cukai perkhidmatan	252.40	224.00
Fi pengurusan	-	750.00
Insuran	307.13	307.13
Lesen	33.90	52.80
Pelbagai perbelanjaan	-	170.00
Pembaikan dan penyelenggaran	1,455.00	1,030.00
Pos dan telefon	20.00	35.00
Sewa	6,300.00	900.00
	8,846.43	9,562.70

KOSAWIT MART SDN. BHD.
(Incorporated in Malaysia)

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
TOGETHER WITH DIRECTORS' AND AUDITORS' REPORTS

TG Sia & Co (AF 0930)
Chartered Accountants

KOSAWIT MART SDN. BHD.
(Incorporated in Malaysia)

CORPORATE INFORMATION

BOARD OF DIRECTORS
Mohd. Tahirullah Bin Mahmud
Jusmih Bongkilau
Rojie Bin Ag. Saleh

COMPANY SECRETARY
Wong Wai Ying (LS0009641)

REGISTERED OFFICE
TB 311, 3rd Floor, Block 36
Fajar Complex
91000 Tawau, Sabah

AUDITORS
TG Sia & Co
TB 311 & 312, 2nd Floor, Block 36
Fajar Complex, P O Box 878
91008 Tawau, Sabah

PRINCIPAL BANKER
Bank Simpanan Nasional
Maybank Islamic Berhad

CONTENTS

DIRECTORS' REPORT

The directors hereby submit their report together with the audited financial statements of the Company for the financial year ended 31 December 2025.

PRINCIPAL ACTIVITIES

The Company operates a supermarket selling general merchandise. The Company also trades under the business name and style of Kosmart Balung Supermarket. However, the Company ceased business operations in September 2025.

RESULTS

	RM
Loss for the financial year	752

DIVIDENDS

No dividends have been paid or declared since the end of the previous financial year. The directors do not recommend that a 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 except as disclosed in the financial statements.

SHARES AND DEBENTURES

The Company did not issue any new shares or debentures during the financial year.

SHARE OPTIONS

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

No shares have been issued during the financial year by virtue of the exercise of any option to take up unissued shares of the Company. As at the end of the financial year, there were no unissued shares of the Company under options.

DIRECTORS

The directors of the Company in office at any time during the financial year and since end of the financial year up to the date of this report are:

Mohd. Tahirullah Bin Mahmud
Jusmih Bongkilau
Rojie Bin Ag. Saleh

DIRECTORS' BENEFITS

During and at the end of the financial year, no arrangements subsisted to which the Company is a party, with the object or objects of enabling directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Since the end of the previous financial year, no director has received or become entitled to receive a benefit 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.

DIRECTORS' INTERESTS

According to the register of directors' shareholdings under section 59 of the Companies Act 2016, the interests of directors in office at the end of the financial year in the ordinary shares of the Company and its related corporations, if any, during the financial year are as follows:

	Number of Ordinary Shares			
	At 01.01.2025	**Bought**	**Sold**	**At 31.12.2025**
Direct Interest in Holding Entity				
Mohd. Tahirullah Bin Mahmud	100	-	-	100
Jusmih Bongkilau	10,000	1,200	-	11,200
Rojie Bin Ag. Saleh	8,600	3,700	-	12,300

DIRECTORS' REMUNERATION

None of the directors or past directors of the Company have received any remuneration from the Company during the financial year.

None of the directors or past directors of the Company have received any other benefits otherwise than in cash from the Company during the financial year.

No payment has been paid to or receivable by any third party in respect of the services provided to the Company by the directors or past directors of the Company during the financial year.

INDEMNIFYING DIRECTORS, OFFICERS OR AUDITORS

No indemnities have been given to or insurance effected for, during or since the end of the financial year, any person who is or has been the director, officer or auditor of the Company.

OTHER STATUTORY INFORMATION

Before the financial statements of the Company were prepared, 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 all known bad debts had been written-off 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 book values in the ordinary course of business have been written down to their estimated realisable values.

As at the date of this report, the directors is 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 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 financial statements which would render any amount stated in the financial statements of the Company misleading.

As at the date of this report, there does not exist:

(a) any charge on the assets of the Company which has arisen since the end of the financial year and secures the liability of any other person; or

(b) any contingent liability of the Company which has arisen since the end of the previous 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.

(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.

HOLDING ENTITY

The Company is a subsidiary of Koperasi Kakitangan Sawit Kinabalu Sabah Berhad, a cooperative society incorporated in Malaysia, which is also regarded by the directors as the holding entity.

AUDITORS' REMUNERATION

Total amounts paid to or receivable by the auditors as remuneration for their services as auditors are as follows:

	2025
	RM
Statutory audit	4,200
Other services	-
	4,200

AUDITORS

The retiring auditors, Messrs. TG Sia & Co, have indicated their willingness to be re-appointed.

Approved by the Board and signed on behalf of the Directors

....
Mohd. Tahirullah Bin Mahmud
Director

....
Jusmih Bongkilau
Director

Date: 05 JUN 2026
TAWAU

KOSAWIT MART SDN. BHD.
(Incorporated in Malaysia)

STATEMENT BY DIRECTORS
Pursuant to Section 251 (2) of the Companies Act 2016

The directors of **Kosawit Mart Sdn. Bhd.** state that, in the opinion of the directors, the financial statements of the Company set out on pages 10 to 25 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 financial position of the Company as at 31 December 2025 and financial performance of the Company for the financial year ended 31 December 2025.

Approved by the Board and signed on behalf of the Directors

....
Mohd. Tahirullah Bin Mahmud
Director

....
Jusmih Bongkilau
Director

Date: 05 JUN 2026
TAWAU

STATUTORY DECLARATION
Pursuant to Section 251 (1) (b) of the Companies Act 2016

I, Mohd. Tahirullah Bin Mahmud (Nric No. 811011-12-5087), the director primarily responsible for the financial management of **Kosawit Mart Sdn. Bhd.**, do solemnly and sincerely declare that the financial statements set out on pages 10 to 25 are, in my opinion, 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 by)
the above-named **Mohd. Tahirullah Bin Mahmud**)
(Nric No. 811011-12-5087))
at Tawau in the state of Sabah)
on 05 JUN 2026)

....
MOHD. TAHIRULLAH BIN MAHMUD
(NRIC NO. 811011-12-5087)

Before me,

何惟莉

PESURUHJAYA SUMPAH MALAYSIA
A-S 088
Ho Wei Li
Mahkamah Sesyen Tawau
01.7.2024- 30.6.2027

TG SIA & CO
Chartered Accountants
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Registration No.: 202401011363 (1557213-H)

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KOSAWIT MART SDN. BHD.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Kosawit Mart Sdn. Bhd., which comprise the statement of financial position as at 31 December 2025, 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 10 to 25.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, 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.

Materiality Uncertainty Related to Going Concern

We draw attention to Note 17 in the financial statements, which indicates that the Company incurred a net loss of RM752 during the financial year ended 31 December 2025 and, as at that day, the Company's current liabilities exceeded its current assets by RM165,589. These events or conditions, along with other matters as set forth in Note 17, 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.

(Continued)

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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.

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.

(Continued)

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Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

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.

- 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.

(Continued)

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Other Matters

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.

TG Sia & Co	**Sia Tiong Guan**
AF: 0930	**01631/04/2028 J**
Chartered Accountants	**Chartered Accountant**

Date: 05 JUN 2026
TAWAU

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Note	2025 RM	2024 RM
NON-CURRENT ASSET			
Property, plant and equipment	4	86,218	112,656
CURRENT ASSETS			
Inventories	5	362,168	542,165
Trade receivables	6	232,981	340,248
Other receivables, deposits and prepayments	7	155,921	169,450
Cash and bank balances	8	259,082	72,202
		1,010,152	1,124,065
CURRENT LIABILITIES			
Trade payables	9	1,165	180,652
Other payables and accruals	10	312,799	320,254
Amount due to holding entity	11	861,420	814,434
Current tax liabilities		357	-
		1,175,741	1,315,340
NET CURRENT LIABILITIES		(165,589)	(191,275)
		(79,371)	(78,619)
FINANCED BY:			
CAPITAL AND RESERVES			
Share capital	12	1,000	1,000
Accumulated losses		(80,371)	(79,619)
CAPITAL DEFICIENCY		(79,371)	(78,619)

The accompanying notes form an integral part of the financial statements.

KOSAWIT MART SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Note	2025 RM	2024 RM
Revenue	13	1,054,504	1,210,287
Cost of sales		(919,030)	(1,060,323)
Gross profit		135,474	149,964
Other operating income		51,737	23,121
Administration and general expenses		(187,606)	(252,704)
Loss before tax	14	(395)	(79,619)
Tax expense	15	(357)	-
Loss for the financial year		(752)	(79,619)

The accompanying notes form an integral part of the financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Share capital RM	Accumulated losses RM	Total RM
As at 1 January 2024	1,000	-	1,000
Loss for the financial year	-	(79,619)	(79,619)
As at 31 December 2024	1,000	(79,619)	(78,619)
Loss for the financial year	-	(752)	(752)
As at 31 December 2025	1,000	(80,371)	(79,371)

The accompanying notes form an integral part of the financial statements.

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	(395)	(79,619)
Adjustments for:		
Depreciation of property, plant and equipment	26,438	19,534
Operating profit/(loss) before working capital changes	26,043	(60,085)
Decrease/(Increase) in inventories	179,997	(542,165)
Decrease/(Increase) in receivables	120,796	(509,698)
(Decrease)/Increase in payables	(186,942)	500,906
Increase in amount due to holding entity	46,986	814,434
Net cash from operating activities	186,880	203,392
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of property, plant and equipment	-	(132,190)
Net cash used in investing activity	-	(132,190)
CASH FLOWS FROM FINANCING ACTIVITY		
Issue of shares	-	1,000
Net cash from financing activity	-	1,000
Net increase in cash and cash equivalents	186,880	72,202
Cash and cash equivalents at beginning of the financial year	72,202	-
Cash and cash equivalents at end of the financial year	259,082	72,202
Cash and cash equivalents comprise:		
Cash and bank balances	259,082	72,202

The accompanying notes form an integral part of the financial statements.

1 GENERAL INFORMATION

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

The registered office is located at TB 311, 3rd Floor, Block 36, Fajar Complex, 91000 Tawau, Sabah.

The principal place of business is located at Taman Sawit, Jalan Apas, TB1 Lot 1, TB2 Lot 2, TB3 Lot 3, 91000 Tawau, Sabah.

The Company operates a supermarket selling general merchandise. The Company also trades under the business name and style of Kosmart Balung Supermarket. However, the Company ceased business operations in September 2025.

The Company is a subsidiary of Koperasi Kakitangan Sawit Kinabalu Sabah Berhad, a cooperative society incorporated in Malaysia, which is also regarded by the directors as the holding entity.

The financial statements of the Company are presented in the functional currency, which is the currency of the primary economic environment in which the entity operates. The functional currency of the Company is Ringgit Malaysia as the sales and purchases are mainly denominated in Ringgit Malaysia and receipts from operations are usually retained in Ringgit Malaysia and funds from financing activities are generated in Ringgit Malaysia.

2 SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Malaysian Private Entities Reporting Standard ('MPERS') and the requirements of the Companies Act 2016.

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain assets and liabilities.

The principal accounting policies adopted are set out below:

2.1 PROPERTY, PLANT AND EQUIPMENT

The cost of an item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. After recognition as an asset, an item of property, plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses, except for freehold land and buildings.

Depreciation is provided on a straight-line method so as to write off the depreciable amount of the following assets over their estimated useful lives, as follows:

	Rate
Equipment	20%
Furniture and fittings	20%
Renovation	20%

Depreciation of an asset begins when it is ready for its intended use.

If there is an indication of a significant change in factors affecting the residual value, useful life or asset consumption pattern since the last annual reporting date, the residual values, depreciation method and useful lives of depreciable assets are reviewed, and adjusted prospectively.

The carrying amounts of items of property, plant and equipment are derecognised on disposal or when no future economic benefits are expected from their use or disposal. Any gain or loss arising from the derecognition of items of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amounts of the item, is recognised in profit or loss. Neither the sale proceeds nor any gain on disposal is classified as revenue. .

2.2 IMPAIRMENT OF ASSETS, OTHER THAN INVENTORIES AND FINANCIAL ASSETS

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired. If any such indication exists, the recoverable amount of the asset is estimated.

When there is an indication that an asset may be impaired but it is not possible to estimate the recoverable amount of the individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The recoverable amount of an asset and a cash-generating unit is the higher of the fair value less costs to sell and 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.

If the recoverable amount of an asset or a cash-generating unit is less than the carrying amount, an impairment loss is recognised to reduce the carrying amount to its recoverable amount. An impairment loss for a cash-generating unit is firstly allocated to reduce the carrying amount of any goodwill allocated to the cash-generating unit, and then, to the other non-current assets of the unit pro rata on the basis of the carrying amount of each appropriate asset in the cash-generating unit. Impairment loss is recognised immediately in profit or loss, unless the asset is carried at a revalued amount, in which case it is treated as a revaluation decrease.

The recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell, value in use and zero.

An impairment loss recognised in prior periods for an asset or the appropriate assets of a cash-generating unit is reversed when there has been a change in the estimates used to determine the asset's recoverable amount. An impairment loss is reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognised in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss, unless the asset is carried at revalued amount, in which case it is treated as a revaluation increase.

2.3 INVENTORIES

Inventories are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost of inventories is measured by using the First-in First-out method.

At each reporting date, inventories are assessed for impairment. If an item of inventory is impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss. At each subsequent reporting

date, the Company makes a new assessment of selling price less costs to complete and sell. If there is any indication that an impairment loss recognised in prior periods may no longer exist or when there is clear evidence of an increase in selling price less costs to complete and sell due to changed economic circumstances, an impairment loss is reversed to the extent that the new carrying amount is the lower of the cost and the revised selling price less costs to complete and sell.

2.4 FINANCIAL ASSETS

Financial assets are recognised in the statement of financial position when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, financial assets are measured at transaction price, include transaction costs for financial assets not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the counterparty to the arrangement.

After initial recognition, financial assets are classified into one of three categories: financial assets measured at fair value through profit or loss, financial assets that are debt instruments measured at amortised cost, and financial assets that are equity instruments measured at cost less impairment.

i) Financial Assets At Fair Value Through Profit Or Loss

Financial assets are classified as at fair value through profit or loss when the financial assets are within the scope of Section 12 of the MPERS or if the financial assets are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

Changes in fair value are recognised in profit or loss.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

ii) Financial Assets That Are Debt Instruments Measured At Amortised Cost

After initial recognition, debt instruments are measured at amortised cost using the effective interest method. Debt instruments that are classified as current assets are measured at the undiscounted amount of the cash or other consideration expected to be received.

Effective interest method is a method of calculating the amortised cost of financial assets and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash receipts through the expected life of the financial assets or, when appropriate, a shorter period, to the carrying amount of the financial assets.

iii) Financial Assets That Are Equity Instruments Measured At Cost Less Impairment

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably without undue cost or effort, and contracts linked to such instruments that, if exercised, will result in delivery of such instruments, are measured at cost less impairment.

iv) Impairment Of Financial Assets

At the end of each reporting period, the Company assesses whether there is any objective evidence that financial assets that are measured at cost or amortised cost, are impaired.

Objective evidence could include:

- significant financial difficulty of the issuer; or
- a breach of contract; or
- the lender granting to the borrower a concession that the lender would not otherwise consider; or
- it becoming probable that the borrower will enter bankruptcy or other financial reorganisation; or
- observable data indicating that there is a measurable decrease in the estimated future cash flows from the financial assets since the initial recognition of those assets.

For certain category of financial assets, such as trade receivables, if it is determined that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, the assets are included in a group with similar credit risk characteristics and collectively assessed for impairment.

Impairment losses, in respect of financial assets measured at amortised cost, are measured as the differences between the assets' carrying amounts and the present values of their estimated cash flows discounted at the assets' original effective interest rate.

If there is objective evidence that impairment losses have been incurred on financial assets measured at cost less impairment, the amount of impairment losses are measured as the difference between the asset's carrying amount and the best estimate of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

The carrying amounts of the financial assets are reduced directly, except for the carrying amounts of trade receivables which are reduced through the use of an allowance account. Any impairment loss is recognised in profit or loss immediately. If, in subsequent period, the amount of an impairment loss decreases, the previously recognised impairment losses are reversed directly, except for the amounts related to trade receivables which are reversed to write back the amount previously provided in the allowance account. The reversal is recognised in profit or loss immediately.

v) Derecognition Of Financial Assets

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire, or are settled, or the Company transfers to another party substantially all of the risks and rewards of ownership of the financial assets.

On derecognition of financial assets in their entirety, the differences between the carrying amounts and the sum of the consideration received and any cumulative gains or losses are recognised in profit or loss in the period of the transfer.

2.5 CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the statement of cash flows comprise cash and bank balances, short-term bank deposits and other short-term, highly liquid investments that have a short maturity of three months or less from the date of acquisition, net of bank overdrafts.

2.6 FINANCIAL LIABILITIES AND EQUITY

i) Classification Of Financial Liabilities And Equity

Financial liabilities and equity instruments are classified in accordance with the substance of the contractual arrangement, not merely its legal form, and in accordance with the definitions of a financial liability and an equity instrument.

ii) Equity Instruments

Ordinary shares are classified as equity.

Equity instruments are any contracts that evidence a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments issued by the Company, other than those issued as part of a business combination or those accounted for in paragraph 22.15A to 22.15B, are measured at the fair value of the cash or other resources received or receivable, net of transaction costs. If payment is deferred and the time value of money is material, the initial measurement shall be on a present value basis.

The Company accounts for the transaction costs of an equity as a deduction from equity. Income tax relating to the transaction costs is accounted for in accordance with Section 29 of the MPERS.

Distributions to owners are deducted from the equity. Related income tax is accounted for in accordance with Section 29 of the MPERS.

2.7 FINANCIAL LIABILITIES

Financial liabilities are recognised in the statement of financial position when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, financial liabilities are measured at transaction price, include transaction costs for financial liabilities not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the Company to the arrangement.

After initial recognition, financial liabilities are classified into one of three categories: financial liabilities measured at fair value through profit or loss, financial liabilities measured at amortised cost, or loan commitments measured at cost less impairment.

i) Financial Liabilities Measured At Fair Value Through Profit Or Loss

Financial liabilities are classified as at fair value through profit or loss when the financial liabilities are within the scope of Section 12 of the MPERS or if the financial liabilities are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

ii) Financial Liabilities Measured At Amortised Cost

After initial recognition, financial liabilities other than financial liabilities at fair value through profit or loss are measured at amortised cost using the effective interest method. Gains or losses are recognised in profit or loss when the financial liabilities are derecognised or impaired.

Effective interest method is a method of calculating the amortised cost of financial liabilities and of allocating the interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash payments through the expected life of the financial liabilities or, when appropriate, a shorter period, to the carrying amount of the financial liabilities.

iii) Loan Commitments Measured At Cost Less Impairment

Commitments to receive loan that meet the conditions of Section 11 of the MPERS are measured at cost less impairment.

iv) Derecognition Of Financial Liabilities

Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expires.

Any difference between the carrying amounts of the financial liabilities derecognised and the consideration paid is recognised in profit or loss.

2.8 REVENUE

Sale Of Goods

Revenue from sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer. Revenue is measured at the fair value of the consideration received or receivable, net of discounts and taxes applicable to the revenue.

2.9 INCOME TAX

Tax expense is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised in other comprehensive income.

Tax payable on taxable profit for current and past periods is recognised as a current tax liability to the extent unpaid. If the amount paid in respect of the current and past periods exceeds the amount payable for those periods, the excess is recognised as a current tax asset.

Current tax assets and liabilities are measured at the amounts expected to be paid or recovered, using the tax rates and laws that have been enacted or substantially enacted by the reporting date.

Current tax liabilities and assets are offset if, and only if the Company has a legally enforceable right to set off the amounts and plan either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax is provided in full on temporary differences which are the differences between the carrying amounts in the financial statements and the corresponding tax base of an asset or liability at the end of the reporting period.

Deferred tax liabilities are recognised for all taxable temporary differences that are expected to increase taxable profit in the future. Deferred tax assets are recognised for all deductible temporary differences that are expected to reduce taxable profit in the future and the carryforward of unused tax losses and unused tax credits.

Deferred tax liabilities and assets are not recognised in respect of the temporary differences associated with the initial recognition of an asset or a liability in a transaction that is not a business combination and at the time of the transactions, affects neither accounting profit nor taxable profit. Deferred tax liabilities are also not recognised for temporary difference associated with the initial recognition of goodwill.

Deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects to recover or settle the carrying amounts of their assets and liabilities and are measured at the tax rates and laws that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantially enacted by the reporting date.

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements in conformity with MPERS requires the use of estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditure during the financial year. Although these estimates are based on the management's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

4 PROPERTY, PLANT AND EQUIPMENT

	As at 1 January 2025 RM	Additions RM	As at 31 December 2025 RM
Cost			
Equipment	60,756	-	60,756
Furniture and fittings	9,900	-	9,900
Renovation	61,534	-	61,534
	132,190	-	132,190

	As at 1 January 2025 RM	Charges for the financial year RM	As at 31 December 2025 RM
Accumulated Depreciation			
Equipment	8,819	12,151	20,970
Furniture and fittings	1,485	1,980	3,465
Renovation	9,230	12,307	21,537
	19,534	26,438	45,972

	2025 RM	2024 RM
Carrying Amounts		
Equipment	39,786	51,937
Furniture and fittings	6,435	8,415
Renovation	39,997	52,304
	86,218	112,656

5 INVENTORIES

	2025 RM	2024 RM
General merchandise	397,820	542,165
Less : Impairment loss	(35,652)	-
	362,168	542,165

The amount of inventories recognised as an expense amounted to RM917,930 (2024: RM1,060,323).

6 TRADE RECEIVABLES

	2025 RM	2024 RM
Trade receivables	1,181	9,770
Amount due from related parties	231,800	330,478
	232,981	340,248

7 OTHER RECEIVABLES ,DEPOSITS AND PREPAYMENT

	2025 RM	2024 RM
Other receivables	77,978	400
Deposits	76,920	169,050
Prepayments	1,023	-
	155,921	169,450

8 CASH AND BANK BALANCES

The Company, which is wholly owned by the holding entity, continues to trade under the business name and style of "Kosmart Balung Supermarket". Certain bank accounts remain under the said business name pending administrative updates with the bank.

9 TRADE PAYABLES

	2025 RM	2024 RM
Trade payables	1,165	166,041
Amount due to related parties	-	14,611
	1,165	180,652

10 OTHER PAYABLES, ACCRUALS AND DEPOSIT RECEIVED

	2025 RM	2024 RM
Other payables	10,222	1,602
Amount due to related parties	298,329	297,628
Accruals	-	14,806
Deposit received	4,248	6,218
	312,799	320,254

Amount due to related parties is unsecured, interest-free and repayable on demand.

11 AMOUNT DUE TO HOLDING ENTITY

This amount is unsecured, interest-free and repayable on demand.

12 SHARE CAPITAL

	Number of shares			
	2025 Units	2024 Units	2025 RM	2024 RM
Issued and fully paid ordinary shares				
At beginning and end of the financial year	1,000	1,000	1,000	1,000

13 REVENUE

	2025 RM	2024 RM
Retail of general merchandise	1,054,504	1,210,287

14 LOSS BEFORE TAX

14.1 DISCLOSURE ITEMS

	2025 RM	2024 RM
This is stated after charging:		
Auditors' remuneration		
- Current financial year	4,200	4,200
- Under provided in previous financial year	1,000	-
Depreciation of property, plant and equipment	26,438	19,534
E.P.F. contributions	3,286	14,873
Impairment loss on receivables	5,472	-
Management fee	1,500	2,250
Rental fee	15,000	27,000

15 TAX EXPENSE

	2025 RM	2024 RM
Current tax expense	357	-

The tax expense is reconciled to the accounting profit at the applicable tax rate as follows:

	2025 RM	2024 RM
Loss before taxation	(395)	(78,619)
Accounting loss	(59)	(11,793)
Tax effects of:		
Non-taxable income	(90)	-
Non-deductible expenses	4,666	2,959
Tax losses	-	8,834
Utilisation of:		
Capital allowance	(760)	-
Unabsorbed tax losses	(3,400)	-
Total tax expense	357	-

16 RELATED PARTY TRANSACTIONS

The Company also had the following transactions with the related parties during the financial year:

	2025 RM	2024 RM
Transactions with holding entity of the Company:		
- Retail of general merchandise	-	(3,681)
- Management fee	1,500	-
Transactions with a Company/Firms in which the directors of the Company have interest:		
- Net advances received	(700)	(297,628)
- Other income	(8,046)	-
- Retail of general merchandise	(256,776)	(399,106)

17 GOING CONCERN UNCERTAINTES

As at 31 December 2025, the Company incurred accumulated losses of RM80,371 and had deficits in working capital and shareholders' funds of RM165,589 and RM79,371 respectively. This has raised concern regarding the Company's ability to continue as a going concern. However, the directors and shareholders of the Company have agreed to provide an adequate financial support to meet the liabilities and obligations of the Company as and when they fall due.

Accordingly, the directors believe that the validity of the preparation of the financial statements of the Company on the going concern basis is appropriate.

18 AUTHORISATION FOR ISSUE OF THE FINANCIAL STATEMENTS

The financial statements of the Company were authorised for issue by the Board of Directors on 05 JUN 2026.

KOSAWIT MART SDN. BHD.
(Incorporated in Malaysia)

DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

		2025	2024
	RM	RM	RM
REVENUE		1,054,504	1,210,287
COST OF SALES			
Opening inventories		542,165	-
Inventories taken over from partnership		-	351,682
Purchases		737,933	1,250,806
Transport charges		1,100	-
		1,281,198	1,602,488
Less:			
Closing inventories	(397,820)		
Add: Impairment loss	35,652		
Adjusted closing inventories	(362,168)	(362,168)	(542,165)
		919,030	1,060,323
GROSS PROFIT		135,474	149,964
OTHER OPERATING INCOME			
Interest income		213	73
Other income		10,905	189
Rental income		40,619	22,859
		51,737	23,121
		187,211	173,085
ADMINISTRATION AND GENERAL EXPENSES		(187,606)	(252,704)
LOSS BEFORE TAX		(395)	(79,619)

This Statement is prepared for the purpose of the Management's use only and does not form part of the statutory audited financial statements.

KOSAWIT MART SDN. BHD.
(Incorporated in Malaysia)

ADMINISTRATION AND GENERAL EXPENSES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
ADMINISTRATION EXPENSES		
Auditor's remuneration		
- Current financial year	4,200	4,200
- Under provided in previous financial year	1,000	-
Bank charges	20	485
Credit card service charges	392	254
Depreciation of property, plant and equipment	26,438	19,534
E.P.F. contributions	3,286	14,873
EIS contributions	67	113
Electricity and water	24,563	31,530
Formation fee	-	3,024
Insurance	1,326	941
Licence fee	-	131
Management fee	1,500	2,250
Medical fees	1,048	186
Meeting expenses	851	3,753
Minor assets	1,645	890
Penalty	57	29
Printing and stationery	4,610	4,554
Professional fees	6,694	1,567
Rental fee	15,000	27,000
Repair and maintenance	7,989	12,373
Salaries, allowances and bonus	78,933	116,415
Service tax	1,102	516
SOCSO contributions	1,268	1,351
Sundry expenses	1,408	1,647
Telephone and postage	3,679	3,680
Travelling and accommodation	530	1,408
	187,606	252,704

KOSAWIT PETROLEUM BERHAD
(Incorporated in Malaysia)

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
TOGETHER WITH DIRECTORS' AND AUDITORS' REPORTS

TG Sia & Co (AF 0930)
Chartered Accountants

Registration No.: 201801039128 (1301159-V)

KOSAWIT PETROLEUM BERHAD
(Incorporated in Malaysia)

CORPORATE INFORMATION

BOARD OF DIRECTORS
Alahuddin Bin Mohd Sarah
Alim Bin Angkah
Jusmih Bongkilau
Michael Chung Yin Yung
Mohd. Tahirullah Bin Mahmud
Rojie Bin Ag. Saleh

COMPANY SECRETARY
Wong Wai Ying (LS0009641)

REGISTERED OFFICE
TB 4290 & TB 4291, Tingkat 2
Wisma Koop-Sawit, Jalan Haji Karim
91000 Tawau, Sabah

AUDITORS
TG Sia & Co
TB 311 & 312, 2nd Floor, Block 36
Fajar Complex, P O Box 878
91008 Tawau, Sabah

PRINCIPAL BANKERS
Bank Simpanan Nasional
Maybank Islamic Berhad

CONTENTS

DIRECTORS' REPORT

The directors hereby submit their report together with the audited financial statements of the Company for the financial year ended 31 December 2025.

PRINCIPAL ACTIVITIES

The Company is principally engaged in petrol station operation and trading of sundry goods.

RESULTS

	RM
Profit for the financial year	429,182

DIVIDENDS

No dividends have been paid or declared since the end of the previous financial year. The directors do not recommend that a 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 except as disclosed in the financial statements.

SHARES AND DEBENTURES

The Company did not issue any new shares or debentures during the financial year.

SHARE OPTIONS

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

No shares have been issued during the financial year by virtue of the exercise of any option to take up unissued shares of the Company. As at the end of the financial year, there were no unissued shares of the Company under options.

DIRECTORS

The directors of the Company in office at any time during the financial year and since the end of the financial year up to the date of this report are:

Alahuddin Bin Mohd Sarah
Alim Bin Angkah
Jusmih Bongkilau
Michael Chung Yin Yung
Mohd. Tahirullah Bin Mahmud
Rojie Bin Ag. Saleh

DIRECTORS' BENEFITS

During and at the end of the financial year, no arrangements subsisted to which the Company is a party, with the object or objects of enabling directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Since the end of the previous financial year, no director has received or become entitled to receive a 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.

DIRECTORS' INTERESTS

According to the register of directors' shareholdings under section 59 of the Companies Act 2016, the interests of directors in office at the end of the financial year in the ordinary shares of the Company and its related corporations, if any, during the financial year are as follows:

	Number of Ordinary Shares			
	At 01.01.2025	**Bought**	**Sold**	**At 31.12.2025**
Direct Interest in Holding Entity				
Alahuddin Bin Mohd Sarah	17,900	-	-	17,900
Alim Bin Angkah	1,000	-	-	1,000
Jusmih Bongkilau	10,000	1,120	-	11,200
Michael Chung Yin Yung	2,500	-	-	2,500
Mohd. Tahirullah Bin Mahmud	100	-	-	100
Rojie Bin Ag. Saleh	8,600	3,700	-	12,300

	Number of Ordinary Shares			
	At 01.01.2025	**Bought**	**Sold**	**At 31.12.2025**
Direct Interest				
Alahuddin Bin Mohd Sarah	10,000	-	-	10,000
Alim Bin Angkah	15,000	-	-	15,000
Jusmih Bongkilau	500	-	-	500
Michael Chung Yin Yung	15,000	-	-	15,000
Mohd. Tahirullah Bin Mahmud	500	-	-	500
Rojie Bin Ag. Saleh	5,000	-	-	5,000

DIRECTORS' REMUNERATION

The amounts of the remuneration of the directors or past directors of the Company comprising remunerations received/receivable from the Company during the financial year, as follows:

	2025
	RM
Directors' remuneration	
- Allowance	16,000

None of the directors or past directors of the Company have received any other benefits otherwise than in cash from the Company during the financial year.

No payment has been paid to or receivable by any third party in respect of the services provided to the Company by the directors or past directors of the Company during the financial year.

INDEMNIFYING DIRECTORS, OFFICERS OR AUDITORS

No indemnities have been given to or insurance effected for, during or since the end of the financial year, any person who is or has been the director, officer or auditor of the Company.

OTHER STATUTORY INFORMATION

Before the financial statements of the Company were prepared, 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 all known bad debts had been written-off 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 book values in the ordinary course of business have been written down to their estimated realisable values.

As 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 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 financial statements which would render any amount stated in the financial statements of the Company misleading.

OTHER STATUTORY INFORMATION (CONTINUED)

As at the date of this report, there does not exist:

(a) any charge on the assets of the Company which has arisen since the end of the financial year and 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.

(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.

HOLDING ENTITY

The Company is a subsidiary of Koperasi Kakitangan Sawit Kinabalu Sabah Berhad, a cooperative society incorporated in Malaysia, which is also regarded by the directors as the holding entity.

AUDITORS' REMUNERATION

Total amounts paid to or receivable by the auditors as remuneration for their services as auditors are as follows:

	2025 RM
Statutory audit	17,000
Other services	-
	17,000

AUDITORS

The retiring auditors, Messrs. TG Sia & Co, have indicated their willingness to be re-appointed.

Approved by the Board and signed on behalf of the Directors

....
Mohd. Tahirullah Bin Mahmud
Director

....
Rojie Bin Ag. Saleh
Director

Date: 05 JUN 2026
TAWAU

Registration No.: 201801039128 (1301159-V)

KOSAWIT PETROLEUM BERHAD
(Incorporated in Malaysia)

STATEMENT BY DIRECTORS
Pursuant to Section 251 (2) of the Companies Act 2016

The directors of **Kosawit Petroleum Berhad** state that, in the opinion of the directors, the financial statements of the Company set out on pages 11 to 28 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 financial position of the Company as at 31 December 2025 and financial performance of the Company for the financial year ended 31 December 2025.

Approved by the Board and signed on behalf of the Directors

....	....
Mohd. Tahirullah Bin Mahmud	Rojie Bin Ag. Saleh
Director	**Director**

Date: 05 JUN 2026
TAWAU

STATUTORY DECLARATION
Pursuant to Section 251 (1) (b) of the Companies Act 2016

I, Mohd. Tahirullah Bin Mahmud (NRIC No. 811011-12-5087), the director primarily responsible for the financial management of **Kosawit Petroleum Berhad**, do solemnly and sincerely declare that the financial statements set out on pages 11 to 28 are, in my opinion, 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 by)
the above-named **Mohd. Tahirullah Bin Mahmud**)
(NRIC No. 811011-12-5087))
at Tawau in the state of Sabah)
on 05 JUN 2026

....
MOHD. TAHIRULLAH BIN MAHMUD
(NRIC NO. 811011-12-5087)

Before me,

PESURUHJAYA SUMPAH
A-S 088
Ho Wei Li
Mahkamah Sesyen Tawau
01.7.2024- 30.6.2027
MALAYSIA

TG SIA & CO
Chartered Accountants
Firm No : AF0930

Registration No.: 201801039128 (1301159-V)

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF KOSAWIT PETROLEUM BERHAD

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Kosawit Petroleum Berhad, which comprise the statement of financial position as at 31 December 2025, 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 28.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, 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.

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.

(Continued)

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

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:

(Continued)

TG SIA & CO

Chartered Accountants
Firm No : AF0930

Registration No.: 201801039128 (1301159-V)

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Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

- 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.

- 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.

(Continued)

TG SIA & CO
Chartered Accountants
Firm No : AF0930

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Other Matters

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.

TG Sia & Co
AF: 0930
Chartered Accountants

Sia Tiong Guan
01631/04/2028 J
Chartered Accountant

Date: 05 JUN 2026
TAWAU

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Note	2025 RM	2024 RM
NON-CURRENT ASSET			
Property, plant and equipment	4	2,981,453	3,090,737
CURRENT ASSETS			
Inventories	5	89,819	128,934
Trade receivables	6	1,132,528	919,268
Other receivables, deposits and prepayments	7	43,868	112,093
Cash and bank balances		991,707	508,464
		2,257,922	1,668,759
CURRENT LIABILITIES			
Trade payables	8	332,949	196,626
Other payables and accruals	9	114,502	107,923
Amount due to holding entity	10	331,295	491,295
Current tax liabilities		90,348	22,553
		869,094	818,397
NET CURRENT ASSETS		1,388,828	850,362
		4,370,281	3,941,099
FINANCED BY:			
CAPITAL AND RESERVES			
Share capital	11	3,306,000	3,306,000
Retained earnings		1,061,107	631,925
SHAREHOLDERS' EQUITY		4,367,107	3,937,925
NON-CURRENT LIABILITY			
Deferred tax liabilities	12	3,174	3,174
		4,370,281	3,941,099

The accompanying notes form an integral part of the financial statements.

STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Note	2025 RM	2024 RM
Revenue	13	19,165,212	18,233,651
Cost of sales		(17,581,156)	(16,900,430)
Gross profit		1,584,056	1,333,221
Other operating income		10,371	17,383
Administration expenses		(997,450)	(870,904)
Profit before tax	14	596,977	479,700
Tax expense	15	(167,795)	(135,292)
Profit for the financial year		429,182	344,408

The accompanying notes form an integral part of the financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Share capital RM	Retained earnings RM	Total RM
As at 1 January 2024	3,305,000	452,817	3,757,817
Profit for the financial year	-	344,408	344,408
Issue of shares during the financial year	1,000	-	1,000
Dividends	-	(165,300)	(165,300)
As at 31 December 2024	3,306,000	631,925	3,937,925
Profit for the financial year	-	429,182	429,182
As at 31 December 2025	3,306,000	1,061,107	4,367,107

The accompanying notes form an integral part of the financial statements.

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	596,977	314,400
Adjustments for:		
Allowance on impairment loss on receivables	13,950	-
Depreciation of property, plant and equipment	109,284	119,078
Interest income	(954)	(542)
Operating profit before working capital changes	719,257	432,936
Decrease/(Increase) in inventories	39,115	(36,193)
Increase in receivables	(158,985)	(227,885)
Increase/(Decrease) in payables	142,902	(7,202)
Decrease in amount due to holding entity	(160,000)	-
Cash from operations	582,289	161,656
Tax paid	(100,000)	(135,047)
Interest received	954	542
Net cash from operating activities	483,243	27,151
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of property, plant and equipment	-	(24,790)
Net cash used in investing activity	-	(24,790)
CASH FLOWS FROM FINANCING ACTIVITIES		
Issuance of shares	-	1,000
Dividend paid	-	(165,300)
Net cash used in financing activities	-	(164,300)
Net increase/(decrease) in cash and cash equivalents	483,243	(161,939)
Cash and cash equivalents at beginning of the financial year	508,464	505,103
Cash and cash equivalents at end of the financial year	991,707	343,164
Cash and cash equivalents comprise:		
Cash and bank balances	991,707	508,464

1 GENERAL INFORMATION

The Company is a public company incorporated and domiciled in Malaysia.

The registered office is located at TB 4290 & TB 4291, Tingkat 2, Wisma Koop-Sawit, Jalan Haji Karim, 91000 Tawau, Sabah.

The principal place of business is located at TB 16, Lot 1A, Part of CL 105549442, Taman Sawit, Sg Balung Off Jalan Apas, 91000 Tawau, Sabah.

The principal activities of the Company are petrol station operation and trading of sundry goods.

The financial statements of the Company are presented in the functional currency, which is the currency of the primary economic environment in which the entity operates. The functional currency of the Company is Ringgit Malaysia as the sales and purchases are mainly denominated in Ringgit Malaysia and receipts from operations are usually retained in Ringgit Malaysia and funds from financing activities are generated in Ringgit Malaysia.

2 SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Malaysian Private Entities Reporting Standard ('MPERS') and the requirements of the Companies Act 2016.

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain assets and liabilities.

The principal accounting policies adopted are set out below:

2.1 PROPERTY, PLANT AND EQUIPMENT

The cost of an item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. After recognition as an asset, an item of property, plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses, except for freehold land and buildings.

Depreciation is provided on a straight-line method so as to write off the depreciable amount of the following assets over their estimated useful lives, as follows:

	Rate
Petrol station buildings	2%
Equipment, furniture and fittings	20%

Depreciation of an asset begins when it is ready for its intended use.

If there is an indication of a significant change in factors affecting the residual value, useful life or asset consumption pattern since the last annual reporting date, the residual values, depreciation method and useful lives of depreciable assets are reviewed, and adjusted prospectively.

The carrying amounts of items of property, plant and equipment are derecognised on disposal or when no future economic benefits are expected from their use or disposal. Any gain or loss arising from the derecognition of items of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amounts of the item, is recognised in profit or loss. Neither the sale proceeds nor any gain on disposal is classified as revenue.

2.2 IMPAIRMENT OF ASSETS, OTHER THAN INVENTORIES AND FINANCIAL ASSETS

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired. If any such indication exists, the recoverable amount of the asset is estimated.

When there is an indication that an asset may be impaired but it is not possible to estimate the recoverable amount of the individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The recoverable amount of an asset and a cash-generating unit is the higher of the fair value less costs to sell and 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.

If the recoverable amount of an asset or a cash-generating unit is less than the carrying amount, an impairment loss is recognised to reduce the carrying amount to its recoverable amount. An impairment loss for a cash-generating unit is firstly allocated to reduce the carrying amount of any goodwill allocated to the cash-generating unit, and then, to the other non-current assets of the unit pro rata on the basis of the carrying amount of each appropriate asset in the cash-generating unit. Impairment loss is recognised immediately in profit or loss, unless the asset is carried at a revalued amount, in which case it is treated as a revaluation decrease.

The recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell, value in use and zero.

An impairment loss recognised in prior periods for an asset or the appropriate assets of a cash-generating unit is reversed when there has been a change in the estimates used to determine the asset's recoverable amount. An impairment loss is reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognised in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss, unless the asset is carried at revalued amount, in which case it is treated as a revaluation increase.

2.3 INVENTORIES

Inventories are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost of inventories comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost of inventories is measured by using the First-in First-out method.

At each reporting date, inventories are assessed for impairment. If an item of inventory is impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss. At each subsequent reporting date, the Company makes a new assessment of selling price less costs to complete and sell. If there is any indication that an impairment loss recognised in prior periods may no longer exist or when there is clear evidence of an increase in selling price less costs to complete and sell due to changed economic circumstances, an impairment loss is reversed to the extent that the new carrying amount is the lower of the cost and the revised selling price less costs to complete and sell.

2.4 FINANCIAL ASSETS

Financial assets are recognised in the statement of financial position when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, financial assets are measured at transaction price, include transaction costs for financial assets not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the counterparty to the arrangement.

After initial recognition, financial assets are classified into one of three categories: financial assets measured at fair value through profit or loss, financial assets that are debt instruments measured at amortised cost, and financial assets that are equity instruments measured at cost less impairment.

i) Financial Assets At Fair Value Through Profit Or Loss

Financial assets are classified as at fair value through profit or loss when the financial assets are within the scope of Section 12 of the MPERS or if the financial assets are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

Changes in fair value are recognised in profit or loss.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

ii) Financial Assets That Are Debt Instruments Measured At Amortised Cost

After initial recognition, debt instruments are measured at amortised cost using the effective interest method. Debt instruments that are classified as current assets are measured at the undiscounted amount of the cash or other consideration expected to be received.

Effective interest method is a method of calculating the amortised cost of financial assets and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash receipts through the expected life of the financial assets or, when appropriate, a shorter period, to the carrying amount of the financial assets.

iii) Financial Assets That Are Equity Instruments Measured At Cost Less Impairment

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably without undue cost or effort, and contracts linked to such instruments that, if exercised, will result in delivery of such instruments, are measured at cost less impairment.

iv) Impairment Of Financial Assets

At the end of each reporting period, the Company assesses whether there is any objective evidence that financial assets that are measured at cost or amortised cost, are impaired.

Objective evidence could include:

- significant financial difficulty of the issuer; or
- a breach of contract; or
- the lender granting to the borrower a concession that the lender would not otherwise consider; or
- it becoming probable that the borrower will enter bankruptcy or other financial reorganisation; or
- observable data indicating that there is a measurable decrease in the estimated future cash flows from the financial assets since the initial recognition of those assets.

For certain category of financial assets, such as trade receivables, if it is determined that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, the assets are included in a group with similar credit risk characteristics and collectively assessed for impairment.

Impairment losses, in respect of financial assets measured at amortised cost, are measured as the differences between the assets' carrying amounts and the present values of their estimated cash flows discounted at the assets' original effective interest rate.

If there is objective evidence that impairment losses have been incurred on financial assets measured at cost less impairment, the amount of impairment losses are measured as the difference between the asset's carrying amount and the best estimate of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

The carrying amounts of the financial assets are reduced directly, except for the carrying amounts of trade receivables which are reduced through the use of an allowance account. Any impairment loss is recognised in profit or loss immediately. If, in subsequent period, the amount of an impairment loss decreases, the previously recognised impairment losses are reversed directly, except for the amounts related to trade receivables which are reversed to write back the amount previously provided in the allowance account. The reversal is recognised in profit or loss immediately.

v) Derecognition Of Financial Assets

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire, or are settled, or the Company transfers to another party substantially all of the risks and rewards of ownership of the financial assets.

On derecognition of financial assets in their entirety, the differences between the carrying amounts and the sum of the consideration received and any cumulative gains or losses are recognised in profit or loss in the period of the transfer.

2.5 CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the statement of cash flows comprise cash and bank balances, short-term bank deposits and other short-term, highly liquid investments that have a short maturity of three months or less from the date of acquisition, net of bank overdrafts.

2.6 FINANCIAL LIABILITIES AND EQUITY

i) Classification Of Financial Liabilities And Equity

Financial liabilities and equity instruments are classified in accordance with the substance of the contractual arrangement, not merely its legal form, and in accordance with the definitions of a financial liability and an equity instrument.

ii) Equity Instruments

Ordinary shares are classified as equity.

Equity instruments are any contracts that evidence a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments issued by the Company, other than those issued as part of a business combination or those accounted for in paragraph 22.15A to 22.15B, are measured at the fair value of the cash or other resources received or receivable, net of transaction costs. If payment is deferred and the time value of money is material, the initial measurement shall be on a present value basis.

The Company accounts for the transaction costs of an equity as a deduction from equity. Income tax relating to the transaction costs is accounted for in accordance with Section 29 of the MPERS.

Distributions to owners are deducted from the equity. Related income tax is accounted for in accordance with Section 29 of the MPERS.

2.7 FINANCIAL LIABILITIES

Financial liabilities are recognised in the statement of financial position when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, financial liabilities are measured at transaction price, include transaction costs for financial liabilities not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the Company to the arrangement.

After initial recognition, financial liabilities are classified into one of three categories: financial liabilities measured at fair value through profit or loss, financial liabilities measured at amortised cost, or loan commitments measured at cost less impairment.

i) Financial Liabilities Measured At Fair Value Through Profit Or Loss

Financial liabilities are classified as at fair value through profit or loss when the financial liabilities are within the scope of Section 12 of the MPERS or if the financial liabilities are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

ii) Financial Liabilities Measured At Amortised Cost

After initial recognition, financial liabilities other than financial liabilities at fair value through profit or loss are measured at amortised cost using the effective interest method. Gains or losses are recognised in profit or loss when the financial liabilities are derecognised or impaired.

Effective interest method is a method of calculating the amortised cost of financial liabilities and of allocating the interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash payments through the expected life of the financial liabilities or, when appropriate, a shorter period, to the carrying amount of the financial liabilities.

iii) Loan Commitments Measured At Cost Less Impairment

Commitments to receive loan that meet the conditions of Section 11 of the MPERS are measured at cost less impairment.

iv) Derecognition Of Financial Liabilities

Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expires.

Any difference between the carrying amounts of the financial liabilities derecognised and the consideration paid is recognised in profit or loss.

2.8 REVENUE

Sales Of Goods

Revenue from sales of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer. Revenue is measured at the fair value of the consideration received or receivable, net of discounts and taxes applicable to the revenue.

2.9 EMPLOYMENT BENEFITS

i) Short-Term Employment Benefits

Short-term employment benefits, such as wages, salaries and other benefits, are recognised at the undiscounted amount as a liability and an expense when the employees have rendered services to the Company.

The expected cost of accumulating compensated absences are recognised when the employees render services that increase their entitlement to future compensated absences. The expected cost of non-accumulating compensated absences, such as sick and medical leaves, are recognised when the absences occur.

The expected cost of accumulating compensated absences are measured at the undiscounted additional amount expected to be paid as a result of the unused entitlement that has accumulated at the end of the reporting period.

The expected cost of profit-sharing and bonus payments are recognised when the Company has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the Company has no realistic alternative but to make the payments.

ii) Defined Contribution Plan

Contributions payable to the defined contribution plan are recognised as a liability and an expense when the employees have rendered services to the Company.

2.10 INCOME TAX

Tax expense is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised in other comprehensive income.

Tax payable on taxable profit for current and past periods is recognised as a current tax liability to the extent unpaid. If the amount paid in respect of the current and past periods exceeds the amount payable for those periods, the excess is recognised as a current tax asset.

Current tax assets and liabilities are measured at the amounts expected to be paid or recovered, using the tax rates and laws that have been enacted or substantially enacted by the reporting date.

Current tax liabilities and assets are offset if, and only if the Company has a legally enforceable right to set off the amounts and plan either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax is provided in full on temporary differences which are the differences between the carrying amounts in the financial statements and the corresponding tax base of an asset or liability at the end of the reporting period.

Deferred tax liabilities are recognised for all taxable temporary differences that are expected to increase taxable profit in the future. Deferred tax assets are recognised for all deductible temporary differences that are expected to reduce taxable profit in the future and the carryforward of unused tax losses and unused tax credits.

Deferred tax liabilities and assets are not recognised in respect of the temporary differences associated with the initial recognition of an asset or a liability in a transaction that is not a business combination and at the time of the transactions, affects neither accounting profit nor taxable profit. Deferred tax liabilities are also not recognised for temporary difference associated with the initial recognition of goodwill.

Deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects to recover or settle the carrying amounts of their assets and liabilities and are measured at the tax rates and laws that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantially enacted by the reporting date.

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements in conformity with MPERS requires the use of estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditure during the financial year. Although these estimates are based on the management's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

4 PROPERTY, PLANT AND EQUIPMENT

	As at 1 January 2025 RM	Additions RM	As at 31 December 2025 RM
Cost			
Buildings	3,424,523	-	3,424,523
Equipment, furniture and fittings	293,962	-	293,962
	3,718,485	-	3,718,485

	As at 1 January 2025 RM	Charges for the financial year RM	As at 31 December 2025 RM
Accumulated Depreciation			
Buildings	408,001	68,490	476,491
Equipment, furniture and fittings	219,747	40,794	260,541
	627,748	109,284	737,032

	2025 RM	2024 RM
Carrying Amounts		
Buildings	2,948,032	3,016,522
Equipment, furniture and fittings	33,421	74,215
	2,981,453	3,090,737

5 INVENTORIES

	2025 RM	2024 RM
At cost:		
Trading merchandises		
Petroleum	78,375	110,836
Sundry goods	11,444	18,098
	89,819	128,934

The amount of inventories recognised as an expense amounted to RM17,542,068 (2024: RM16,844,355) during the financial year.

6 TRADE RECEIVABLES

	2025 RM	2024 RM
Trade receivables	1,136,323	909,018
Less: Allowance for impairment loss	(13,950)	-
	1,122,373	909,018
Amount due from related parties	10,155	10,250
	1,132,528	919,268

The movement in allowance for impairment loss on trade receivables was as follows:

	2025 RM	2024 RM
At beginning of the financial year	-	-
Impairment losses recognised	13,950	-
At end of the financial year	13,950	-

7 OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

	2025 RM	2024 RM
Other receivables	19,000	88,500
Amount due from related party	11	11
Deposits	17,682	17,382
Prepayments	7,175	6,200
	43,868	112,093

Amount due from related party is unsecured, interest free and repayable on demand.

8 TRADE PAYABLES

	2025 RM	2024 RM
Trade payables		
Amount due to related party	151,206	147,699
	181,743	48,927
	332,949	196,626

9 OTHER PAYABLES AND ACCRUALS

	2025 RM	2024 RM
Other payables	91,622	71,362
Accruals	22,875	36,556
Amount due to related party	5	5
	114,502	107,923

Amount due to related party is unsecured, interest free and repayable on demand.

10 AMOUNT DUE TO HOLDING ENTITY

The holding entity of the Company is Koperasi Kakitangan Sawit Kinabalu Sabah Berhad, a cooperative society incorporated in Malaysia which owns 66% of the issued share capital of the Company.

Amount due to holding entity is unsecured, interest free and repayable on demand.

11 SHARE CAPITAL

	Number of shares			
	2025 Units	2024 Units	2025 RM	2024 RM
Issued and fully paid ordinary shares				
At beginning of the financial year	3,306,000	3,305,000	3,306,000	3,305,000
Issued during the financial year	-	1,000	-	1,000
At end of the financial year	3,306,000	3,306,000	3,306,000	3,306,000

12 DEFERRED TAX LIABILITIES

The following are the movements of deferred tax liabilities:

	Property, plant and equipment RM
Deferred Tax Liabilities	
At 1 January 2024	3,174
Charge to profit or loss	-
At 31 December 2024	3,174
Charge to profit or loss	-
At 31 December 2025	3,174

12 DEFERRED TAX LIABILITIES (CONTINUED)

Deferred tax assets and liabilities are offset when the Company has a legally enforceable right to set off current tax assets against current tax liabilities and deferred tax relate to income taxes levied by the same taxation authority on the same taxable entity. The amounts of deferred tax liabilities, after appropriate offsetting, are included in the statement of financial position, as follows:

	2025 RM	2024 RM
Deferred tax assets	-	-
Deferred tax liabilities	3,174	3,174
	3,174	3,174

13 REVENUE

	2025 RM	2024 RM
Sale of petroleum	18,928,527	17,984,578
Sale of sundry goods	236,685	249,073
	19,165,212	18,233,651

14 PROFIT BEFORE TAX

14.1 DISCLOSURE ITEMS

	2025 RM	2024 RM
This is stated after charging:		
Allowance for Impairment loss on receivables	13,950	-
Auditors' remuneration		
- Current financial year	17,000	17,000
- Overprovided in previous financial year	(600)	-
Depreciation of property, plant and equipment	109,284	119,078
E.P.F. contributions	45,405	37,881
Management fee	60,000	12,000
Rental fee	60,000	-
And crediting:		
Interest income	(954)	(542)
Other income	(9,417)	(16,841)

14 PROFIT BEFORE TAX (CONTINUED)

14.2 KEY MANAGEMENT PERSONNEL COMPENSATION

	2025 RM	2024 RM
Directors' remuneration		
- Allowance	16,000	15,650

15 TAX EXPENSE

	2025 RM	2024 RM
Current tax expense		
Current financial year	167,795	135,292
Total tax expense	167,795	135,292

The tax expense is reconciled to the accounting profit at the applicable tax rate as follows:

	2025 RM	2024 RM
Profit before tax	596,977	479,700
Tax at Malaysian statutory tax rate of 24%	143,274	115,128
Tax effects of:		
Non-deductible expenses	31,725	29,058
Utilisation of:		
- Capital allowances	(7,204)	(8,894)
Total tax expense	167,795	135,292

16 RELATED PARTY TRANSACTIONS

The Company also had the following transactions with related party during the financial year:

	2025 RM	2024 RM
Transactions with holding entity:		
Sale of petroleum	(117,822)	(120,821)
Annual general meeting expenses	35,401	-
Electricity and water fee	26,006	-
Management fee	60,000	12,000
Rental fee	60,000	-
Travelling expenses	1,219	-
Vehicle running expenses	12,351	-
Transactions with the firm/company which owned by holding entity:		
Sale of petroleum	(1,973)	-
Sundry expenses	1,358	-
Travelling expenses	1,527	6,634

17 AUTHORISATION FOR ISSUE OF THE FINANCIAL STATEMENTS

The financial statements of the Company were authorised for issue by the Board of Directors on 05 JUN 2026

KOSAWIT PETROLEUM BERHAD
(Incorporated in Malaysia)

DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
PETROLUEM TRADING PROFIT	1,555,169	1,305,440
SUNDRY GOODS TRADING PROFIT	28,887	27,781
	1,584,056	1,333,221
OTHER OPERATING INCOME		
Interest income	954	542
Other income	9,417	16,841
	1,594,427	1,350,604
ADMINISTRATION AND GENERAL EXPENSES	(997,450)	(870,904)
PROFIT BEFORE TAX	596,977	479,700

This Statement is prepared for the purpose of the Management's use only and does not form part of the statutory audited financial statements.

KOSAWIT PETROLEUM BERHAD
(Incorporated in Malaysia)

DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
SALE OF PETROLEUM	18,928,527	17,984,578
COST OF SALES		
Opening inventories	110,836	63,754
Purchases	17,340,897	16,726,220
	17,451,733	16,789,974
Less: Closing inventories	(78,375)	(110,836)
	17,373,358	16,679,138
PROFIT	1,555,169	1,305,440

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KOSAWIT PETROLEUM BERHAD
(Incorporated in Malaysia)

DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
SALE OF SUNDRY GOODS	236,685	249,073
COST OF SALES		
Opening inventories	18,098	28,987
E-pay service charges	39,088	56,075
Purchases	162,056	154,328
	219,242	239,390
Less: Closing inventories	(11,444)	(18,098)
	207,798	221,292
PROFIT	28,887	27,781

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KOSAWIT PETROLEUM BERHAD
(Incorporated in Malaysia)

ADMINISTRATIONAND GENERAL EXPENSES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
ADMINISTRATION EXPENSES		
Allowance on impairment loss on receivables	13,950	-
Annual general meeting expenses	76,755	164,154
Auditors' remuneration		
- Current financial year	17,000	17,000
- Overprovided in the previous financial year	(600)	-
Bank charges	802	4,512
Credit and commission	31,433	27,459
Depreciation of property, plant and equipment	109,284	119,078
Directors' remuneration	16,000	15,650
Donation	4,566	500
E.I.S. contributions	569	529
E.P.F. contributions	45,405	37,881
Electricity and water	27,795	24,654
Entertainment	1,469	2,271
Insurance	14,623	14,623
Legal and professional fee	7,309	5,998
Levy fee	5,529	-
Licence fee	230	1,059
Management fee	60,000	12,000
Medical fees	5,754	5,218
Meeting expenses	5,850	10,900
Minor assets	3,091	4,823
Penalty	452	39
Postage and telephone	2,421	2,281
Printing and stationery	29,935	21,669
Quit rent and assessment	6,170	6,385
Rental fee	60,000	-
Repair and maintenance	58,882	38,433
Salaries, allowances and bonus	353,186	298,507
Service tax	3,724	2,192
SOCSO contributions	5,624	5,125
Staff uniform	919	1,035
Sundry expenses	11,849	3,339
Transportation charges	-	250
Travelling expenses	4,990	23,340
Vehicle running expenses	12,484	-
	997,450	870,904

This Statement is prepared for the purpose of the Management's use only and does not form part of the statutory audited financial statements.

MOREASIATRAVEL SDN. BHD.
(Incorporated in Malaysia)

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025 TOGETHER WITH DIRECTORS' AND AUDITORS' REPORTS

TG Sia & Co (AF 0930)
Chartered Accountants

Registration No.: 200101011136 (546892-A)

MOREASIATRAVEL SDN. BHD.
(Incorporated in Malaysia)

CORPORATE INFORMATION

BOARD OF DIRECTORS
Mohd. Tahirullah Bin Mahmud
Jusmih Bongkilau
Zuraini Binti Shaharudin

COMPANY SECRETARY
Wong Wai Ying (LS0009641)

REGISTERED OFFICE
TB4290/4291, Tingkat 2
Wisma Koop Sawit
Jalan Haji Karim
91000 Tawau, Sabah

AUDITORS
TG Sia & Co
TB 311 & 312, 2nd Floor, Block 36
Fajar Complex, P O Box 878
91008 Tawau, Sabah

PRINCIPAL BANKERS
Malayan Banking Berhad

CONTENTS

DIRECTORS' REPORT

The directors hereby submit their report together with the audited financial statements of the Company for the financial year ended 31 December 2025.

PRINCIPAL ACTIVITIES

The Company is principally engaged in tourism business.

RESULTS

	RM
Profit for the financial year	34,005

DIVIDENDS

No dividends have been paid or declared since the end of the previous financial year. The directors do not recommend that a 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 except as disclosed in the financial statements.

SHARES AND DEBENTURES

The Company did not issue any new shares or debentures during the financial year.

SHARE OPTIONS

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

No shares have been issued during the financial year by virtue of the exercise of any option to take up unissued shares of the Company. As at the end of the financial year, there were no unissued shares of the Company under options.

DIRECTORS

The directors of the Company in office at any time during the financial year and since the end of the financial year up to the date of this report are:

Mohd. Tahirullah Bin Mahmud
Jusmih Bongkilau
Zuraini Binti Shaharudin

DIRECTORS' BENEFITS

During and at the end of the financial year, no arrangements subsisted to which the Company is a party, with the object or objects of enabling directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Since the end of the previous financial year, no director has received or become entitled to receive a benefit 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.

DIRECTORS' INTERESTS

According to the register of directors' shareholdings under section 59 of the Companies Act 2016, the interests of directors in office at the end of the financial year in the ordinary shares of the Company and its related corporations, if any, during the financial year are as follows:

	Number of Ordinary Shares			
	At 01.01.2025	Bought	Sold	At 31.12.2025
Direct Interest in Holding Entity				
Mohd. Tahirullah Bin Mahmud	100	-	-	100
Jusmih Bongkilau	10,000	1,200	-	11,200
Zuraini Binti Shaharudin	300,000	-	-	300,000

DIRECTORS' REMUNERATION

None of the directors or past directors of the Company have received any remunerations from the Company during the financial year.

None of the directors or past directors of the Company have received any other benefits otherwise than in cash from the Company during the financial year.

No payment has been paid to or receivable by any third party in respect of the services provided to the Company by the directors or past directors of the Company during the financial year.

INDEMNIFYING DIRECTORS, OFFICERS OR AUDITORS

No indemnities have been given to or insurance effected for, during or since the end of the financial year, any person who is or has been the director, officer or auditor of the Company.

OTHER STATUTORY INFORMATION

Before the financial statements of the Company were prepared, 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 all known bad debts had been written-off 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 book values in the ordinary course of business have been written down to their estimated realisable values.

As 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 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 financial statements which would render any amount stated in the financial statements of the Company misleading.

As at the date of this report, there does not exist:

(a) any charge on the assets of the Company which has arisen since the end of the financial year and 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.

(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.

HOLDING ENTITY

The Company is a subsidiary of Koperasi Kakitangan Sawit Kinabalu Sabah Berhad, a cooperative society incorporated in Malaysia.

AUDITORS' REMUNERATION

Total amounts paid to or receivable by the auditors as remuneration for their services as auditors are as follows:

	2025
	RM
Statutory audit	4,000
Other services	-
	4,000

AUDITORS

The retiring auditors, Messrs. TG Sia & Co, have indicated their willingness to be re-appointed.

Approved by the Board and signed on behalf of the Directors

....
Mohd. Tahirullah Bin Mahmud
Director

....
Zuraini Binti Shaharudin
Director

Date: 05 JUN 2026
TAWAU

Registration No.: 200101011136 (546892-A)

MOREASIATRAVEL SDN. BHD.
(Incorporated in Malaysia)

STATEMENT BY DIRECTORS
Pursuant to Section 251 (2) of the Companies Act 2016

The directors of **Moreasiatravel Sdn. Bhd.** state that, in the opinion of the directors, the financial statements of the Company set out on pages 10 to 25 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 financial position of the Company as at 31 December 2025 and financial performance of the Company for the financial year ended 31 December 2025.

Approved by the Board and signed on behalf of the Directors

....	....
Mohd. Tahirullah Bin Mahmud	Zuraini Binti Shaharudin
Director	**Director**

Date: 05 JUN 2026
TAWAU

STATUTORY DECLARATION
Pursuant to Section 251 (1) (b) of the Companies Act 2016

I, Mohd. Tahirullah Bin Mahmud (NRIC No. 811011-12-5087), the director primarily responsible for the financial management of **Moreasiatravel Sdn. Bhd.**, do solemnly and sincerely declare that the financial statements set out on pages 10 to 25 are, in my opinion, 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 by)
the above-named **Mohd. Tahirullah Bin Mahmud**)
(NRIC No. 811011-12-5087))
at Tawau in the state of Sabah)
on 05 JUN 2026)

....
MOHD. TAHIRULLAH BIN MAHMUD
(NRIC NO. 811011-12-5087)

Before me,

PESURUHJAYA SUMPAH
A-S 068
Ho Wei Li
Mahkamah Sesyen Tawau
01.7.2024-30.6.2027
MALAYSIA

TG SIA & CO
Chartered Accountants
Firm No : AF0930

Registration No.: 200101011136 (546892-A)

TB 311 & TB 312
2ND FLOOR, BLOCK 36,
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tgsiaco@gmail.com

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MOREASIATRAVEL SDN. BHD.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Moreasiatravel Sdn. Bhd., which comprise the statement of financial position as at 31 December 2025, 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 10 to 25.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, 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.

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.

(Continued)

TG SIA & CO
Chartered Accountants
Firm No : AF0930

Registration No.: 200101011136 (546892-A)

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H/P : 019-8128790
FAX : 089-761341
E-mail : tgsiaco@yahoo.com
tgsiaco@gmail.com

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

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:

(Continued)

TG SIA & CO
Chartered Accountants
Firm No : AF0930

Registration No.: 200101011136 (546892-A)

TB 311 & TB 312
2ND FLOOR, BLOCK 36,
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tgsiaco@gmail.com

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

- 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.

- 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.

(Continued)

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Other Matters

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.

TG Sia & Co
AF: 0930
Chartered Accountants

Date: 05 JUN 2026
TAWAU

Sia Tiong Guan
01631/04/2028 J
Chartered Accountant

MOREASIATRAVEL SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Note	2025 RM	2024 RM
NON-CURRENT ASSETS			
Property, plant and equipment	4	156	156
Deferred tax assets	5	9,175	9,175
		9,331	9,331
CURRENT ASSETS			
Trade receivables	6	297,024	493,934
Other receivables, deposits and prepayments	7	101,994	157,729
Amount due from holding entity	8	44,658	40,401
Cash and bank balances		761,036	476,717
		1,204,712	1,168,781
CURRENT LIABILITIES			
Trade payables		167,956	167,956
Other payables and accruals	9	89,417	87,491
		257,373	255,447
NET CURRENT ASSETS		947,339	913,334
		956,670	922,665
FINANCED BY:			
CAPITAL AND RESERVES			
Share capital	10	1,845,000	1,845,000
Accumulated losses		(888,330)	(922,335)
SHAREHOLDERS' EQUITY		956,670	922,665

The accompanying notes form an integral part of the financial statements.

MOREASIATRAVEL SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Note	2025 RM	2024 RM
REVENUE	11	33,366	113,778
Cost of sales		(32,265)	(104,891)
Gross profit		1,101	8,887
Other operating income		50,288	76
Administration and general expenses		(17,384)	(16,441)
Profit/(Loss) before tax	12	34,005	(7,478)
Tax expense	13	-	-
Profit/(Loss) for the financial year		34,005	(7,478)

The accompanying notes form an integral part of the financial statements.

MOREASIATRAVEL SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Share capital RM	Accumulated losses RM	Total RM
As at 1 January 2024	1,845,000	(914,857)	930,143
Loss for the financial year	-	(7,478)	(7,478)
As at 31 December 2024	1,845,000	(922,335)	922,665
Profit for the financial year	-	34,005	34,005
As at 31 December 2025	1,845,000	(888,330)	956,670

The accompanying notes form an integral part of the financial statements.

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	34,005	(7,478)
Decrease in receivables	252,645	293,304
(Increase)/Decrease in amount due from holding entity	(4,257)	55,521
Increase in payables	1,926	4,122
Net cash from operating activities	284,319	345,469
Net increase in cash and cash equivalents	284,319	345,469
Cash and cash equivalents at beginning of the financial year	476,717	131,248
Cash and cash equivalents at end of the financial year	761,036	476,717
Cash and cash equivalents comprise:		
Cash and bank balances	761,036	476,717

The accompanying notes form an integral part of the financial statements.

1 GENERAL INFORMATION

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

The registered office and principal place of business are located at TB4290/4291, Tingkat 2, Wisma Koop Sawit, Jalan Haji Karim, 91000 Tawau, Sabah.

The Company is principally engaged in tourism business.

The financial statements of the Company are presented in the functional currency, which is the currency of the primary economic environment in which the entity operates. The functional currency of the Company is Ringgit Malaysia as the sales and purchases are mainly denominated in Ringgit Malaysia and receipts from operations are usually retained in Ringgit Malaysia and funds from financing activities are generated in Ringgit Malaysia.

2 SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Malaysian Private Entities Reporting Standard ('MPERS') and the requirements of the Companies Act 2016.

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain assets and liabilities.

The principal accounting policies adopted are set out below:

2.1 PROPERTY, PLANT AND EQUIPMENT

The cost of an item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. After recognition as an asset, an item of property, plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on a straight-line method so as to write off the depreciable amount of the following assets over their estimated useful lives, as follows:

	Rate
Equipment, furniture and fittings	10% to 20%
Renovation	20%

Depreciation of an asset begins when it is ready for its intended use.

If there is an indication of a significant change in factors affecting the residual value, useful life or asset consumption pattern since the last annual reporting date, the residual values, depreciation method and useful lives of depreciable assets are reviewed, and adjusted prospectively.

The carrying amounts of items of property, plant and equipment are derecognised on disposal or when no future economic benefits are expected from their use or disposal. Any gain or loss arising from the derecognition of items of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amounts of the item, is recognised in profit or loss. Neither the sale proceeds nor any gain on disposal is classified as revenue.

2.2 IMPAIRMENT OF ASSETS, OTHER THAN INVENTORIES AND FINANCIAL ASSETS

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired. If any such indication exists, the recoverable amount of the asset is estimated.

When there is an indication that an asset may be impaired but it is not possible to estimate the recoverable amount of the individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The recoverable amount of an asset and a cash-generating unit is the higher of the fair value less costs to sell and 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.

If the recoverable amount of an asset or a cash-generating unit is less than the carrying amount, an impairment loss is recognised to reduce the carrying amount to its recoverable amount. An impairment loss for a cash-generating unit is firstly allocated to reduce the carrying amount of any goodwill allocated to the cash-generating unit, and then, to the other non-current assets of the unit pro rata on the basis of the carrying amount of each appropriate asset in the cash-generating unit. Impairment loss is recognised immediately in profit or loss, unless the asset is carried at a revalued amount, in which case it is treated as a evaluation decrease.

The recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell, value in use and zero.

An impairment loss recognised in prior periods for an asset or the appropriate assets of a cash-generating unit is reversed when there has been a change in the estimates used to determine the asset's recoverable amount. An impairment loss is reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognised in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss, unless the asset is carried at revalued amount, in which case it is treated as a revaluation increase.

2.3 FINANCIAL ASSETS

Financial assets are recognised in the statement of financial position when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, financial assets are measured at transaction price, include transaction costs for financial assets not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the counterparty to the arrangement.

After initial recognition, financial assets are classified into one of three categories: financial assets measured at fair value through profit or loss, financial assets that are debt instruments measured at amortised cost, and financial assets that are equity instruments measured at cost less impairment.

i) Financial Assets At Fair Value Through Profit Or Loss

Financial assets are classified as at fair value through profit or loss when the financial assets are within the scope of Section 12 of the MPERS or if the financial assets are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

Changes in fair value are recognised in profit or loss.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

ii) Financial Assets That Are Debt Instruments Measured At Amortised Cost

After initial recognition, debt instruments are measured at amortised cost using the effective interest method. Debt instruments that are classified as current assets are measured at the undiscounted amount of the cash or other consideration expected to be received.

Effective interest method is a method of calculating the amortised cost of financial assets and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash receipts through the expected life of the financial assets or, when appropriate, a shorter period, to the carrying amount of the financial assets.

iii) Financial Assets That Are Equity Instruments Measured At Cost Less Impairment

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably without undue cost or effort, and contracts linked to such instruments that, if exercised, will result in delivery of such instruments, are measured at cost less impairment.

iv) Impairment Of Financial Assets

At the end of each reporting period, the Company assesses whether there is any objective evidence that financial assets that are measured at cost or amortised cost, are impaired.

Objective evidence could include:

- significant financial difficulty of the issuer; or

- a breach of contract; or

- the lender granting to the borrower a concession that the lender would not otherwise consider; or
- it becoming probable that the borrower will enter bankruptcy or other financial reorganisation; or
- observable data indicating that there is a measurable decrease in the estimated future cash flows from the financial assets since the initial recognition of those assets.

For certain category of financial assets, such as trade receivables, if it is determined that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, the assets are included in a group with similar credit risk characteristics and collectively assessed for impairment.

Impairment losses, in respect of financial assets measured at amortised cost, are measured as the differences between the assets' carrying amounts and the present values of their estimated cash flows discounted at the assets' original effective interest rate.

If there is objective evidence that impairment losses have been incurred on financial assets measured at cost less impairment, the amount of impairment losses are measured as the difference between the asset's carrying amount and the best estimate of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

The carrying amounts of the financial assets are reduced directly, except for the carrying amounts of trade receivables which are reduced through the use of an allowance account. Any impairment loss is recognised in profit or loss immediately. If, in subsequent period, the amount of an impairment loss decreases, the previously recognised impairment losses are reversed directly, except for the amounts related to trade receivables which are reversed to write back the amount previously provided in the allowance account. The reversal is recognised in profit or loss immediately.

v) ***Derecognition Of Financial Assets***

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire, or are settled, or the Company transfers to another party substantially all of the risks and rewards of ownership of the financial assets.

On derecognition of financial assets in their entirety, the differences between the carrying amounts and the sum of the consideration received and any cumulative gains or losses are recognised in profit or loss in the period of the transfer.

2.4 CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the statement of cash flows comprise cash and bank balances, short-term bank deposits and other short-term, highly liquid investments that have a short maturity of three months or less from the date of acquisition, net of bank overdrafts.

2.5 FINANCIAL LIABILITIES AND EQUITY

i) Classification Of Financial Liabilities And Equity

Financial liabilities and equity instruments are classified in accordance with the substance of the contractual arrangement, not merely its legal form, and in accordance with the definitions of a financial liability and an equity instrument.

ii) Equity Instruments

Ordinary shares are classified as equity.

Equity instruments are any contracts that evidence a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments issued by the Company, other than those issued as part of a business combination or those accounted for in paragraph 22.15A to 22.15B, are measured at the fair value of the cash or other resources received or receivable, net of transaction costs. If payment is deferred and the time value of money is material, the initial measurement shall be on a present value basis.

The Company accounts for the transaction costs of an equity as a deduction from equity. Income tax relating to the transaction costs is accounted for in accordance with Section 29 of the MPERS.

Distributions to owners are deducted from the equity. Related income tax is accounted for in accordance with Section 29 of the MPERS.

2.6 FINANCIAL LIABILITIES

Financial liabilities are recognised in the statement of financial position when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, financial liabilities are measured at transaction price, include transaction costs for financial liabilities not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the Company to the arrangement.

After initial recognition, financial liabilities are classified into one of three categories: financial liabilities measured at fair value through profit or loss, financial liabilities measured at amortised cost, or loan commitments measured at cost less impairment.

i) Financial Liabilities Measured At Fair Value Through Profit Or Loss

Financial liabilities are classified as at fair value through profit or loss when the financial liabilities are within the scope of Section 12 of the MPERS or if the financial liabilities are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

ii) Financial Liabilities Measured At Amortised Cost

After initial recognition, financial liabilities other than financial liabilities at fair value through profit or loss are measured at amortised cost using the effective interest method. Gains or losses are recognised in profit or loss when the financial liabilities are derecognised or impaired.

Effective interest method is a method of calculating the amortised cost of financial liabilities and of allocating the interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash payments through the expected life of the financial liabilities or, when appropriate, a shorter period, to the carrying amount of the financial liabilities.

iii) Loan Commitments Measured At Cost Less Impairment

Commitments to receive loan that meet the conditions of Section 11 of the MPERS are measured at cost less impairment.

iv) Derecognition Of Financial Liabilities

Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expires.

Any difference between the carrying amounts of the financial liabilities derecognised and the consideration paid is recognised in profit or loss.

2.7 REVENUE

Rendering Of Services

Revenue from rendering of services is measured by reference to the stage of completion of the transaction at the reporting date.

2.8 EMPLOYMENT BENEFITS

i) Short-Term Employment Benefits

Short-term employment benefits, such as wages, salaries and other benefits, are recognised at the undiscounted amount as a liability and an expense when the employees have rendered services to the Company.

The expected cost of accumulating compensated absences are recognised when the employees render services that increase their entitlement to future compensated absences. The expected cost of non-accumulating compensated absences, such as sick and medical leaves, are recognised when the absences occur.

The expected cost of accumulating compensated absences are measured at the undiscounted additional amount expected to be paid as a result of the unused entitlement that has accumulated at the end of the reporting period.

The expected cost of profit-sharing and bonus payments are recognised when the Company has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the Company has no realistic alternative but to make the payments.

ii) Defined Contribution Plan

Contributions payable to the defined contribution plan are recognised as a liability and an expense when the employees have rendered services to the Company.

2.9 INCOME TAX

Tax expense is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised in other comprehensive income.

Tax payable on taxable profit for current and past periods is recognised as a current tax liability to the extent unpaid. If the amount paid in respect of the current and past periods exceeds the amount payable for those periods, the excess is recognised as a current tax asset.

Current tax assets and liabilities are measured at the amounts expected to be paid or recovered, using the tax rates and laws that have been enacted or substantially enacted by the reporting date.

Current tax liabilities and assets are offset if, and only if the Company has a legally enforceable right to set off the amounts and plan either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax is provided in full on temporary differences which are the differences between the carrying amounts in the financial statements and the corresponding tax base of an asset or liability at the end of the reporting period.

Deferred tax liabilities are recognised for all taxable temporary differences that are expected to increase taxable profit in the future. Deferred tax assets are recognised for all deductible temporary differences that are expected to reduce taxable profit in the future and the carryforward of unused tax losses and unused tax credits.

Deferred tax liabilities and assets are not recognised in respect of the temporary differences associated with the initial recognition of an asset or a liability in a transaction that is not a business combination and at the time of the transactions, affects neither accounting profit nor taxable profit. Deferred tax liabilities are also not recognised for temporary difference associated with the initial recognition of goodwill.

Deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects to recover or settle the carrying amounts of their assets and liabilities and are measured at the tax rates and laws that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantially enacted by the reporting date.

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements in conformity with MPERS requires the use of estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditure during the financial year. Although these estimates are based on the management's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

4 PROPERTY, PLANT AND EQUIPMENT

	As at 1 January 2025 RM	Additions RM	As at 31 December 2025 RM
Cost			
Computer equipment	42,654	-	42,654
Furniture and fittings	19,378	-	19,378
Office equipment	26,205	-	26,205
Renovation and signboard	67,247	-	67,247
	155,484	-	155,484

	As at 1 January 2025 RM	Charges for the financial year RM	As at 31 December 2025 RM
Accumulated Depreciation			
Computer equipment	42,624	-	42,624
Furniture and fittings	19,329	-	19,329
Office equipment	26,156	-	26,156
Renovation and signboard	67,219	-	67,219
	155,328	-	155,328

4 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	2025 RM	2024 RM
Carrying Amounts		
Computer equipment	30	30
Furniture and fittings	49	49
Office equipment	49	49
Renovation and signboard	28	28
	156	156

5 DEFERRED TAX ASSETS

The following are the movements of deferred tax assets and liabilities (before offsetting):

	Unabsorbed tax losses RM
Deferred Tax Assets	
At 1 January 2024	9,175
Charge to profit or loss	-
At 31 December 2024	9,175
Charge to profit or loss	-
At 31 December 2025	9,175

Deferred tax assets and liabilities are offset when the Company has a legally enforceable right to set off current tax assets against current tax liabilities and deferred tax relate to income taxes levied by the same taxation authority on the same taxable entity. The amounts of deferred tax assets, after appropriate offsetting, are included in the statement of financial position, as follows:

	2025 RM	2024 RM
Deferred tax assets	9,175	9,175

6 TRADE RECEIVABLES

	2025 RM	2024 RM
Trade receivables	435,832	632,101
Amount due from related parties	-	641
	435,832	632,742
Less: Allowance for doubtful debts	(138,808)	(138,808)
	297,024	493,934

The movement in allowance for doubtful debts on trade receivables was as follow:

	2025 RM	2024 RM
At the beginning/end of the financial year	138,808	138,808

7 OTHER RECEIVABLES, DEPOSITS AND PREPAYMENTS

	2025 RM	2024 RM
Other receivables	76,805	136,806
Amount due from related party	28,624	24,358
Deposits	2,828	2,828
Prepayments	30	30
	108,287	164,022
Less: Allowance for doubtful debts	(6,293)	(6,293)
	101,994	157,729

The amount due from related party is unsecured, interest-free and repayable on demand.

8 AMOUNT DUE FROM HOLDING ENTITY

The amount is unsecured, interest-free and carries no fixed term of repayment. No provision for uncollectible receivables are required for the amounts of outstanding balances due from holding entity.

9 OTHER PAYABLES AND ACCRUALS

	2025 RM	2024 RM
Other payables	80,127	82,491
Accruals	9,290	5,000
	89,417	87,491

10 SHARE CAPITAL

	Number of shares			
	2025 Units	2024 Units	2025 RM	2024 RM
Issued and fully paid ordinary shares				
At beginning and end of the financial year	1,845,000	1,845,000	1,845,000	1,845,000

11 REVENUE

	2025 RM	2024 RM
Tour revenue – Ticketing sales	33,364	108,678
Commission	2	5,100
	33,366	113,778

12 PROFIT/(LOSS) BEFORE TAX

12.1 DISCLOSURE ITEMS

	2025 RM	2024 RM
This is stated after charging:		
Auditors' remuneration		
- Current financial year	4,000	3,000
- Underprovided in previous financial yea	700	-
And crediting:		
Interest income	(792)	(76)
Waiver of payables	(49,496)	-

13 TAX EXPENSE

There is no tax charge for the financial year as the Company is in a tax loss position. As at 31 December 2025, the Company has unabsorbed losses of RM72,797 (2024: RM61,105), which can be used to offset future taxable profit subject to agreement with the Inland Revenue Board. Unabsorbed tax losses can only be carried forward for 10 consecutive years effective from year 2019 and any balance will be disregarded.

14 RELATED PARTY TRANSACTIONS

	2025 RM	2024 RM
Transactions with holding entity:		
- Ticketing sales	(5,948)	(34,717)
Transactions with a company in which the directors have interests:		
- Ticketing sales	(1,527)	(12,874)
Transactions with an entity in which the holding entity has interest:		
- Ticketing sales	-	(1,723)
Transactions with certain directors of the Company:		
- Ticketing sales	-	(9,360)

15 AUTHORISATION FOR ISSUE OF THE FINANCIAL STATEMENTS

The financial statements of the Company were authorised for issue by the Board of Directors on 05 JUN 2026 .

MOREASIATRAVEL SDN. BHD.
(Incorporated in Malaysia)

DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
TOUR REVENUE	33,364	108,678
COMMISSION	2	5,100
	33,366	113,778
COST OF SALES		
Ticketing expenses	32,265	104,891
GROSS PROFIT	1,101	8,887
OTHER OPERATING INCOME		
Interest income	792	76
Waiver of payables	49,496	-
	50,288	76
	51,389	8,963
ADMINISTRATION AND GENERAL EXPENSES	(17,384)	(16,441)
PROFIT/(LOSS) BEFORE TAX	34,005	(7,478)

This Statement is prepared for the purpose of the Management's use only and does not form part of the statutory audited financial statements.

MOREASIATRAVEL SDN. BHD.
(Incorporated in Malaysia)

ADMINISTRATION AND GENERAL EXPENSES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
Auditors' remuneration		
- Current financial year	4,000	3,000
- Underprovided in previous financial year	700	-
Bank charges	771	995
Licence fee	230	2,842
Penalty	1,000	-
Printing and stationery	837	503
Professional fees	4,968	2,030
Secretarial and filing fees	1,986	2,522
Seminar fee	-	350
Service tax	710	684
Subscription	-	1,368
Sundry expenses	-	1,050
Telephone and postage	20	35
Upkeep of office equipment	2,162	1,062
	17,384	16,441

This Statement is prepared for the purpose of the Management's use only and does not form part of the statutory audited financial statements.

Registration No.: 200301035117 (637538-X)

KSKSB-SAWIT HOLDINGS (SABAH) SDN. BHD.
(Incorporated in Malaysia)

FINANCIAL STATEMENTS AS AT 31 DECEMBER 2025
TOGETHER WITH DIRECTORS' AND AUDITORS' REPORTS

TG Sia & Co (AF 0930)
Chartered Accountants

Registration No.: 200301035117 (637538-X)

KSKSB-SAWIT HOLDINGS (SABAH) SDN. BHD.
(Incorporated in Malaysia)

CORPORATE INFORMATION

BOARD OF DIRECTORS
Zuraini Binti Shaharudin
Mohd. Tahirullah Bin Mahmud
Jusmih Bongkilau

COMPANY SECRETARY
Wong Wai Ying (LS0009641)

REGISTERED OFFICE
Tingkat 2, Lot 11 & 12
Wisma Koop-Sawit
P O Box 1994
91044 Tawau, Sabah

AUDITORS
TG Sia & Co
TB 311 & 312, 2nd Floor, Block 36
Fajar Complex, P O Box 878
91008 Tawau, Sabah

CONTENTS

DIRECTORS' REPORT

The directors hereby submit their report together with the audited financial statements of the Company for the financial year ended 31 December 2025.

PRINCIPAL ACTIVITY

The Company did not trade for the financial year.

RESULTS

	RM
Loss for the financial year	4,402

DIVIDENDS

No dividends have been paid or declared since the end of the previous financial year. The directors do not recommend that a 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 except as disclosed in the financial statements.

SHARES AND DEBENTURES

The Company did not issue any new shares or debentures during the financial year.

SHARE OPTIONS

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

No shares have been issued during the financial year by virtue of the exercise of any option to take up unissued shares of the Company. As at the end of the financial year, there were no unissued shares of the Company under options.

DIRECTORS

The directors of the Company in office at any time during the financial year and since the end of the financial year up to the date of this report are:

Zuraini Binti Shaharudin
Mohd. Tahirullah Bin Mahmud
Jusmih Bongkilau

DIRECTORS' BENEFITS

During and at the end of the financial year, no arrangements subsisted to which the Company is a party, with the object or objects of enabling directors of the Company to acquire benefits by means of the acquisition of shares in, or debentures of, the Company or any other body corporate.

Since the end of the previous financial year, no director has received or become entitled to receive a benefit 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.

DIRECTORS' INTERESTS

According to the register of directors' shareholdings under section 59 of the Companies Act 2016, the interests of directors in office at the end of the financial year in the ordinary shares of the Company and its related corporations, if any, during the financial year are as follows:

	Number of Ordinary Shares			
	At 01.01.2025	Bought	Sold	At 31.12.2025
Direct Interest in Holding Entity				
Zuraini Binti Shaharudin	300,000	-	-	300,000
Mohd. Tahirullah Bin Mahmud	100	-	-	100
Jusmih Bongkilau	10,000	1,120	-	11,200

DIRECTORS' REMUNERATION

None of the directors or past directors of the Company have received any remunerations from the Company during the financial year.

None of the directors or past directors of the Company have received any other benefits otherwise than in cash from the Company during the financial year.

No payment has been paid to or receivable by any third party in respect of the services provided to the Company by the directors or past directors of the Company during the financial year.

INDEMNIFYING DIRECTORS, OFFICERS OR AUDITORS

No indemnities have been given to or insurance effected for, during or since the end of the financial year, any person who is or has been the director, officer or auditor of the Company.

OTHER STATUTORY INFORMATION

Before the financial statements of the Company were prepared, 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 all known bad debts had been written-off and that adequate allowance had been made for doubtful debts; and

OTHER STATUTORY INFORMATION (CONTINUED)

(b) to ensure that any current assets which were unlikely to be realised at their book values in the ordinary course of business have been written down to their estimated realisable values.

As 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 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 financial statements which would render any amount stated in the financial statements of the Company misleading.

As at the date of this report, there does not exist:

(a) any charge on the assets of the Company which has arisen since the end of the financial year and 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.

(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.

HOLDING ENTITY

The Company is a subsidiary of Koperasi Kakitangan Sawit Kinabalu Sabah Berhad, a cooperative society incorporated in Malaysia.

AUDITORS' REMUNERATION

Total amounts paid to or receivable by the auditors as remuneration for their services as auditors are as follows:

	2025 RM
Statutory audit	2,500
Other services	-
	2,500

AUDITORS

The retiring auditors, Messrs. TG Sia & Co, have indicated their willingness to be re-appointed.

Approved by the Board and signed on behalf of the Directors

....
Zuraini Binti Shaharudin
Director

....
Mohd. Tahirullah Bin Mahmud
Director

Date: 05 JUN 2026
TAWAU

Registration No.: 200301035117 (637538-X)

KSKSB-SAWIT HOLDINGS (SABAH) SDN. BHD.
(Incorporated in Malaysia)

STATEMENT BY DIRECTORS
Pursuant to Section 251 (2) of the Companies Act 2016

The directors of **KSKSB-Sawit Holdings (Sabah) Sdn. Bhd.** state that, in the opinion of the directors, the financial statements of the Company set out on pages 10 to 22 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 financial position of the Company as at 31 December 2025 and financial performance of the Company for the financial year ended 31 December 2025.

Approved by the Board and signed on behalf of the Directors

....	....
Zuraini Binti Shaharudin	Mohd. Tahirullah Bin Mahmud
Director	**Director**

Date: 05 JUN 2026
TAWAU

STATUTORY DECLARATION
Pursuant to Section 251 (1) (b) of the Companies Act 2016

I, Zuraini Binti Shaharudin (NRIC No. 671212-12-5460), the director primarily responsible for the financial management of **KSKSB-Sawit Holdings (Sabah) Sdn. Bhd.**, do solemnly and sincerely declare that the financial statements set out on pages 10 to 22 are, in my opinion, 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 by)
the above-named **Zuraini Binti Shaharudin**)
(NRIC No. 671212-12-5460))
at Tawau in the state of Sabah)
on 05 JUN 2026)

....
ZURAINI BINTI SHAHARUDIN
(NRIC No. 671212-12-5460)

Before me,

PESURUHJAYA SUMPAH MALAYSIA
A-S 068
Ho Wei Li
Mahkamah Sesyen Tawau
01.7.2024- 30.6.2027

何炜莉

TG SIA & CO
Chartered Accountants
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

KSKSB-SAWIT HOLDINGS (SABAH) SDN. BHD.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of KSKSB-Sawit Holdings (Sabah) Sdn. Bhd., which comprise the statement of financial position as at 31 December 2025, 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 10 to 22.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31 December 2025, 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 10 in the financial statements, which indicates that the Company's incurred a net loss of RM4,402 during the financial year ended 31 December 2025 and, as of that date, the Company's current liabilities exceeded its current assets by RM206,799. These events or conditions, along with other matters as set forth in Note 10, 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.

(Continued)

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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.

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 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.

(Continued)

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Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

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.

- 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.

(Continued)

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Other Matters

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.

TG Sia & Co
AF: 0930
Chartered Accountants

Sia Tiong Guan
01631/04/2028 J
Chartered Accountant

Date: 05 JUN 2026
TAWAU

KSKSB-SAWIT HOLDINGS (SABAH) SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Note	2025 RM	2024 RM
NON-CURRENT ASSET			
Property, plant and equipment	4	10	10
CURRENT ASSET			
Other receivables		1,250	1,440
CURRENT LIABILITIES			
Other payables and accruals	5	33,862	29,650
Amount due to holding entity	6	174,187	174,187
		208,049	203,837
NET CURRENT LIABILITIES		(206,799)	(202,397)
		(206,789)	(202,387)
FINANCED BY:			
CAPITAL AND RESERVES			
Share capital	7	300,000	300,000
Accumulated losses		(506,789)	(502,387)
CAPITAL DEFICIENCY		(206,789)	(202,387)

The accompanying notes form an integral part of the financial statements.

KSKSB-SAWIT HOLDINGS (SABAH) SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Note	2025 RM	2024 RM
Revenue		-	-
Administration expenses		(4,402)	(6,758)
Loss before tax	8	(4,402)	(6,758)
Tax expense	9	-	-
Loss for the financial year		(4,402)	(6,758)

The accompanying notes form an integral part of the financial statements.

KSKSB-SAWIT HOLDINGS (SABAH) SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Share capital RM	Accumulated losses RM	Total RM
As at 1 January 2024	300,000	(495,629)	(195,629)
Loss for the financial year	-	(6,758)	(6,758)
As at 31 December 2024	300,000	(502,387)	(202,387)
Loss for the financial year	-	(4,402)	(4,402)
As at 31 December 2025	300,000	(506,789)	(206,789)

The accompanying notes form an integral part of the financial statements.

KSKSB-SAWIT HOLDINGS (SABAH) SDN. BHD.
(Incorporated in Malaysia)

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	(4,402)	(6,758)
Decrease/(Increase) in receivables	190	(190)
Increase in payables	4,212	6,948
Net cash from operating activities	-	-
Net increase in cash and cash equivalents	-	-
Cash and cash equivalents at end of the financial year	-	-

The accompanying notes form an integral part of the financial statements.

1 GENERAL INFORMATION

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

The registered office and principal place of business are located at Tingkat 2, Lot 11 & 12, Wisma Koop-Sawit, Jalan Masjid P O Box 1994, 91044 Tawau, Sabah.

The Company did not trade for the financial year.

The financial statements of the Company are presented in the functional currency, which is the currency of the primary economic environment in which the entity operates. The functional currency of the Company is Ringgit Malaysia as the sales and purchases are mainly denominated in Ringgit Malaysia and receipts from operations are usually retained in Ringgit Malaysia and funds from financing activities are generated in Ringgit Malaysia.

2 SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Malaysian Private Entities Reporting Standard ('MPERS') and the requirements of the Companies Act 2016.

The financial statements have been prepared on the historical cost basis, except for the revaluation of certain assets and liabilities.

The principal accounting policies adopted are set out below:

2.1 PROPERTY, PLANT AND EQUIPMENT

The cost of an item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. After recognition as an asset, an item of property, plant and equipment are measured at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is provided on a straight-line method so as to write off the depreciable amount of the following assets over their estimated useful lives, as follows:

	Rate
Equipment, furniture and fittings	10% to 20%

Depreciation of an asset begins when it is ready for its intended use.

If there is an indication of a significant change in factors affecting the residual value, useful life or asset consumption pattern since the last annual reporting date, the residual values, depreciation method and useful lives of depreciable assets are reviewed, and adjusted prospectively.

The carrying amounts of items of property, plant and equipment are derecognised on disposal or when no future economic benefits are expected from their use or disposal. Any gain or loss arising from the derecognition of items of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amounts of the item, is recognised in profit or loss. Neither the sale proceeds nor any gain on disposal is classified as revenue.

2.2 IMPAIRMENT OF ASSETS, OTHER THAN INVENTORIES AND FINANCIAL ASSETS

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired. If any such indication exists, the recoverable amount of the asset is estimated.

When there is an indication that an asset may be impaired but it is not possible to estimate the recoverable amount of the individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The recoverable amount of an asset and a cash-generating unit is the higher of the fair value less costs to sell and 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.

If the recoverable amount of an asset or a cash-generating unit is less than the carrying amount, an impairment loss is recognised to reduce the carrying amount to its recoverable amount. An impairment loss for a cash-generating unit is firstly allocated to reduce the carrying amount of any goodwill allocated to the cash-generating unit, and then, to the other non-current assets of the unit pro rata on the basis of the carrying amount of each appropriate asset in the cash-generating unit. Impairment loss is recognised immediately in profit or loss, unless the asset is carried at a revalued amount, in which case it is treated as a evaluation decrease.

The recoverable amount is the higher of an asset's or cash-generating unit's fair value less costs to sell, value in use and zero.

An impairment loss recognised in prior periods for an asset or the appropriate assets of a cash-generating unit is reversed when there has been a change in the estimates used to determine the asset's recoverable amount. An impairment loss is reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognised in prior periods. A reversal of an impairment loss is recognised immediately in profit or loss, unless the asset is carried at revalued amount, in which case it is treated as a revaluation increase.

2.3 FINANCIAL ASSETS

Financial assets are recognised in the statement of financial position when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, financial assets are measured at transaction price, include transaction costs for financial assets not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the counterparty to the arrangement.

After initial recognition, financial assets are classified into one of three categories: financial assets measured at fair value through profit or loss, financial assets that are debt instruments measured at amortised cost, and financial assets that are equity instruments measured at cost less impairment.

i) Financial Assets At Fair Value Through Profit Or Loss

Financial assets are classified as at fair value through profit or loss when the financial assets are within the scope of Section 12 of the MPERS or if the financial assets are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

Changes in fair value are recognised in profit or loss.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

ii) Financial Assets That Are Debt Instruments Measured At Amortised Cost

After initial recognition, debt instruments are measured at amortised cost using the effective interest method. Debt instruments that are classified as current assets are measured at the undiscounted amount of the cash or other consideration expected to be received.

Effective interest method is a method of calculating the amortised cost of financial assets and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash receipts through the expected life of the financial assets or, when appropriate, a shorter period, to the carrying amount of the financial assets.

iii) Financial Assets That Are Equity Instruments Measured At Cost Less Impairment

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably without undue cost or effort, and contracts linked to such instruments that, if exercised, will result in delivery of such instruments, are measured at cost less impairment.

iv) Impairment Of Financial Assets

At the end of each reporting period, the Company assesses whether there is any objective evidence that financial assets that are measured at cost or amortised cost, are impaired.

Objective evidence could include:

- significant financial difficulty of the issuer; or
- a breach of contract; or
- the lender granting to the borrower a concession that the lender would not otherwise consider; or
- it becoming probable that the borrower will enter bankruptcy or other financial reorganisation; or

- observable data indicating that there is a measurable decrease in the estimated future cash flows from the financial assets since the initial recognition of those assets.

For certain category of financial assets, such as trade receivables, if it is determined that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, the assets are included in a group with similar credit risk characteristics and collectively assessed for impairment.

Impairment losses, in respect of financial assets measured at amortised cost, are measured as the differences between the assets' carrying amounts and the present values of their estimated cash flows discounted at the assets' original effective interest rate.

If there is objective evidence that impairment losses have been incurred on financial assets measured at cost less impairment, the amount of impairment losses are measured as the difference between the asset's carrying amount and the best estimate of the amount that the Company would receive for the asset if it were to be sold at the reporting date.

The carrying amounts of the financial assets are reduced directly, except for the carrying amounts of trade receivables which are reduced through the use of an allowance account. Any impairment loss is recognised in profit or loss immediately. If, in subsequent period, the amount of an impairment loss decreases, the previously recognised impairment losses are reversed directly, except for the amounts related to trade receivables which are reversed to write back the amount previously provided in the allowance account. The reversal is recognised in profit or loss immediately.

v) Derecognition Of Financial Assets

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire, or are settled, or the Company transfers to another party substantially all of the risks and rewards of ownership of the financial assets.

On derecognition of financial assets in their entirety, the differences between the carrying amounts and the sum of the consideration received and any cumulative gains or losses are recognised in profit or loss in the period of the transfer.

2.4 CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the statement of cash flows comprise cash and bank balances, short-term bank deposits and other short-term, highly liquid investments that have a short maturity of three months or less from the date of acquisition, net of bank overdrafts.

2.5 FINANCIAL LIABILITIES AND EQUITY

i) Classification Of Financial Liabilities And Equity

Financial liabilities and equity instruments are classified in accordance with the substance of the contractual arrangement, not merely its legal form, and in accordance with the definitions of a financial liability and an equity instrument.

ii) Equity Instruments

Ordinary shares are classified as equity.

Equity instruments are any contracts that evidence a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments issued by the Company, other than those issued as part of a business combination or those accounted for in paragraph 22.15A to 22.15B, are measured at the fair value of the cash or other resources received or receivable, net of transaction costs. If payment is deferred and the time value of money is material, the initial measurement shall be on a present value basis.

The Company accounts for the transaction costs of an equity as a deduction from equity. Income tax relating to the transaction costs is accounted for in accordance with Section 29 of the MPERS.

Distributions to owners are deducted from the equity. Related income tax is accounted for in accordance with Section 29 of the MPERS.

2.6 FINANCIAL LIABILITIES

Financial liabilities are recognised in the statement of financial position when the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, financial liabilities are measured at transaction price, include transaction costs for financial liabilities not measured at fair value through profit or loss, unless the arrangement constitutes, in effect, a financing transaction for the Company to the arrangement.

After initial recognition, financial liabilities are classified into one of three categories: financial liabilities measured at fair value through profit or loss, financial liabilities measured at amortised cost, or loan commitments measured at cost less impairment.

i) Financial Liabilities Measured At Fair Value Through Profit Or Loss

Financial liabilities are classified as at fair value through profit or loss when the financial liabilities are within the scope of Section 12 of the MPERS or if the financial liabilities are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort.

If a reliable measure of fair value is no longer available for an equity instrument that is not publicly traded but is measured at fair value through profit or loss, its fair value at the last date that instrument was reliably measurable is treated as the cost of the instrument, and it is measured at this cost amount less impairment until a reliable measure of fair value becomes available.

ii) Financial Liabilities Measured At Amortised Cost

After initial recognition, financial liabilities other than financial liabilities at fair value through profit or loss are measured at amortised cost using the effective interest method. Gains or losses are recognised in profit or loss when the financial liabilities are derecognised or impaired.

Effective interest method is a method of calculating the amortised cost of financial liabilities and of allocating the interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimate future cash payments through the expected life of the financial liabilities or, when appropriate, a shorter period, to the carrying amount of the financial liabilities.

iii) Loan Commitments Measured At Cost Less Impairment

Commitments to receive loan that meet the conditions of Section 11 of the MPERS are measured at cost less impairment.

iv) Derecognition Of Financial Liabilities

Financial liabilities are derecognised when the obligation specified in the contract is discharged, cancelled or expires.

Any difference between the carrying amounts of the financial liabilities derecognised and the consideration paid is recognised in profit or loss.

2.7 INCOME TAX

Tax expense is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised in other comprehensive income.

Tax payable on taxable profit for current and past periods is recognised as a current tax liability to the extent unpaid. If the amount paid in respect of the current and past periods exceeds the amount payable for those periods, the excess is recognised as a current tax asset.

Current tax assets and liabilities are measured at the amounts expected to be paid or recovered, using the tax rates and laws that have been enacted or substantially enacted by the reporting date.

Current tax liabilities and assets are offset if, and only if the Company has a legally enforceable right to set off the amounts and plan either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Deferred tax is provided in full on temporary differences which are the differences between the carrying amounts in the financial statements and the corresponding tax base of an asset or liability at the end of the reporting period.

Deferred tax liabilities are recognised for all taxable temporary differences that are expected to increase taxable profit in the future. Deferred tax assets are recognised for all deductible temporary differences that are expected to reduce taxable profit in the future and the carryforward of unused tax losses and unused tax credits.

Deferred tax liabilities and assets are not recognised in respect of the temporary differences associated with the initial recognition of an asset or a liability in a transaction that is not a business combination and at the time of the transactions, affects neither accounting profit nor taxable profit. Deferred tax liabilities are also not recognised for temporary difference associated with the initial recognition of goodwill.

Deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects to recover or settle the carrying amounts of their assets and liabilities and are measured at the tax rates and laws that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantially enacted by the reporting date.

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of financial statements in conformity with MPERS requires the use of estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditure during the financial year. Although these estimates are based on the management's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

4 PROPERTY, PLANT AND EQUIPMENT

	As at 1 January 2025 RM	Additions RM	As at 31 December 2025 RM
Cost			
Equipment, furniture and fittings	14,331	-	14,331

	As at 1 January 2025 RM	Charges for the financial year RM	As at 31 December 2025 RM
Accumulated Depreciation			
Equipment, furniture and fittings	14,321	-	14,321

	2025 RM	2024 RM
Carrying Amounts		
Equipment, furniture and fittings	10	10

5 OTHER PAYABLE AND ACCRUALS

	2025 RM	2024 RM
Amount due to related party	28,624	24,358
Other payables	2,738	2,792
Accruals	2,500	2,500
	33,862	29,650

The amount due to related party is unsecured, interest-free and repayable on demand.

6 AMOUNT DUE TO HOLDING ENTITY

This amount is unsecured, interest-free and repayable on demand.

7 SHARE CAPITAL

	Number of shares			
	2025 Units	2024 Units	2025 RM	2024 RM
Issued and fully paid ordinary shares				
At beginning and end of the financial year	300,000	300,000	300,000	300,000

8 LOSS BEFORE TAX

8.1 DISCLOSURE ITEMS

	2025 RM	2024 RM
This is stated after charging:		
Auditors' remuneration		
- Current financial year	2,500	2,500
- Overprovided in previous financial year	(200)	(300)

9 TAX EXPENSE

As at 31 December 2025, no provision of tax is necessary as the Company did not trade during the financial year.

10 GOING CONCERN UNCERTAINTIES

As at 31 December 2025, the Company incurred accumulated losses of RM506,789 and had deficits in working capital and shareholders' funds of RM206,799 and RM206,789 respectively. This has raised concern regarding the Company's ability to continue as going concern. However, the directors and shareholders of the Company have agreed to provide an adequate financial support to meet the liabilities and obligations of the Company as and when they fall due.

Accordingly, the directors believe that the validity of the preparation of the financial statements of the Company on the going concern basis is appropriate.

11 AUTHORISATION FOR ISSUE OF THE FINANCIAL STATEMENTS

The financial statements of the Company were authorised for issue by the Board of Directors on 05 JUN 2026 .

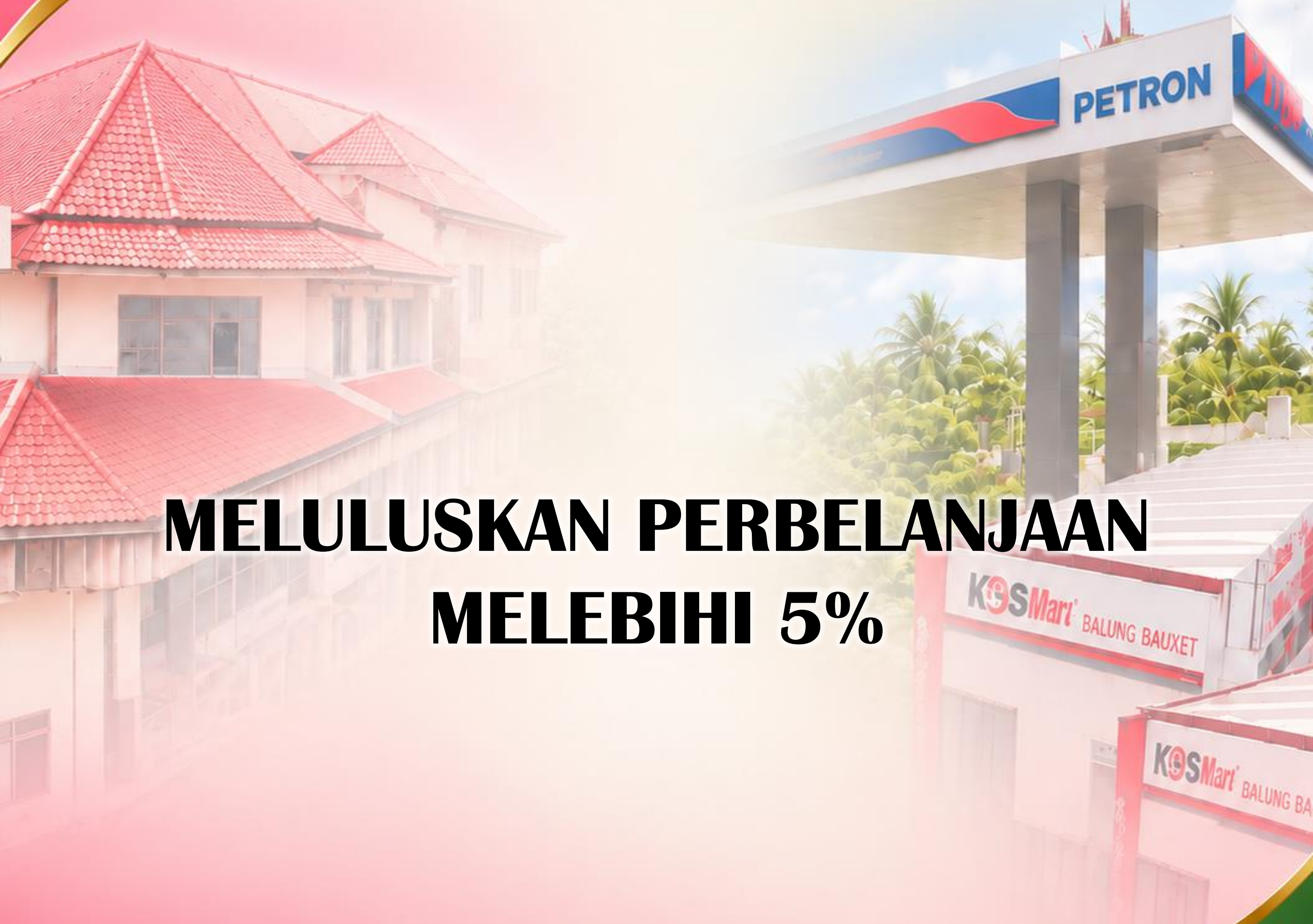
KSKSB-SAWIT HOLDINGS (SABAH) SDN. BHD.
(Incorporated in Malaysia)

DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	2025 RM	2024 RM
REVENUE	-	-
ADMINISTRATION EXPENSES		
Auditors' remuneration		
- Current financial year	2,500	2,500
- Overprovided in previous financial year	(200)	(300)
Postage and telephone	15	15
Printing and stationery	185	235
Professional fees	1,702	1,566
Secretarial and filing fees	-	2,522
Service tax	200	220
	4,402	6,758
LOSS BEFORE TAX	(4,402)	(6,758)

This Statement is prepared for the purpose of the Management's use only and does not form part of the statutory audited financial statements.

MELULUSKAN PERBELANJAAN MELEBIHI 5%



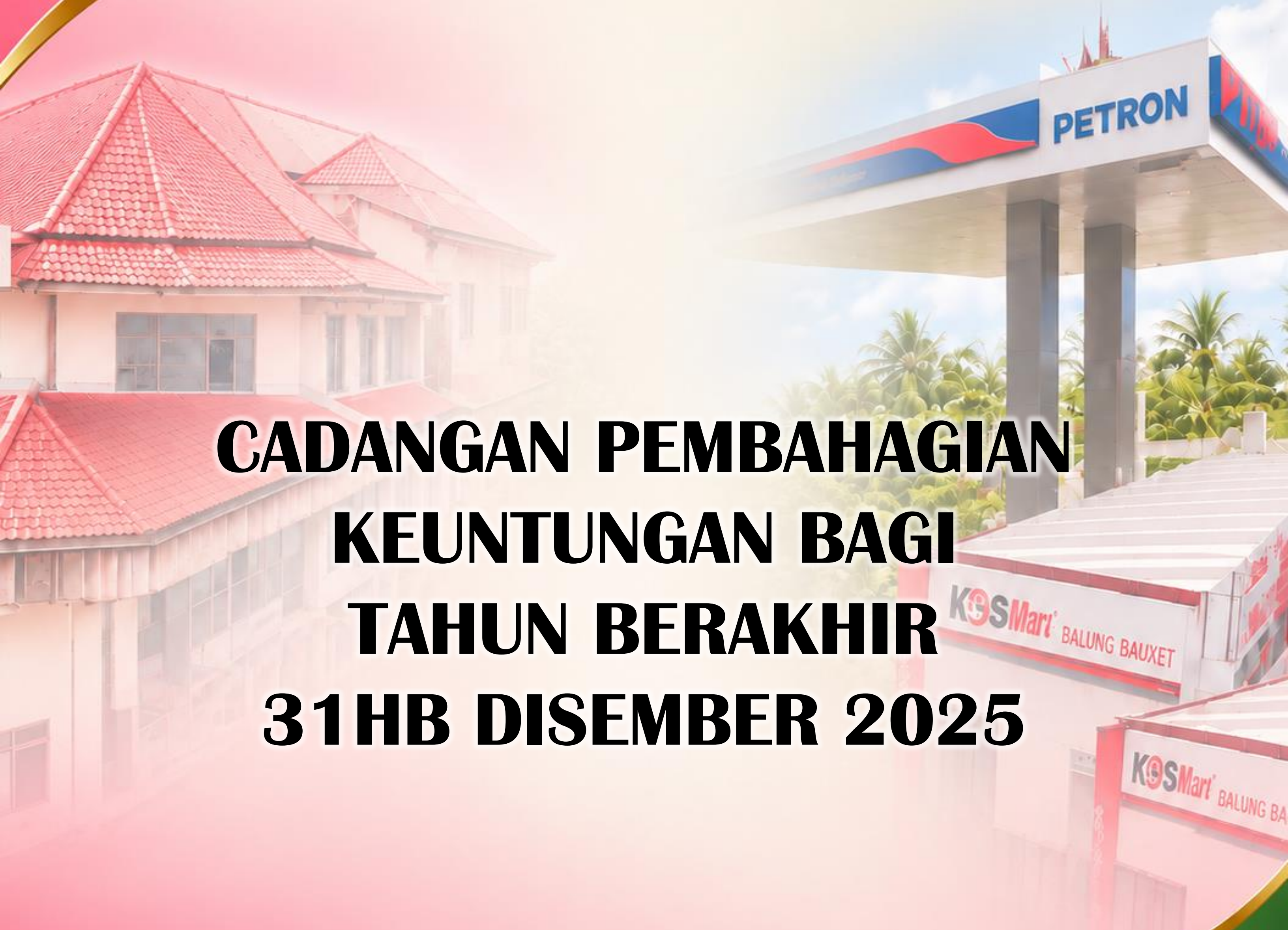
KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
MESYUARAT AGUNG TAHUNAN KE-35

MELULUSKAN PERBELANJAAN MELEBIHI 5%

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan Mesyuarat Agung dan Anggota				
Belanja Mesyuarat Agung	449,712	200,000	249,712	125%
Jumlah:	**449,712**	**200,000**	**249,712**	**125%**

Justifikasi:
- Bayaran elaun kehadiran mesyuarat melebihi daripada yang telah dibajetkan.
  (Elaun mesyuarat RM500)



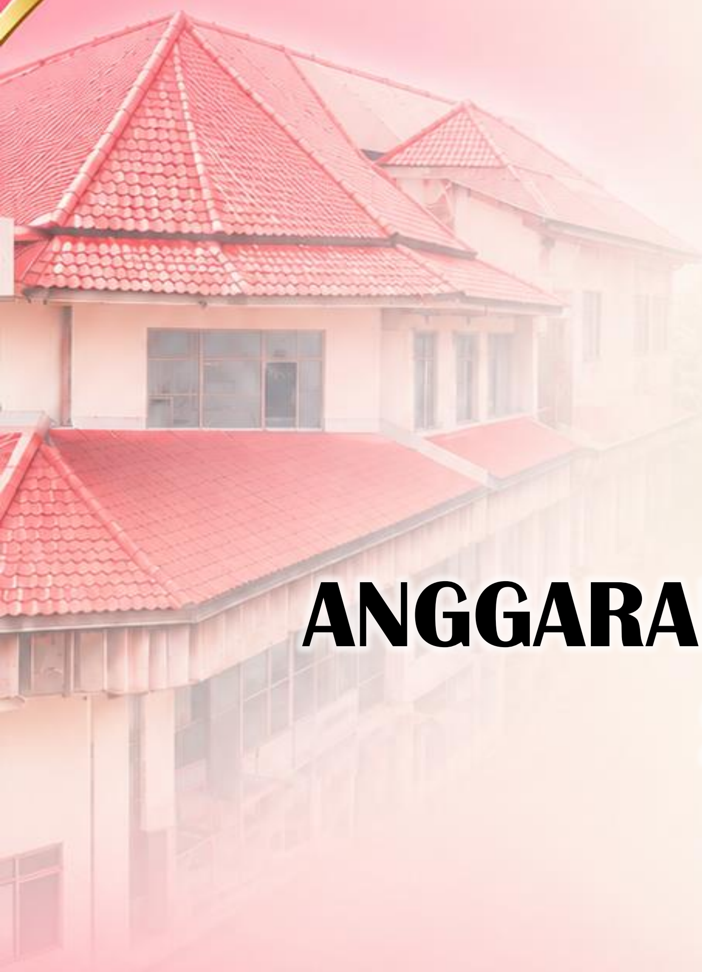
CADANGAN PEMBAHAGIAN KEUNTUNGAN BAGI TAHUN BERAKHIR 31HB DISEMBER 2025

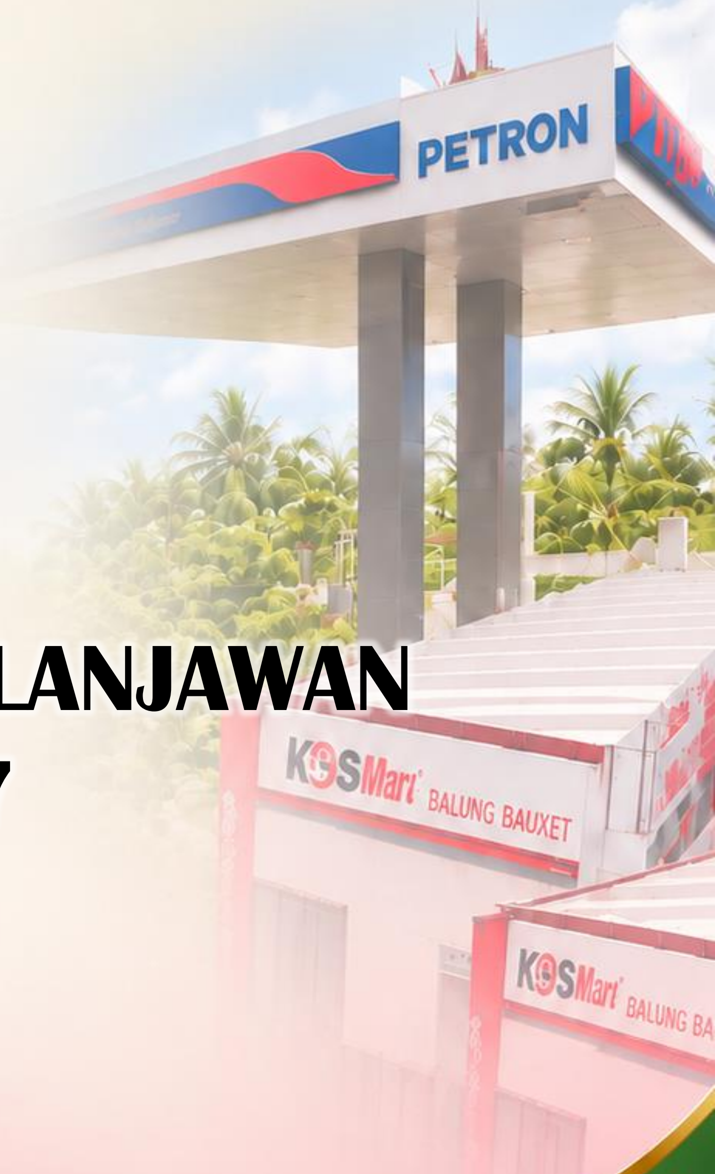
KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
MESYUARAT AGUNG TAHUNAN KE-35

PEMBAHAGIAN KEUNTUNGAN UNTUK TAHUN KEWANGAN
BAGI TAHUN BERAKHIR 31HB DISEMBER 2025

Agenda ini dikemukakan dalam Mesyuarat Agung Tahunan ke 35 bagi memutuskan pembahagian keuntungan KKSKSB. Pada tahun 2025 KKSKSB dan Anak Syarikat mendapat keuntungan sebanyak RM532,409 tetapi pada dasarnya operasi KKSKSB telah mengalami kerugian sebanyak RM211,434 (sebelum penggabungan dengan anak syarikat) dalam menjalankan operasi perniagaan sepanjang tahun 2025. Sehubungan dengan itu Mesyuarat Agung Tahunan ke-35 dapat meluluskan dan mempertimbangkan pembahagian berikut:-

Perkara	**Sebenar 2025**
Keuntungan Bersih KKSKSB dan Anak Syarikat	RM532,409
Peruntukan Kumpulan Wang Amanah 2% Pendidikan Koperasi 1% Pembangunan Koperasi ** Peruntukan Kumpulan Wang Amanah adalah berdasarkan keuntungan kumpulan Koperasi Kakitangan Sawit Kinabalu Sabah Berhad.*	 RM10,648 RM5,324
Dividen Kepada Anggota 10% Atas Saham Berbayar Penuh	 RM371,040
Elaun Kehormat Anggota Lembaga Tertakluk Kepada Kelulusan MAT	RM50,000





ANGGARAN BELANJAWAN 2027

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
A. KEUNTUNGAN BERSIH PERNIAGAAN OPERASI KKSKSB					
PENDAPATAN OPERASI BTS	609,690	873,569	1,088,716	(263,879)	-30%
PENDAPATAN OPERASI KOSMART	213,940	180,070	136,931	33,870	19%
PENDAPATAN OPERASI PELINCIR & PETROL	77,650	74,400	76,080	3,250	4%
PENDAPATAN ANGGOTA	49,560	47,560	67,545	2,000	4%
PENDAPATAN LAIN	334,700	323,670	262,500	11,030	3%
JUMLAH PENDAPATAN OPERASI KKSKSB	**1,285,540**	**1,499,269**	**1,631,772**	**(213,729)**	**-14%**
B. PERBELANJAAN					
MESYUARAT AGUNG & ANGGOTA	250,000	250,000	300,000	-	0%
PERBELANJAAN PENTADBIRAN	282,200	267,490	348,600	14,710	5%
PERBELANJAAN PEJABAT	75,200	72,540	96,945	2,660	4%
PERBELANJAAN MESYUARAT ALK	189,600	185,950	218,400	3,650	2%
PERBELANJAAN MESYUARAT BIRO	21,100	28,850	29,500	(7,750)	-27%
PERBELANJAAN JKAD	15,800	11,050	18,840	4,750	43%
PERBELANJAAN MESYUARAT PENGURUS	-	-	-	-	-
PENYELARAS & KAKITANGAN	139,740	178,860	205,120	(39,120)	-22%
PERBELANJAAN AM	158,500	158,440	164,560	60	0%
PERBELANJAAN KEWANGAN	45,750	45,748	67,200	2	0%
PERBELANJAAN SUSUTNILAI	73,020	73,800	72,540	(780)	-1%
JUMLAH PERBELANJAAN	**1,250,910**	**1,272,729**	**1,521,705**	**(21,819)**	**-2%**
PENDAPATAN BERSIH OPERASI KKSKSB	**34,630**	**226,540**	**110,067**	**(191,910)**	**-85%**
C. KEUNTUNGAN/(RUGI) BERSIH PERNIAGAAN ANAK SYARIKAT KKSKSB					
KOSAWIT PETROLEUM BERHAD	464,560	616,670	401,408	(152,110)	-25%
STESEN MINYAK PETRONAS	-	-	-	-	-
MOREASIATRAVEL SDN BHD	60,350	22,800	(10,310)	37,550	165%
KSKSB - SAWIT HOLDINGS (SABAH) SDN BHD	-	-	-	-	-
KOSAWIT MART SDN BHD (KOSMART BALUNG SUPERMARKET)	6,710	27,220	67,185	(20,510)	-75%
JUMLAH KEUNTUNGAN/(RUGI) BERSIH PERNIAGAAN ANAK SYARIKAT KKSKSB	**531,620**	**666,690**	**458,283**	**(135,070)**	**-20%**
E. JUMLAH KEUNTUNGAN/(KERUGIAN) BERSIH PERNIAGAAN OPERASI & ANAK SYARIKAT KKSKSB	**566,250**	**893,230**	**568,349**	**(326,980)**	**-37%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
1. PERNIAGAAN OPERASI KKSKSB					
1.1 PENGANGKUTAN BTS					
- Ladang Sungai Balung	248,840	329,800	369,518	(80,960)	-25%
- Ladang Sungai Kawa	59,170	139,730	157,596	(80,560)	-58%
- Ladang Sebrang	99,760	174,279	187,864	(74,519)	-43%
- Ladang Matamba	61,170	65,590	121,596	(4,420)	-7%
- Ladang Mensuli	-	40,050	95,250	(40,050)	-100%
- Ladang Boonrich	49,610	35,060	52,314	14,550	42%
- Ladang Oscar	-	760	6,000	(760)	-100%
- Ladang Sepagaya	91,140	88,300	98,578	2,840	3%
Jumlah Pendapatan Bersih Pengangkutan BTS	**609,690**	**873,569**	**1,088,716**	**(263,879)**	**-30%**
1.2 PENDAPATAN OPERASI KOSMART					
- Kosmart Kalabakan	107,640	88,650	67,861	18,990	21%
- Kosmart Sg Sungai	49,930	49,920	50,044	10	0%
- Kosmart Sg Pin	56,370	41,500	19,026	14,870	36%
Jumlah Pendapatan Bersih Kosmart	**213,940**	**180,070**	**136,931**	**33,870**	**19%**
1.3 PEMBEKALAN PETROL & PELINCIR					
- Petrol	480	480	512	-	0%
- Pelincir - Tawau	29,040	29,400	24,400	(360)	-1%
- Pelincir - Lahad Datu	18,960	16,800	24,100	2,160	13%
- Pelincir - Sandakan	17,170	15,840	17,168	1,330	8%
- Pelincir - West Coast	12,000	11,880	9,900	120	1%
Jumlah Pendapatan Operasi Petrol	**77,650**	**74,400**	**76,080**	**3,250**	**4%**
1.4 PENDAPATAN ANGGOTA	49,560	47,560	67,545	2,000	4%
Jumlah Pendapatan Anggota	**49,560**	**47,560**	**67,545**	**2,000**	**4%**
1.5 PENDAPATAN LAIN					
Pendapatan Pelaburan & Faedah Bank	25,400	18,880	24,200	6,520	35%
Pendapatan Sewa	192,000	192,000	66,000	-	0%
Pendapatan Sewa -Taman Sawit	48,000	44,200	48,000	3,800	9%
Yuran Perkhidmatan	66,000	66,000	21,000	-	0%
Pendapatan Agen Insurans	2,900	2,190	2,900	710	32%
Pendapatan Lain	-	-	-	-	-
60% Dividen St Minyak	-	-	100,000	-	-
Percetakan & Alat Tulis	400	400	400	-	0%
Jumlah Pendapatan Lain	**334,700**	**323,670**	**262,500**	**11,030**	**3%**
JUMLAH PENDAPATAN OPERASI KKSKSB	**1,285,540**	**1,499,269**	**1,631,772**	**(213,729)**	**-14%**
2. PERBELANJAAN					
Perbelanjaan Mesyuarat Agung & Anggota					
Belanja Mesyuarat Agung	250,000	250,000	300,000	-	0%
Jumlah:	**250,000**	**250,000**	**300,000**	**-**	**0%**
Perbelanjaan Pentadbiran					
Gaji Kakitangan	277,400	264,044	344,400	13,356	5%
Gaji Lebih Masa	-	-	-	-	-
Gaji Kontrak	4,800	3,446	4,200	1,354	39%
Jumlah:	**282,200**	**267,490**	**348,600**	**14,710**	**5%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Perbelanjaan Pejabat					
Alatulis dan percetakan	15,040	14,591	19,645	449	3%
Minor aset (Pembelian dibawah RM 1000)	3,000	1,000	3,000	2,001	200%
Penghantaran surat & surat khabar	2,000	1,754	2,130	246	14%
Elektrik	9,500	9,012	11,400	488	5%
Air	1,000	807	1,020	193	24%
Pelbagai	7,200	6,629	9,420	571	9%
Telefon	6,960	6,883	7,200	77	1%
Pembaikan dan penyelenggaraan Pejabat	10,500	13,159	22,570	(2,659)	-20%
Pembaikan dan penyelenggaraan Kenderaan	20,000	18,705	20,560	1,295	7%
Jumlah:	**75,200**	**72,540**	**96,945**	**2,660**	**4%**
Perbelanjaan Mesyuarat ALK					
Elaun Tetap	66,000	65,100	66,000	900	1%
Kursus & Latihan	5,000	4,520	4,800	480	11%
Elaun Mesyuarat	36,000	28,100	36,000	7,900	28%
Elaun Kerja Rasmi	3,600	3,600	1,800	-	0%
Pengangkutan	20,000	25,000	25,200	(5,000)	-20%
Penginapan	32,000	34,092	27,000	(2,092)	-6%
Belanja Mesyuarat	12,000	18,901	21,600	(6,901)	-37%
Belanja Mesyuarat Add-Hoc	15,000	6,638	36,000	8,363	126%
Jumlah:	**189,600**	**185,950**	**218,400**	**3,650**	**2%**
Perbelanjaan Mesyuarat Biro					
Pengurusan	7,000	13,000	7,000	(6,000)	-46%
Perkhidmatan & Keanggotaan	2,900	2,900	3,800	-	0%
Komunikasi & Informasi	2,500	2,500	3,200	-	0%
Projek Pembangunan Hartanah	2,900	2,900	5,200	-	0%
Pematuhan & Audit	2,900	2,900	5,100	-	0%
Pengangkutan BTB	2,900	4,650	5,200	(1,750)	-38%
Jumlah:	**21,100**	**28,850**	**29,500**	**(7,750)**	**-27%**
Perbelanjaan JKAD					
Elaun kerja rasmi	7,800	3,900	7,800	3,900	100%
Penginapan	3,200	5,150	6,240	(1,950)	-38%
Pengangkutan	4,800	2,000	4,800	2,800	140%
Jumlah:	**15,800**	**11,050**	**18,840**	**4,750**	**43%**
Perbelanjaan Kakitangan & Penyelaras					
Kursus dan Latihan	8,000	5,300	4,200	2,700	51%
Elaun Kerja Rasmi	6,000	4,100	7,200	1,900	46%
Pengangkutan	16,800	33,795	18,000	(16,995)	-50%
Penginapan	18,000	19,519	18,000	(1,519)	-8%
Elaun Kakitangan & Kerani	16,200	15,350	19,800	850	6%
Bonus Kakitangan	-	37,392	60,000	(37,392)	-100%
Belanja Perubatan Kakitangan	8,000	7,227	11,000	773	11%
Subsidi Perumahan Kakitangan	8,220	8,212	8,400	8	0%
EPF	52,400	43,046	52,400	9,354	22%
Socso	5,400	4,411	5,400	989	22%
Insuran SIP	720	508	720	212	42%
Jumlah:	**139,740**	**178,860**	**205,120**	**(39,120)**	**-22%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Perbelanjaan AM					
Lesen	3,600	3,590	3,210	10	0%
Cukai Tanah/Pintu	4,400	4,356	7,500	44	1%
Cukai Tanah/Pintu - Tanah Sg Balung	3,000	3,000	28,000	-	0%
Yuran Audit	28,000	27,000	24,000	1,000	4%
Yuran Professional	6,000	28,251	10,000	(22,251)	-79%
Hutang Lapuk	15,000	15,000	-	-	0%
Yuran Setiausaha	5,000	5,000	5,000	-	0%
Penalti	50	21	-	29	135%
Yuran Guaman	10,000	3,333	10,000	6,667	200%
Cukai Jalan	200	-	200	200	-
Paking & Tool Fee	4,800	5,087	2,300	(287)	-6%
Derma	10,500	10,500	10,500	-	0%
Keraian	12,500	10,976	12,000	1,524	14%
Insuran - Pejabat	7,000	1,805	3,500	5,195	288%
Insuran - Kenderaan	1,600	-	1,600	1,600	-
Insuran - Taman Sawit	4,700	4,700	4,700	-	0%
Insuran - Kakitangan	-	-	500	-	-
Insuran - FFB	9,000	3,639	10,000	5,361	147%
FFB - Perbelanjaan Lain	-	-	300	-	-
Iklan	1,500	1,500	4,000	-	0%
Yuran Tender	250	156	250	94	60%
Yuran Pendaftaran	400	400	-	-	0%
Caj Perkhidmatan	2,000	1,522	3,000	478	31%
Sewa Tanah Stesen	24,000	24,000	24,000	-	0%
HRD Corp Levy Fee	5,000	4,603	-	397	9%
Jumlah:	**158,500**	**158,440**	**164,560**	**60**	**0%**
Perbelanjaan Kewangan					
Bank Caj - Tawau	6,700	6,698	6,360	2	0%
Faedah Pinjaman (Maybank)	39,050	39,050	60,840	-	0%
Jumlah:	**45,750**	**45,748**	**67,200**	**2**	**0%**
Perbelanjaan Susut Nilai					
Pejabat (MB) - Belanja Susut Nilai - Bangunan	18,600	18,595	18,600	5	0%
Pejabat (MB) - Belanja Susutnilai - Perkakas & Perabot	4,740	5,655	8,460	(915)	-16%
Taman Sawit - Belanja Susut Nilai - Bangunan	37,200	37,099	37,200	101	0%
St Balung - Belanja susut Nilai - Bangunan	660	645	660	15	2%
Kenderaan	6,600	6,596	6,600	4	0%
Rumah - Taman Sawit	4,200	4,200	-	-	0%
Pejabat (MB) - Belanja Susutnilai - Renovation	1,020	1,010	1,020	10	1%
Jumlah:	**73,020**	**73,800**	**72,540**	**(780)**	**-1%**
JUMLAH PERBELANJAAN	**1,250,910**	**1,272,729**	**1,521,705**	**(21,819)**	**-2%**
PENDAPATAN BERSIH OPERASI KKSKSB	**34,630**	**226,540**	**110,067**	**(191,910)**	**-85%**
3. PERNIAGAAN ANAK SYARIKAT KKSKSB					
3.1 Kosawit Petroleum Berhad	464,560	616,670	401,408	(152,110)	-25%
3.2 Stesen Minyak Petronas Balung	-	-	-	-	-
Jumlah Pendapatan Stesen Minyak	**464,560**	**616,670**	**401,408**	**(152,110)**	**-25%**
3.3 Moreasiatravel Sdn Bhd	60,350	22,800	(10,310)	37,550	165%
3.4 KSKSB - Sawit Holdings (Sabah) Sdn Bhd	-	-	-	-	-
Jumlah Pendapatan MATSB	**60,350**	**22,800**	**(10,310)**	**37,550**	**165%**
3.5 Kosawit Mart Sdn Bhd (Kosmart Balung Supermarket)	6,710	27,220	67,185	(20,510)	-75%
Jumlah Pendapatan Kosmart	**6,710**	**27,220**	**67,185**	**(20,510)**	**-75%**
JUMLAH PENDAPATAN PERNIAGAAN OPERASI ANAK SYARIKAT	**531,620**	**666,690**	**458,283**	**(135,070)**	**-20%**
PENDAPATAN BERSIH OPERASI KKSKSB DAN ANAK SYARIKAT	**566,250**	**893,230**	**568,349**	**(326,980)**	**-37%**

KOSMART KALABAKAN
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
JUALAN BARANG RUNCIT	980,000	971,479	1,025,250	8,521	1%
(-) KOS JUALAN BARANG RUNCIT	680,000	690,096	820,200	(10,096)	-1%
(-) KOS PENGANGKUTAN	27,000	26,900	18,800	100	0%
PENDAPATAN LAIN	200	149	108	51	35%
UNTUNG KASAR	**273,200**	**254,631**	**186,358**	**18,569**	**7%**
PERBELANJAAN PENTADBIRAN	102,630	106,880	90,684	(4,250)	-4%
PERBELANJAAN PENGURUSAN	19,000	19,000	13,000	-	0%
PEMBAIKAN & PENYELENGGARAAN	2,100	2,100	1,100	0	0%
PERBELANJAAN AM	38,130	34,530	9,345	3,600	10%
PERBELANJAAN KEWANGAN	1,000	837	780	163	19%
PERBELANJAAN SUSUTNILAI	2,700	2,633	3,588	67	3%
JUMLAH PERBELANJAAN	**165,560**	**165,981**	**118,497**	**(421)**	**0%**
UNTUNG/(RUGI) BERSIH	**107,640**	**88,650**	**67,861**	**18,990**	**21%**

KOSMART KALABAKAN
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Jualan Barang Runcit					
Barangan Runcit	980,000	971,479	1,025,250	8,521	1%
Jumlah:	**980,000**	**971,479**	**1,025,250**	**8,521**	**1%**
Belian Barang Runcit					
Barangan Runcit					
Stok Awal	-	-	-	-	-
Belian Barang Runcit	680,000	690,096	820,200	(10,096)	-1%
Pulangan Belian	-	-	-	-	-
Stok Akhir	-	-	-	-	-
Jumlah:	**680,000**	**690,096**	**820,200**	**(10,096)**	**-1%**
Pendapatan Runcit					
Barangan Runcit	300,000	281,383	205,050	18,617	7%
Jumlah:	**300,000**	**281,383**	**205,050**	**18,617**	**7%**
Kos Pengangkutan					
Kos Pengangkutan	27,000	26,900	18,800	100	0%
Jumlah:	**27,000**	**26,900**	**18,800**	**100**	**0%**
Pendapatan Lain					
Faedah Bank	200	149	108	51	35%
Pendapatan Lain					
Jumlah:	**200**	**149**	**108**	**51**	**35%**
JUMLAH PENDAPATAN KASAR	**273,200**	**254,631**	**186,358**	**18,569**	**7%**
Perbelanjaan Pentadbiran					
Elaun Penyelaras	3,000	3,000	3,000	-	0%
Pentadbiran - Servis Tax	250	80	230	170	213%
Yuran Pengurusan - KKSKSB	3,000	3,000	3,000	-	0%
Gaji Kakitangan dan Penjaga Kedai	87,000	84,455	73,200	2,545	3%
Perubatan Kakitangan dan Penjaga Kedai	1,300	1,055	130	245	23%
Gaji Lebih Masa	1,000	2,668	2,070	(1,668)	-63%
KWSP	6,120	6,361	8,160	(241)	-4%
SOCSO	840	772	750	68	9%
SOCSO (SIP)	120	103	144	17	17%
Bonus	-	5,386	-	(5,386)	-100%
Jumlah:	**102,630**	**106,880**	**90,684**	**(4,250)**	**-4%**
Perbelanjaan Pengurusan					
Elaun Mesyuarat					
a) ALK	1,700	1,700	2,400	-	0%
b) Executive	500	500	1,200	-	0%
c) Pengangkutan	-	-	400	-	-
Tiket Penerbangan/Penginapan					
a) BKI - TWU - BKI	7,200	7,200	3,600	-	0%
b) TWU - BKI - TWU	7,200	7,200	3,600	-	0%
Belanja Mesyuarat					
a) Makan & Minum (Sarapan, Tengah hari c	2,000	2,000	1,000	-	0%
Subsisten Outstation	400	400	800	-	0%
Biro Kosmart					
Jumlah:	**19,000**	**19,000**	**13,000**	**-**	**0%**
Perbelanjaan Pembaikan dan Penyelenggaraan					
Komputer (Sofware - Autocount)	2,100	2,100	1,100	0	0%
Jumlah:	**2,100**	**2,100**	**1,100**	**0**	**0%**

KOSMART KALABAKAN
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Perbelanjaan Am					
Minor Aset	2,000	395	500	1,605	406%
Lesen	30	90	100	(60)	-67%
Perbelanjaan Lain	1,440	1,613	1,500	(173)	-11%
Insurans Kedai dan Barang	310	-	305	310	-
Sewa Kedai	3,600	3,600	3,600	-	0%
Upah Angkat Barang	-	-	240	-	-
Keraian	-	-	300	-	-
Yuran Audit	3,000	3,000	2,000	-	0%
Secretarial Fee	3,000	3,000		-	0%
Alat Tulis dan Percetakan	1,200	1,969	800	(769)	-39%
Penalti	-	-	-	-	-
Postage & Newspaper	150	300	-	(150)	-50%
Caj Perkhidmatan 5%	20,400	18,583	-	1,817	10%
Telefon dan pos	3,000	1,980	-	1,020	52%
Jumlah:	**38,130**	**34,530**	**9,345**	**3,600**	**10%**
Perbelanjaan Kewangan					
Bank Caj	1,000	837	780	163	19%
Jumlah:	**1,000**	**837**	**780**	**163**	**19%**
Perbelanjaan Susut Nilai					
Perkakas	1,920	1,853	2,808	67	4%
Perabot	780	780	780	-	0%
Renovation	-	-	-	-	-
Jumlah:	**2,700**	**2,633**	**3,588**	**67**	**3%**
JUMLAH PERBELANJAAN	**165,560**	**165,981**	**118,497**	**(421)**	**0%**
UNTUNG / (RUGI) BERSIH	**107,640**	**88,650**	**67,861**	**18,990**	**21%**

KOSMART SUNGAI PIN
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
JUALAN BARANG RUNCIT	540,000	446,994	375,000	93,006	21%
(-) KOS JUALAN BARANG RUNCIT	408,000	328,306	300,000	79,694	24%
(-) KOS PENGANGKUTAN	9,000	8,736	3,500	264	3%
PENDAPATAN LAIN	50	45	120	5	12%
UNTUNG KASAR	**123,050**	**109,997**	**71,620**	**13,053**	**12%**
PERBELANJAAN PENTADBIRAN	28,580	29,001	28,770	(421)	-1%
PERBELANJAAN PENGURUSAN	730	695	6,900	35	5%
PEMBAIKAN & PENYELENGGARAAN	1,200	4,330	3,000	(3,130)	-72%
PERBELANJAAN AM	29,590	28,722	8,680	868	3%
PERBELANJAAN KEWANGAN	100	51	120	49	97%
PERBELANJAAN SUSUTNILAI	6,480	5,698	5,124	782	14%
JUMLAH PERBELANJAAN	**66,680**	**68,496**	**52,594**	**(1,816)**	**-3%**
UNTUNG/(RUGI) BERSIH	**56,370**	**41,500**	**19,026**	**14,870**	**36%**

KOSMART SUNGAI PIN
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Jualan Barang Runcit					
Barangan Runcit	540,000	446,994	375,000	93,006	21%
Jumlah:	**540,000**	**446,994**	**375,000**	**93,006**	**21%**
Belian Barang Runcit					
Barangan Runcit					
Stok Awal	-	-	-	-	-
Belian Barang Runcit	408,000	328,306	300,000	79,694	24%
Stok Akhir	-	-	-	-	-
Jumlah:	**408,000**	**328,306**	**300,000**	**79,694**	**24%**
Pendapatan Runcit					
Barangan Runcit	132,000	118,688	75,000	13,312	11%
Jumlah:	**132,000**	**118,688**	**75,000**	**13,312**	**11%**
Kos Pengangkutan					
Kos Pengangkutan	9,000	8,736	3,500	264	3%
Jumlah:	**9,000**	**8,736**	**3,500**	**264**	**3%**
Pendapatan Lain					
Faedah Bank	50	45	120	5	12%
Jumlah:	**50**	**45**	**120**	**5**	**12%**
JUMLAH PENDAPATAN KASAR	**123,050**	**109,997**	**71,620**	**13,053**	**12%**
Perbelanjaan Pentadbiran					
Elaun Penyelaras	3,000	3,000	3,000	-	0%
Pentadbiran - Servis Tax	300	200	60	100	50%
Yuran Pengurusan - KKSKSB	3,000	3,000	3,000	-	0%
Gaji Kakitangan dan Penjaga Kedai	20,400	21,054	20,400	(654)	-3%
Perubatan Kakitangan dan Penjaga Kedai	200	100	150	100	100%
Gaji Lebih Masa	1,680	1,447	2,160	233	16%
Bonus	-	200	-	(200)	-100%
Jumlah:	**28,580**	**29,001**	**28,770**	**(421)**	**-1%**
Perbelanjaan Pengurusan					
Elaun Mesyuarat					
a) ALK	-	-	1,200	-	-
b) Executive	-	130	600	(130)	-100%
c) Pengangkutan	400	400	200	-	0%
Tiket Penerbangan/Penginapan					
a) BKI - TWU - BKI	-	-	1,800	-	-
b) TWU - BKI - TWU	-	-	1,800	-	-
Belanja Mesyuarat					
a) Makan & Minum (Sarapan, Tengah hari c	-	-	500	-	-
Subsisten Outstation	330	165	800	165	100%
Insuran kakitangan	-	-	-	-	-
Jumlah:	**730**	**695**	**6,900**	**35**	**5%**
Perbelanjaan Pembaikan dan Penyelenggaraan					
Kenderaan	-	-	2,400	-	-
Komputer (Sofware - Autocount)	1,200	4,330	600	(3,130)	-72%
Jumlah:	**1,200**	**4,330**	**3,000**	**(3,130)**	**-72%**

KOSMART SUNGAI PIN
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Perbelanjaan Am					
Minor Aset	1,000	1,000	1,000	-	0%
Lesen					
a) Lesen Berniaga	30	25	30	5	20%
Perbelanjaan Lain	1,280	1,408	-	(128)	-9%
Insurans Kedai dan Barang	380	370	400	10	3%
Sewa Kedai	3,600	3,600	3,600	-	0%
Upah Angkat Barang	2,400	2,780	650	(380)	-14%
Keraian	-	-	500	-	-
Yuran Audit	3,000	3,000	2,100	-	0%
Alat Tulis dan Percetakan	500	740	400	(240)	-32%
Postage & Newspaper	-	30	-	(30)	-100%
Caj Perkhidmatan 5%	14,400	14,111	-	289	2%
Telefon dan pos	3,000	1,658	-	1,342	81%
Jumlah:	**29,590**	**28,722**	**8,680**	**868**	**3%**
Perbelanjaan Kewangan					
Bank Caj	100	51	120	49	97%
Jumlah:	**100**	**51**	**120**	**49**	**97%**
Perbelanjaan Susut Nilai					
Pekakas	6,480	5,698	5,040	782	14%
Perabot	-	-	84	-	-
Jumlah:	**6,480**	**5,698**	**5,124**	**782**	**14%**
JUMLAH PERBELANJAAN	**66,680**	**68,496**	**52,594**	**(1,816)**	**-3%**
UNTUNG / (RUGI) BERSIH	**56,370**	**41,500**	**19,026**	**14,870**	**36%**

KOSMART SUNGAI SUNGAI
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
JUALAN BARANG RUNCIT	-	-	-	-	-
(-) KOS JUALAN BARANG RUNCIT	-	-	-	-	-
(-) KOS PENGANGKUTAN	-	-	-	-	-
PENDAPATAN LAIN	60,060	60,040	60,030	20	0%
UNTUNG KASAR	**60,060**	**60,040**	**60,030**	**20**	**0%**
PERBELANJAAN PENTADBIRAN	250	250	-	-	0%
PERBELANJAAN PENGURUSAN	300	300	-	-	0%
PEMBAIKAN & PENYELENGGARAAN	1,500	1,500	1,060	-	0%
PERBELANJAAN AM	6,900	6,895	7,750	5	0%
PERBELANJAAN KEWANGAN	40	36	36	5	13%
PERBELANJAAN SUSUTNILAI	1,140	1,140	1,140	-	0%
JUMLAH PERBELANJAAN	**10,130**	**10,121**	**9,986**	**10**	**0%**
UNTUNG/(RUGI) BERSIH	**49,930**	**49,920**	**50,044**	**10**	**0%**

KOSMART SUNGAI SUNGAI
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Jualan Barang Runcit					
Barangan Runcit	-	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**	**-**
Belian Barang Runcit					
Barangan Runcit					
Stok Awal	-	-	-	-	-
Belian Barang Runcit	-	-	-	-	-
Stok Akhir	-	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**	**-**
Pendapatan Runcit					
Barangan Runcit	-	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**	**-**
Kos Pengangkutan					
Kos Pengangkutan	-	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**	**-**
Pendapatan Lain					
Faedah Bank	60	40	30	20	49%
Pendapatan - JV	60,000	60,000	60,000	-	0%
Jumlah:	**60,060**	**60,040**	**60,030**	**20**	**0%**
JUMLAH PENDAPATAN KASAR	**60,060**	**60,040**	**60,030**	**20**	**0%**
Perbelanjaan Pentadbiran					
Pentadbiran - Servis Tax	-	-	-	-	-
Yuran Pengurusan - KKSKSB	250	250	-	-	0%
Yuran Audit	-	-	-	-	-
Gaji Kakitangan dan Penjaga Kedai	-	-	-	-	-
KWSP	-	-	-	-	-
SOCSO	-	-	-	-	-
SOCSO (SIP)	-	-	-	-	-
Jumlah:	**250**	**250**	**-**	**-**	**0%**
Perbelanjaan Pengurusan					
Elaun Mesyuarat					
Tiket Penerbangan/Penginapan					
Belanja Mesyuarat					
Subsisten Outstation	300	300	-	-	0%
Jumlah:	**300**	**300**	**-**	**-**	**0%**
Perbelanjaan Pembaikan dan Penyelenggaraan					
Komputer (Sofware - Autocount)	1,500	1,500	1,060	-	0%
Jumlah:	**1,500**	**1,500**	**1,060**	**-**	**0%**

KOSMART SUNGAI SUNGAI
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Perbelanjaan Am					
Lesen					
a) Lesen Berniaga	50	45	30	5	11%
Insurans Kedai dan Barang	-	-	-	-	-
Sewa Kedai	3,600	3,600	3,600	-	0%
Alat Tulis dan Percetakan	50	50	-	-	0%
Postage & Newspaper	100	100	-	-	0%
Secretarial Fee	1,000	1,000	2,060	-	0%
Yuran Audit	2,100	2,100	2,060	-	0%
Telefon dan pos	-	-	-	-	-
Jumlah:	**6,900**	**6,895**	**7,750**	**5**	**0%**
Perbelanjaan Kewangan					
Bank Caj	40	36	36	5	13%
Jumlah:	**40**	**36**	**36**	**5**	**13%**
Perbelanjaan Susut Nilai					
Perabot/Pekakas	1,140	1,140	1,140	-	0%
Jumlah:	**1,140**	**1,140**	**1,140**	**-**	**0%**
JUMLAH PERBELANJAAN	**10,130**	**10,121**	**9,986**	**10**	**0%**
UNTUNG / (RUGI) BERSIH	**49,930**	**49,920**	**50,044**	**10**	**0%**

KOSAWIT MART SDN BHD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
JUALAN BARANG RUNCIT	-	-	1,950,000	-	-
(-) KOS JUALAN BARANG RUNCIT	-	-	1,621,500	-	-
(-) KOS PENGANGKUTAN	-	-	1,000	-	-
PENDAPATAN LAIN	44,650	64,151	46,200	(19,501)	-30%
UNTUNG KASAR	**44,650**	**64,151**	**373,700**	**(19,501)**	**-30%**
PERBELANJAAN PENTADBIRAN	10	6	137,910	4	69%
PERBELANJAAN PENGURUSAN	-	-	6,060	-	-
PEMBAIKAN & PENYELENGGARAAN	2,000	1,500	9,030	500	33%
PERBELANJAAN AM	9,440	8,953	103,745	487	5%
PERBELANJAAN KEWANGAN	30	22	450	8	37%
PERBELANJAAN SUSUTNILAI	26,460	26,450	49,320	10	0%
JUMLAH PERBELANJAAN	**37,940**	**36,932**	**306,515**	**1,008**	**3%**
UNTUNG/(RUGI) BERSIH	**6,710**	**27,220**	**67,185**	**(20,510)**	**-75%**

KOSAWIT MART SDN BHD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Jualan Barang Runcit					
Barangan Kedai Runcit Jualan	-	-	1,200,000	-	-
Barangan Runcit Pembekal Kosmart	-	-	750,000	-	-
Jumlah:	**-**	**-**	**1,950,000**	**-**	**-**
Belian Barang Runcit					
Barangan Kedai Runcit Jualan	-	-	984,000	-	-
Barangan Runcit Pembekal Kosmart	-	-	637,500	-	-
Jumlah:	**-**	**-**	**1,621,500**	**-**	**-**
Pendapatan Runcit					
Barangan Kedai Runcit Jualan	-	-	216,000	-	-
Barangan Runcit Pembekal Kosmart	-	-	112,500	-	-
Jumlah:	**-**	**-**	**328,500**	**-**	**-**
Kos Pengangkutan					
Kos Pengangkutan	-	-	1,000	-	-
Jumlah:	**-**	**-**	**1,000**	**-**	**-**
Pendapatan Lain					
Faedah Bank	150	206	120	(56)	-27%
Sewa Kios	2,500	30,000	46,080	(27,500)	-92%
Caj Perkhidmatan 5%	42,000	33,946	-	8,054	24%
Lain-lain	-	-	-	-	-
Jumlah:	**44,650**	**64,151**	**46,200**	**(19,501)**	**-30%**
JUMLAH PENDAPATAN KASAR	**44,650**	**64,151**	**373,700**	**(19,501)**	**-30%**
Perbelanjaan Pentadbiran					
Pentadbiran - Servis Tax	10	6	900	4	69%
Yuran Pengurusan - KKSKSB	-	-	3,000	-	-
Gaji	-	-	105,720	-	-
Perubatan	-	-	1,300	-	-
Gaji Lebih Masa	-	-	6,480	-	-
KWSP	-	-	13,770	-	-
SOCSO	-	-	1,820	-	-
SOCSO (SIP)	-	-	220	-	-
Bonus	-	-	4,700	-	-
Jumlah:	**10**	**6**	**137,910**	**4**	**69%**
Perbelanjaan Pengurusan					
Elaun Mesyuarat					
a) ALK	-	-	2,400	-	-
b) Kakitangan	-	-	1,200	-	-
c) Pengangkutan	-	-	-	-	-
d) Ad-Hoc	-	-	-	-	-
Tiket Penerbangan/Penginapan	-	-	1,300		-
Belanja Mesyuarat					-
a) Makan & Minum (Sarapan, Tengah hari c	-	-	1,160	-	-
Subsisten Outstation	-	-	-	-	-
Kakitangan - Pengangkutan	-	-	-	-	-
Jumlah:	**-**	**-**	**6,060**	**-**	**-**
Perbelanjaan Pembaikan dan Penyelenggaraan					
Komputer (Sofware - Autocount)	2,000	1,500	1,320	500	33%
Penyelenggaraan Kedai	-	-	7,710	-	-
Jumlah:	**2,000**	**1,500**	**9,030**	**500**	**33%**

KOSAWIT MART SDN BHD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Perbelanjaan Am					
Minor Aset	-	-	1,000	-	-
Lesen					
a) Lesen Berniaga	350	429	635	(79)	-18%
b) Lesen Beras	-	-	20	-	-
c) Lesen Timbangan	-	-	100	-	-
Perbelanjaan Lain	-	-	2,500	-	-
Insurans Kedai dan Barang	-	-	1,000	-	-
Sewa Kedai	-	-	36,000	-	-
Utilities Elektrik	-	-	41,000	-	-
Utilities Air	-	-	-	-	-
Keraian	-	-	500	-	-
Alat Tulis dan Percetakan	90	168	5,000	(78)	-47%
Penalti	-	-	-	-	-
Service tax	-	356	-	(356)	-100%
Belanja Promosi	-	-	2,500	-	-
Telefon	-	-	4,850	-	-
Pos dan Telefon	-	-	40	-	-
Derma	-	-	300	-	-
Secretarial Fee	3,000	3,000	2,300	-	0%
Audit Fee	6,000	5,000	6,000	1,000	20%
Jumlah:	**9,440**	**8,953**	**103,745**	**487**	**5%**
Perbelanjaan Kewangan					
Rounding Adjustment	-	-	-	-	-
Bank Caj	30	22	50	8	37%
MBB Merchant Charge	-	-	400	-	-
Jumlah:	**30**	**22**	**450**	**8**	**37%**
Perbelanjaan Susut Nilai					
Pekakas	12,168	12,158	24,420	10	0%
Perabot	1,980	1,980	4,410	(0)	0%
Renovation	12,312	12,312	20,490	-	0%
Jumlah:	**26,460**	**26,450**	**49,320**	**10**	**0%**
JUMLAH PERBELANJAAN	**37,940**	**36,932**	**306,515**	**1,008**	**3%**
UNTUNG / (RUGI) BERSIH	**6,710**	**27,220**	**67,185**	**(20,510)**	**-75%**

KOSAWIT PETROLEUM BERHAD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
JUALAN	17,868,000	19,156,766	20,418,000	(1,288,766)	-7%
(-) BELIAN	16,393,920	17,596,391	18,987,600	(1,202,471)	-7%
PENDAPATAN JUALAN RUNCIT	33,600	31,765	42,000	1,835	6%
PENDAPATAN LAIN	85,200	75,443	10,800	9,757	13%
JUMLAH PENDAPATAN KASAR	**1,592,880**	**1,667,583**	**1,483,200**	**(74,703)**	**-4%**
PERBELANJAAN MAT KOPETRO	100,000	100,000	150,000	-	0%
PERBELANJAAN PENTADBIRAN	491,869	465,423	442,701	26,446	6%
PERBELANJAAN PEJABAT	149,590	125,132	124,220	24,458	20%
PERBELANJAAN ALK	35,450	31,740	42,050	3,711	12%
PERBELANJAAN PENGURUSAN	23,382	22,941	38,682	441	2%
PEMBAIKAN & PENYELENGGARAAN	61,440	47,986	49,440	13,454	28%
PERBELANJAAN AM	164,660	163,843	97,180	817	0%
PERBELANJAAN KEWANGAN	5,000	4,956	5,000	44	1%
PERBELANJAAN SUSUTNILAI	96,929	88,892	132,519	8,037	9%
JUMLAH PERBELANJAAN OPERASI	**1,128,320**	**1,050,913**	**1,081,792**	**77,407**	**7%**
KEUNTUNGAN BERSIH	**464,560**	**616,670**	**401,408**	**(152,110)**	**-25%**

KOSAWIT PETROLEUM BERHAD
BAJET 2027

DESCRIPTION	2027 BAJET RM		2026 PINDAAN RM		2026 BAJET RM		BAJET 2027 VS PINDAAN 2026 VARIANS RM		BAJET 2027 VS PINDAAN 2026 VARIANS %	
Jualan Minyak	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**
Liter	3,960,000	4,800,000	4,135,105	4,555,152	4,920,000	4,800,000	(175,105)	244,848	-4%	5%
RM	8,316,000	9,552,000	9,376,940	9,779,826	10,578,000	9,840,000	(1,060,940)	(227,826)	-11%	-2%
Jumlah:	**8,316,000**	**9,552,000**	**9,376,940**	**9,779,826**	**10,578,000**	**9,840,000**	**(1,060,940)**	**(227,826)**	**-11%**	**-2%**
Belian Minyak	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**
Liter	3,960,000	4,800,000	4,135,105	4,555,152	4,920,000	4,800,000	(175,105)	244,848	-4%	5%
RM	7,729,920	8,664,000	8,633,997	8,962,393	9,987,600	9,000,000	(904,077)	(298,393)	-10%	-3%
Jumlah:	**7,729,920**	**8,664,000**	**8,633,997**	**8,962,393**	**9,987,600**	**9,000,000**	**(904,077)**	**(298,393)**	**-10%**	**-3%**
PENDAPATAN JUALAN MINYAK	**586,080**	**888,000**	**742,943**	**817,432**	**590,400**	**840,000**	**(156,863)**	**70,568**	**-21%**	**9%**
Jualan Kedai Mart		**33,600**		**31,765**		**42,000**		**1,835**		**6%**
Kos Jualan Runcit										
Stok Awal		-		-		-		-		-
Belian		-		-		-		-		-
Stok Akhir		-		-		-		-		-
Jumlah Kos Jualan		**-**		**-**		**-**		**-**		**-**
PENDAPATAN JUALAN MART		**33,600**		**31,765**		**42,000**		**1,835**		**6%**
Pendapatan Lain										
Pendapatan Lain		-		-		-		-		-
Faedah Bank		1,200		1,620		1,200		(420)		-26%
Performance Margin		84,000		74,938		9,600		9,062		12%
Petron - Red Hot Special		-		(1,115)		-		1,115		-100%
Jumlah:		**85,200**		**75,443**		**10,800**		**9,757**		**13%**
JUMLAH PENDAPATAN OPERASI		**1,592,880**		**1,667,583**		**1,483,200**		**(74,703)**		**-4%**
Mesyuarat Agung		**100,000**		**100,000**		**150,000**		**-**		**0%**
Perbelanjaan Pentadbiran										
Gaji		403,680		354,525		332,520		49,155		14%
Perubatan		7,200		6,211		6,900		989		16%
Gaji Lebih Masa		18,000		17,506		18,000		494		3%
Bonus		-		27,052		34,302		(27,052)		-100%
Insentif		2,800		1,700		1,400		1,100		65%
KWSP		52,478		51,178		43,228		1,300		3%
SOCSO		6,903		6,322		5,686		581		9%
SOCSO (SIP)		807		730		665		78		11%
Penalti		-		200		-		(200)		-100%
Jumlah:		**491,869**		**465,423**		**442,701**		**26,446**		**6%**
Perbelanjaan Pejabat										
Air		1,800		2,545		890		(745)		-29%
Elektrik		26,520		29,266		26,400		(2,746)		-9%
Telefon		2,280		2,280		2,280		(0)		0%
Keraian		4,200		2,000		6,600		2,200		110%
Alat Tulis dan Percetakan		30,000		25,371		24,000		4,629		18%
Kurier dan Pos		200		200		200		-		0%
Sewa Tanah		60,000		60,000		36,000		-		0%
Cukai Tanah/Pintu		6,390		-		6,390		6,390		-
Derma		1,000		1,785		1,000		(785)		-44%
Servis Tax		1,200		1,685		4,460		(485)		-29%
Insurans		16,000		-		16,000		16,000		-
Jumlah:		**149,590**		**125,132**		**124,220**		**24,458**		**20%**
Perbelanjaan ALK										
Elaun Tetap		21,000		18,000		21,000		3,000		17%
ALK										
a) Elaun Mesyuarat		3,500		5,700		5,250		(2,200)		-39%
b) Elaun Ad-Hoc		1,500		-		1,500		1,500		-
c) Pengangkutan		5,350		3,600		7,000		1,751		49%
d) Kursus dan latihan		-		-		-		-		-
e) Penginapan/Subsisten		2,100		2,100		4,800		-		0%
Belanja Mesyuarat										-
a) Makan & Minum (Sarapan, Tengal		2,000		2,340		2,500		(340)		-15%
Jumlah:		**35,450**		**31,740**		**42,050**		**3,711**		**12%**

KOSAWIT PETROLEUM BERHAD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Perbelanjaan Kakitangan dan Penyelaras					
Kakitangan dan Penyelaras					
a) Elaun	500	2,350	4,800	(1,850)	-79%
b) Elaun Kerja Rasmi	-	100	-	(100)	-100%
c) Pengangkutan	7,000	12,259	18,000	(5,259)	-43%
d) Kursus dan latihan	6,800	2,772	6,800	4,028	145%
e) Penginapan/Subsisten	6,882	5,460	6,882	1,422	26%
Tiket Penerbangan/Subsisten					-
a) BKI - TWU - BKI	2,200	-	2,200	2,200	-
Jumlah:	**23,382**	**22,941**	**38,682**	**441**	**2%**
Perbelanjaan Pembaikan dan Penyelenggaraan					
Stesen	48,000	32,548	48,000	15,452	47%
Komputer	1,440	2,438	1,440	(998)	-41%
Kenderaan	12,000	13,000	-	(1,000)	-8%
Jumlah:	**61,440**	**47,986**	**49,440**	**13,454**	**28%**
Perbelanjaan Am					
Minor Aset	4,000	1,750	3,000	2,250	129%
Lesen					
a) Lesen Berniaga	60	30	60	30	100%
b) Lesen PDA	1,000	-	1,000	1,000	-
c) Lesen CSA	-	-	-	-	-
c) Lesen Penyimpanan Petroleum	-	1,005	-	(1,005)	-100%
Yuran Pengurusan - KKSKSB	60,000	60,000	12,000	-	0%
Yuran Audit	19,000	19,000	17,000	-	0%
Kos Pengangkutan	300	166	300	134	81%
Merchant Service Charge	2,900	3,383	2,880	(483)	-14%
Radiant POS - Stesen	9,600	9,600	9,600	-	0%
GHL Machine Service Charge	1,440	1,405	720	35	2%
Fleetcard Service Charge	4,320	4,396	2,880	(76)	-2%
Maybank Merchant Charge	14,040	14,817	11,400	(777)	-5%
Perbelanjaan Lain	12,000	11,810	7,240	190	2%
Uniform Staff	2,000	2,263	1,500	(263)	-12%
Professional Fee	31,000	31,000	27,600	-	0%
HRD Corp	3,000	3,128		(128)	-4%
Parking & Toll Fee	-	91	-	(91)	-100%
Allowance on impairment loss on receiv	-	-	-	-	-
Jumlah:	**164,660**	**163,843**	**97,180**	**817**	**0%**
Perbelanjaan Kewangan					
Bank Caj	5,000	4,956	5,000	44	1%
Jumlah:	**5,000**	**4,956**	**5,000**	**44**	**1%**
Perbelanjaan Susut Nilai					
Bangunan	68,490	68,494	68,490	(4)	0%
Perabot/Pekakas	28,439	20,398	56,064	8,041	39%
Renovation	-	-	7,965	-	-
Jumlah:	**96,929**	**88,892**	**132,519**	**8,037**	**9%**
JUMLAH PERBELANJAAN	**1,128,320**	**1,050,913**	**1,081,792**	**77,407**	**7%**
JUMLAH PENDAPATAN	**464,560**	**616,670**	**401,408**	**(152,110)**	**-25%**

MOREASIATRAVEL SDN BHD
BAJET 2027

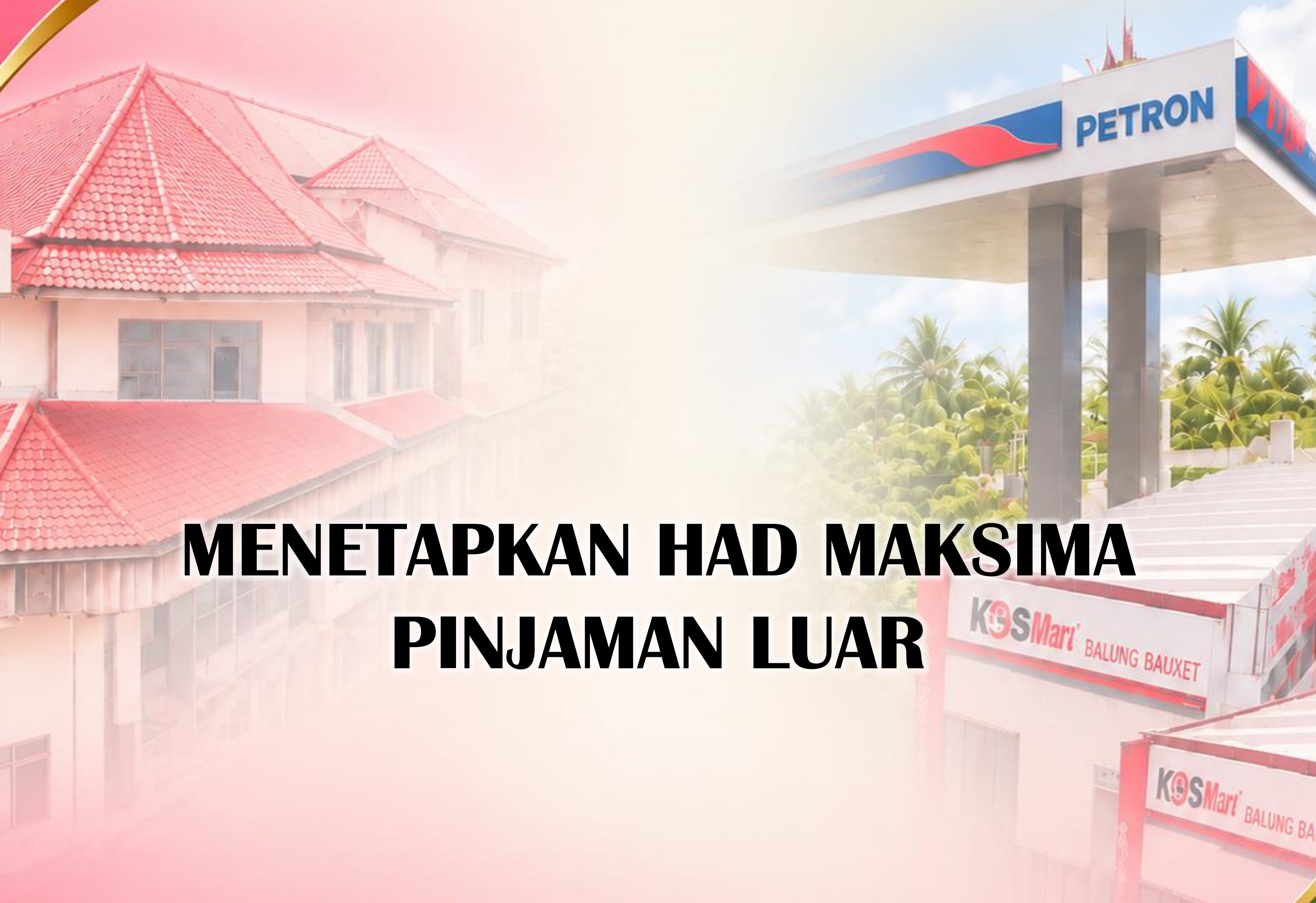
DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
PENDAPATAN JUALAN TIKET	84,000	37,601	-	46,399	123%
PENDAPATAN INBOUND	-	-	-	-	-
PENDAPATAN LAIN	850	800	30	50	6%
JUMLAH PENDAPATAN KASAR	**84,850**	**38,401**	**30**	**46,449**	**121%**
PERBELANJAAN PENTADBIRAN	-	-	-	-	-
PERBELANJAAN ALK	6,200	-	-	6,200	-
PEMBAIKAN & PENYELENGGARAAN	2,200	2,030	600	170	8%
PERBELANJAAN AM	15,300	12,848	8,630	2,452	19%
PERBELANJAAN KEWANGAN	800	723	1,110	77	11%
PERBELANJAAN SUSUTNILAI	-	-	-	-	-
PERBELANJAAN LAIN - HOLDING CO.	-	-	-	-	-
JUMLAH PERBELANJAAN OPERASI	**24,500**	**15,601**	**10,340**	**8,899**	**57%**
UNTUNG/(RUGI) BERSIH	**60,350**	**22,800**	**(10,310)**	**37,550**	**165%**

MOREASIATRAVEL SDN BHD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Modal Pusingan					
Modal Tunai	-	-	-	-	-
Kad Korporat	-	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**	**-**
Jualan Kasar					
Penjualan Tiket	216,000	172,954	-	43,046	25%
Inbound	-	-	-	-	-
Jumlah:	**216,000**	**172,954**	**-**	**43,046**	**25%**
Kos Pembelian Tiket					
Pembelian Tiket	132,000	135,353	-	(3,353)	-2%
Inbound	-	-	-	-	-
Jumlah:	**132,000**	**135,353**	**-**	**(3,353)**	**-2%**
Pendapatan Jualan Tiket					
Jualan Tiket	84,000	37,601	-	46,399	123%
Inbound	-	-	-	-	-
Jumlah:	**84,000**	**37,601**	**-**	**46,399**	**123%**
Pendapatan Lain					
Faedah Bank	850	800	30	50	6%
Pendapatan Lain	-	-	-	-	-
Jumlah:	**850**	**800**	**30**	**50**	**6%**
JUMLAH PENDAPATAN KASAR	**84,850**	**38,401**	**30**	**46,449**	**121%**
Perbelanjaan Pentadbiran					
Gaji	-	-	-	-	-
Perubatan	-	-	-	-	-
KWSP	-	-	-	-	-
SOCSO	-	-	-	-	-
SOCSO - SIP	-	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**	**-**
Perbelanjaan ALK					
Elaun Mesyuarat					
a) ALK	1,500	-	-	1,500	-
b) Pengurus/Executive	700	-	-	700	-
c) Pengangkutan ALK	2,000	-	-	2,000	-
d) Pengangkutan Kakitangan	2,000	-	-	2,000	-
Subsisten Outstation	-	-	-	-	-
Jumlah:	**6,200**	**-**	**-**	**6,200**	**-**
Perbelanjaan Pembaikan & Penyelenggaraan					
Komputer (Software-mysoft)	2,200	2,030	600	170	8%
Pejabat	-	-	-	-	-
Jumlah:	**2,200**	**2,030**	**600**	**170**	**8%**

MOREASIATRAVEL SDN BHD
BAJET 2027

DESCRIPTION	2027 BAJET RM	2026 PINDAAN RM	2026 BAJET RM	BAJET 2027 VS PINDAAN 2026 VARIANS RM	BAJET 2027 VS PINDAAN 2026 VARIANS %
Perbelanjaan Am					
Lesen					
a) Lesen Berniaga	30	230	30	(200)	-87%
b) Lesen IATA	-	-	1,400	-	-
c) Lesen MATTA	200	-	-	200	-
d) Lesen MOTAC	-	-	-	-	-
e) Lesen MITA	-	-	200	-	-
f) Lesen Data Perlindungan	610	602	-	8	1%
Yuran Audit	4,800	4,700	3,000	100	2%
Yuran Setiausaha	2,000	2,000	2,000	-	0%
Servis tax	10	4	-	6	178%
Alat Tulis & Percetakan	750	313	-	438	140%
Kurier, pos dan telefon	-	-	-	-	-
Perbelanjaan Lain	1,000	-	-	1,000	-
Caj Penalti	-	-	-	-	-
Iklan	900	-	-	900	-
Yuran Professional	5,000	5,000	2,000	-	0%
Telefon	-	-	-	-	-
Jumlah:	**15,300**	**12,848**	**8,630**	**2,452**	**19%**
Perbelanjaan Kewangan					
Bank caj	800	723	1,110	77	11%
Jumlah:	**800**	**723**	**1,110**	**77**	**11%**
Perbelanjaan Susut Nilai					
Susutnilai Komputer	-	-	-	-	-
Susutnilai Peralatan Pejabat	-	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**	**-**
Perbelanjaan Lain - Holding Co.					
Holding Co.	-	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**	**-**
JUMLAH PERBELANJAAN	**24,500**	**15,601**	**10,340**	**8,899**	**57%**
UNTUNG/(RUGI) BERSIH	**60,350**	**22,800**	**(10,310)**	**37,550**	**165%**



MENETAPKAN HAD MAKSIMA PINJAMAN LUAR

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
MESYUARAT AGUNG TAHUNAN KE-35

MENETAPKAN HAD MAKSIMA PINJAMAN LUAR DAN PELABURAN

Agenda ini dikemukakan dalam Mesyuarat Agung Tahunan ke 35 untuk memberi kuasa kepada Lembaga Koperasi untuk menentukan had maksima pinjaman luar dan pelaburan bagi membiayai aktiviti projek pembangunan, pembelian harta tetap, hartanah dan lain-lain keterhutangan sejumlah RM10,000,000 daripada mana-mana pihak bank dan institusi kewangan untuk kepentingan Koperasi dan anggotanya bagi tahun dan bajet kewangan 2025:-

PERKARA	**(RM)**
Pembangunan Petronas	5,000,000
Pembangunan Taman Sawit	5,000,000
Jumlah	**10,000,000**

PERBANDINGAN SEBENAR 2025 DENGAN BAJET 2025

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
A. KEUNTUNGAN BERSIH PERNIAGAAN OPERASI KKSKSB				
PENGANGKUTAN BTS	818,713	1,269,587	(450,873)	-36%
PENDAPATAN KOSMART	117,658	212,470	(94,812)	-45%
PEMBEKALAN DIESEL DAN PELINCIR	73,833	69,300	4,533	7%
PENDAPATAN ANGGOTA	40,763	68,150	(27,387)	-40%
PENDAPATAN LAIN	287,273	182,000	105,273	58%
JUMLAH PENDAPATAN PERNIAGAAN OPERASI KKSKSB	**1,338,240**	**1,801,507**	**(463,266)**	**-26%**
B. PERBELANJAAN				
PERBELANJAAN MESYUARAT AGUNG	449,712	200,000	249,712	125%
PERBELANJAAN PENTADBIRAN	319,721	369,200	(49,479)	-13%
PERBELANJAAN PEJABAT	68,245	85,250	(17,005)	-20%
PERBELANJAAN ALK	137,716	187,920	(50,204)	-27%
PERBELANJAAN BIRO	13,205	17,900	(4,695)	-26%
PERBELANJAAN JKAD	13,736	17,240	(3,504)	-20%
PERBELANJAAN PENYELARAS DAN KAKITANGAN	176,166	226,720	(50,554)	-22%
PERBELANJAAN AM	126,017	160,250	(34,233)	-21%
PERBELANJAAN KEWANGAN	45,691	65,840	(20,149)	-31%
PERBELANJAAN SUSUTNILAI	81,808	99,120	(17,312)	-17%
JUMLAH PERBELANJAAN PENTADBIRAN DAN PENGURUSAN	**1,432,016**	**1,429,440**	**2,576**	**0%**
A - B. PENDAPATAN PERNIAGAAN KKSKSB	**(93,776)**	**372,067**	**(465,842)**	**-125%**
C. KEUNTUNGAN/(RUGI) BERSIH PERNIAGAAN ANAK SYARIKAT KKSKSB				
KOSAWIT PETROLEUM BERHAD	596,977	503,960	93,017	18%
STESEN MINYAK PETRONAS	-	178,075	(178,075)	-100%
MOREASIATRAVEL SDN BHD	34,005	25,094	8,911	36%
KSKSB - SAWIT HOLDINGS (SABAH) SDN BHD	(4,402)	-	(4,402)	-
KOSAWIT MART SDN BHD (KOSMART BALUNG SUPERMARKET)	(395)	120,000	(120,395)	-100%
JUMLAH KEUNTUNGAN/(RUGI) BERSIH PERNIAGAAN ANAK SYARIKAT KKSKSB	**626,185**	**827,129**	**(200,944)**	**-24%**
KEUNTUNGAN/(KERUGIAN) BERSIH PENDAPATAN PERNIAGAAN OPERASI KKSKSB DAN ANAK SYARIKAT KKSKSB	**532,409**	**1,199,196**	**(666,787)**	**-56%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
1. PERNIAGAAN OPERASI KKSKSB				
1.1 PENGANGKUTAN BTS				
- Ladang Sungai Balung	336,380	452,300	(115,919)	-26%
- Ladang Sungai Kawa	125,735	154,251	(28,515)	-18%
- Ladang Sebrang	159,730	347,040	(187,311)	-54%
- Ladang Matamba	25,127	108,632	(83,505)	-77%
- Ladang Mensuli	86,224	65,252	20,972	32%
- Ladang Boonrich	20,986	48,512	(27,526)	-57%
- Ladang Oscar	1,514	6,550	(5,036)	-77%
- Ladang Sepagaya	63,018	87,050	(24,032)	-28%
JUMLAH PENDAPATAN BERSIH PENGANGKUTAN BTS	**818,713**	**1,269,587**	**(450,873)**	**-36%**
1.2 PENDAPATAN OPERASI KOSMART				
- Kosmart Kalabakan	45,098	120,000	(74,901)	-62%
- Kosmart Sungai Sungai	48,040	44,470	3,570	8%
- Kosmart Sungai Pin	24,519	48,000	(23,481)	-49%
JUMLAH PENDAPATAN BERSIH KOSMART	**117,658**	**212,470**	**(94,812)**	**-45%**
1.3 PEMBEKALAN DIESEL DAN PELINCIR				
- Petrol	408	512	(104)	-20%
- Pelincir - Tawau	27,974	19,100	8,874	46%
- Pelincir - Lahad Datu	18,043	22,700	(4,657)	-21%
- Pelincir - Sandakan	15,719	17,160	(1,441)	-8%
- Pelincir - West Coast	11,689	9,828	1,861	19%
JUMLAH PENDAPATAN OPERASI PEMBEKALAN DIESEL	**73,833**	**69,300**	**4,533**	**7%**
1.4 PENDAPATAN ANGGOTA				
- Dividen Pinjaman Anggota	47,415	65,280	(17,865)	-27%
- Pinjaman Am	1,700	1,800	(100)	-6%
- Yuran Masuk Ahli	10,690	20,000	(9,310)	-47%
- Insuran Anggota	(19,042)	(18,930)	(112)	1%
JUMLAH PENDAPATAN ANGGOTA	**40,763**	**68,150**	**(27,387)**	**-40%**
PENDAPATAN LAIN				
Pendapatan Pelaburan dan Faedah Bank	27,043	28,100	(1,057)	-4%
Pendapatan Sewa	70,500	78,000	(7,500)	-10%
Pendapatan Sewa - Taman Sawit	104,500	48,000	56,500	118%
Yuran Perkhidmatan	67,750	24,000	43,750	182%
Pendapatan Agen Insurans	2,830	3,500	(670)	-19%
Pendapatan Lain	14,050	-	14,050	-
60% Dividen Stesen Minyak	-	-	-	-
Percetakan dan Alat Tulis	600	400	200	50%
Pendapatan Vendor	-	-	-	-
JUMLAH PENDAPATAN LAIN	**287,273**	**182,000**	**105,273**	**58%**
JUMLAH PENDAPATAN PERNIAGAAN OPERASI KKSKSB	**1,338,240**	**1,801,507**	**(463,266)**	**-26%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
2. PERBELANJAAN KKSKSB				
Perbelanjaan Mesyuarat Agung dan Anggota				
Belanja Mesyuarat Agung	449,712	200,000	249,712	125%
Jumlah:	**449,712**	**200,000**	**249,712**	**125%**
Perbelanjaan Pentadbiran				
Gaji Kakitangan	314,835	369,200	(54,365)	-15%
Gaji Lebih Masa	1,036	-	1,036	-
Gaji Kontrak	3,850	-	3,850	-
Jumlah:	**319,721**	**369,200**	**(49,479)**	**-13%**
Perbelanjaan Pejabat				
Alat Tulis dan Percetakan	15,304	16,650	(1,346)	-8%
Minor Aset (Pembelian di bawah RM1,000)	395	3,000	(2,605)	-87%
Penghantaran Surat dan Surat Khabar	1,359	2,400	(1,041)	-43%
Elektrik	9,712	11,400	(1,688)	-15%
Air	848	1,440	(592)	-41%
Pelbagai	6,473	6,960	(487)	-7%
Telefon	6,874	7,200	(326)	-5%
Pembaikan dan Penyelenggaran	15,091	15,800	(709)	-4%
Pembaikan dan Penyelenggaran Kenderaan	12,190	20,400	(8,210)	-40%
Kenderaan SWA1558 - Interest	-	-	-	-
Jumlah:	**68,245**	**85,250**	**(17,005)**	**-20%**
Perbelanjaan ALK				
Elaun	65,400	66,000	(600)	-1%
Kursus dan Latihan	-	12,000	(12,000)	-100%
Elaun Mesyuarat	12,000	36,000	(24,000)	-67%
Elaun Kerja Rasmi	300	5,400	(5,100)	-94%
Pengangkutan	14,246	23,400	(9,154)	-39%
Penginapan	25,054	16,200	8,854	55%
Belanja Mesyuarat	5,842	15,960	(10,118)	-63%
Belanja Mesyuarat Ad-Hoc	14,874	12,960	1,914	15%
Jumlah:	**137,716**	**187,920**	**(50,204)**	**-27%**
Perbelanjaan Biro				
Pengurusan	12,755	4,000	8,755	219%
Perkhidmatan dan Keanggotaan	-	2,500	(2,500)	-100%
Komunikasi dan Informasi	-	2,500	(2,500)	-100%
Projek Pembangunan Hartanah	450	3,300	(2,850)	-86%
Pematuhan dan Audit	-	3,100	(3,100)	-100%
Pengangkutan BTB	-	2,500	(2,500)	-100%
Jumlah:	**13,205**	**17,900**	**(4,695)**	**-26%**
Perbelanjaan JKAD				
Elaun Kerja Rasmi	6,200	7,800	(1,600)	-21%
Penginapan / Subsisten	2,752	6,240	(3,488)	-56%
Pengangkutan	4,784	3,200	1,584	49%
Jumlah:	**13,736**	**17,240**	**(3,504)**	**-20%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan Kakitangan dan Penyelaras				
Kursus dan Latihan	5,400	10,000	(4,600)	-46%
Elaun Kerja Rasmi	1,387	7,200	(5,813)	-81%
Pengangkutan	15,865	18,000	(2,135)	-12%
Penginapan	15,728	12,600	3,128	25%
Elaun Kakitangan dan Kerani	15,000	20,400	(5,400)	-26%
Bonus Kakitangan	51,657	83,000	(31,343)	-38%
Belanja Perubatan Kakitangan	10,295	11,000	(705)	-6%
Subsidi Perumahan Kakitangan	8,209	8,400	(191)	-2%
KWSP	47,217	50,000	(2,783)	-6%
Socso	4,854	5,400	(546)	-10%
Insuran SIP	555	720	(165)	-23%
Jumlah:	**176,166**	**226,720**	**(50,554)**	**-22%**
Perbelanjaan Am				
Lesen	2,655	200	2,455	1228%
Cukai Tanah/Pintu	6,321	7,100	(779)	-11%
Cukai Tanah/Pintu - Sg Balung	2,557	5,000	(2,443)	-49%
Yuran Audit	26,730	24,000	2,730	11%
Yuran Professional	5,957	7,000	(1,043)	-15%
Hutang Lapuk	11,658	-	11,658	-
Yuran Setiausaha	-	5,000	(5,000)	-100%
Penalti	142	-	142	-
Yuran Guaman	-	25,000	(25,000)	-100%
Cukai Jalan	-	200	(200)	-100%
Parking and Toll Fee	2,316	2,200	116	5%
Derma	5,000	3,500	1,500	43%
Keraian	12,036	12,000	36	0%
Insuran - Pejabat	7,044	3,000	4,044	135%
Insuran - Kenderaan	-	3,000	(3,000)	-100%
Insuran - Taman Sawit	4,614	4,600	14	0%
Insuran - Kakitangan	-	18,500	(18,500)	-100%
Insuran - FFB	8,756	9,000	(244)	-3%
Iklan	-	3,800	(3,800)	-100%
Yuran Tender	350	250	100	40%
Caj Perkhidmatan	2,762	2,500	262	10%
Sewa Tanah Stesen	24,000	24,000	-	0%
Legal Fee	-	-	-	-
Perbelanjaan Lain - FFB	-	400	(400)	-100%
Yuran Pendaftaran	375	-	375	-
HRD Corp Levy Fee	2,743	-	2,743	-
Jumlah:	**126,017**	**160,250**	**(34,233)**	**-21%**
Perbelanjaan Kewangan				
Bank Caj - Tawau	6,642	5,000	1,642	33%
Faedah Pinjaman (Maybank)	39,049	60,840	(21,791)	-36%
Jumlah:	**45,691**	**65,840**	**(20,149)**	**-31%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan Susutnilai				
Pejabat (MB) - Belanja Susutnilai - Bangunan	18,591	19,200	(609)	-3%
Pejabat (MB) - Belanja Susutnilai - Pekakas/Perabot	7,329	7,800	(471)	-6%
Taman Sawit - Belanja Susut Nilai - Bangunan	36,998	37,200	(202)	-1%
St Balung - Belanja Susut Nilai - Bangunan	631	720	(89)	-12%
Rumah - Taman Sawit	4,200	-	4,200	-
Kenderaan	6,592	25,200	(18,608)	-74%
Pejabat (MB) - Belanja Susustnilai - Renovation	7,467	9,000	(1,533)	-17%
Jumlah:	**81,808**	**99,120**	**(17,312)**	**-17%**
JUMLAH PERBELANJAAN	**1,432,016**	**1,429,440**	**2,576**	**0%**
PENDAPATAN BERSIH OPERASI KKSKSB	**(93,776)**	**372,067**	**(465,842)**	**-125%**
3. PERNIAGAAN ANAK SYARIKAT KKSKSB				
3.1 Kosawit Petroleum Berhad	596,977	503,960	93,017	18%
3.2 Stesen Minyak Petronas Balung	-	178,075	(178,075)	-100%
Jumlah:	**596,977**	**682,035**	**(85,058)**	**-12%**
3.3 Moreasiatravel Sdn Bhd	34,005	25,094	8,911	36%
3.4 KSKSB - Sawit Holdings (Sabah) Sdn Bhd	(4,402)	-	(4,402)	-
Jumlah:	**29,603**	**25,094**	**4,509**	**18%**
3.5 Kosawit Mart Sdn Bhd (Kosmart Balung Supermarket)	(395)	120,000	(120,395)	-100%
Jumlah:	**(395)**	**120,000**	**(120,395)**	**-100%**
JUMLAH PENDAPATAN PERNIAGAAN OPERASI ANAK SYARIKAT	**626,185**	**827,129**	**(200,944)**	**-24%**
PENDAPATAN BERSIH OPERASI KKSKSB DAN ANAK SYARIKAT	**532,409**	**1,199,196**	**(666,787)**	**-56%**

KOSMART KALABAKAN
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
JUALAN BARANG RUNCIT	714,219	1,250,250	(536,031)	-43%
(-) KOS JUALAN BARANG RUNCIT	549,848	1,000,200	(450,352)	-45%
(-) KOS PENGANGKUTAN	19,346	20,400	(1,054)	-5%
PENDAPATAN LAIN	1,128	230	898	391%
UNTUNG KASAR	146,153	229,880	(83,727)	-36%
PERBELANJAAN PENTADBIRAN	82,995	80,040	2,955	4%
PERBELANJAAN PENGURUSAN	1,305	8,960	(7,655)	-85%
PEMBAIKAN & PENYELENGGARAAN	1,332	2,190	(858)	-39%
PERBELANJAAN AM	12,907	9,400	3,507	37%
PERBELANJAAN KEWANGAN	735	960	(225)	-23%
PERBELANJAAN SUSUTNILAI	1,781	7,500	(5,719)	-76%
JUMLAH PERBELANJAAN	101,055	109,050	(7,995)	-7%
UNTUNG/(RUGI) BERSIH	45,098	120,830	(75,732)	-63%

KOSMART KALABAKAN
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Jualan Barang Runcit				
Barangan Runcit	714,219	1,250,250	(536,031)	-43%
Jumlah:	**714,219**	**1,250,250**	**(536,031)**	**-43%**
Belian Barang Runcit				
Barangan Runcit				
Stok Awal	382,905	-	382,905	-
Belian Barang Runcit	553,477	1,000,200	(446,723)	-45%
Pulangan belian	(2,332)	-	(2,332)	-
Stok Akhir	(384,202)	-	(384,202)	-
Jumlah:	**549,848**	**1,000,200**	**(450,352)**	**-45%**
Pendapatan Runcit				
Barangan Runcit	164,371	250,050	(85,679)	-34%
Jumlah:	**164,371**	**250,050**	**(85,679)**	**-34%**
Kos Pengangkutan				
Kos Pengangkutan	19,346	20,400	(1,054)	-5%
Jumlah:	**19,346**	**20,400**	**(1,054)**	**-5%**
Pendapatan Lain				
Faedah Bank	128	230	(102)	-44%
Pendapatan Lain	1,000		1,000	-
Jumlah:	**1,128**	**230**	**898**	**391%**
JUMLAH PENDAPATAN KASAR	**146,153**	**229,880**	**(83,727)**	**-36%**
Perbelanjaan Pentadbiran				
Elaun Penyelaras	3,000	3,000	-	0%
Pentadbiran - Servis Tax	278	-	278	-
Yuran Pengurusan - KKSKSB	3,000	3,000	-	0%
Gaji Kakitangan dan Penjaga Kedai	68,118	60,000	8,118	14%
Perubatan Kakitangan dan Penjaga Kedai	955	1,300	(345)	-27%
Gaji Lebih Masa	2,229	4,160	(1,931)	-46%
KWSP	4,538	3,120	1,418	45%
SOCSO	608	410	198	48%
SOCSO (SIP)	70	50	20	39%
Bonus	200	5,000	(4,800)	-96%
Jumlah:	**82,995**	**80,040**	**2,955**	**4%**

KOSMART KALABAKAN
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan Pengurusan				
Elaun Mesyuarat				
a) ALK	-	2,500	(2,500)	-100%
b) Executive	-	520	(520)	-100%
c) Pengangkutan	-	420	(420)	-100%
d) Ad-Hoc	-	-	-	-
Tiket Penerbangan/Penginapan	-	-	-	-
a) BKI - TWU - BKI	-	3,000	(3,000)	-100%
b) TWU - BKI - TWU	-	1,200	(1,200)	-100%
Belanja Mesyuarat	-		-	-
a) Makan & Minum (Sarapan, Tengah hari c	-	600	(600)	-100%
Subsisten Outstation	255	720	(465)	-65%
Biro Kosmart	1,050		1,050	-
Jumlah:	**1,305**	**8,960**	**(7,655)**	**-85%**
Perbelanjaan Pembaikan dan Penyelenggaraan				
Kenderaan	-	900	(900)	-100%
Komputer (Sofware - Autocount)	1,332	1,290	42	3%
Jumlah:	**1,332**	**2,190**	**(858)**	**-39%**
Perbelanjaan Am				
Minor Aset	395	500	(105)	-21%
Lesen				
a) Lesen Berniaga	30	30	-	0%
Perbelanjaan Lain	300	360	(60)	-17%
Insurans Kedai dan Barang	305	300	5	2%
Sewa Kedai	3,600	3,600	-	0%
Upah Angkat Barang	50	570	(520)	-91%
Keraian	-	500	(500)	-100%
Yuran Audit	2,000	2,100	(100)	-5%
Alat Tulis dan Percetakan	1,229	1,440	(212)	-15%
Penalti	160	-	160	-
Telefon dan pos	150	-	150	-
Caj 5% perkhidmatan	4,689	-	4,689	-
Jumlah:	**12,907**	**9,400**	**3,507**	**37%**
Perbelanjaan Kewangan				
Bank Caj	735	960	(225)	-23%
Jumlah:	**735**	**960**	**(225)**	**-23%**
Perbelanjaan Susut Nilai				
Perabot/Pekakas	1,001	7,500	(6,499)	-87%
Renovation	780	-	780	-
Jumlah:	**1,781**	**7,500**	**(5,719)**	**-76%**
JUMLAH PERBELANJAAN	**101,055**	**109,050**	**(7,995)**	**-7%**
UNTUNG / (RUGI) BERSIH	**45,098**	**120,830**	**(75,732)**	**-63%**

KOSMART SUNGAI PIN
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
PENDAPATAN BARANG RUNCIT	305,977	547,500	(241,523)	-44%
(-) KOS JUALAN BARANG RUNCIT	229,702	438,000	(208,298)	-48%
(-) KOS PENGANGKUTAN	6,078	10,200	(4,122)	-40%
PENDAPATAN LAIN	41	120	(79)	-66%
UNTUNG KASAR	70,238	99,420	(29,182)	-29%
PERBELANJAAN PENTADBIRAN	28,206	26,370	1,836	7%
PERBELANJAAN PENGURUSAN	958	8,320	(7,362)	-88%
PEMBAIKAN & PENYELENGGARAAN	1,180	3,000	(1,820)	-61%
PERBELANJAAN AM	10,851	8,680	2,171	25%
PERBELANJAAN KEWANGAN	48	120	(72)	-60%
PERBELANJAAN SUSUTNILAI	4,475	4,930	(455)	-9%
JUMLAH PERBELANJAAN	45,718	51,420	(5,702)	-11%
UNTUNG/(RUGI) BERSIH	24,519	48,000	(23,481)	-49%

KOSMART SUNGAI PIN
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Jualan Barang Runcit				
Barangan Runcit	305,977	547,500	(241,523)	-44%
Jumlah:	**305,977**	**547,500**	**(241,523)**	**-44%**
Belian Barang Runcit				
Barangan Runcit				
Stok Awal	265,913	-	265,913	-
Belian Barang Runcit	268,867	438,000	(169,133)	-39%
Stok Akhir	(305,078)	-	(305,078)	-
Jumlah:	**229,702**	**438,000**	**(208,298)**	**-48%**
Pendapatan Runcit				
Barangan Runcit	76,275	109,500	(33,225)	-30%
Jumlah:	**76,275**	**109,500**	**(33,225)**	**-30%**
Kos Pengangkutan				
Kos Pengangkutan	6,078	10,200	(4,122)	-40%
Jumlah:	**6,078**	**10,200**	**(4,122)**	**-40%**
Pendapatan Lain				
Faedah Bank	41	120	(79)	-66%
Jumlah:	**41**	**120**	**(79)**	**-66%**
JUMLAH PENDAPATAN KASAR	**70,238**	**99,420**	**(29,182)**	**-29%**
Perbelanjaan Pentadbiran				
Elaun Penyelaras	3,000	3,000	-	0%
Pentadbiran - Servis Tax	286	60	226	377%
Yuran Pengurusan - KKSKSB	3,000	3,000	-	0%
Gaji Kakitangan dan Penjaga Kedai	20,200	18,000	2,200	12%
Perubatan Kakitangan dan Penjaga Kedai	-	150	(150)	-100%
Gaji Lebih Masa	1,619	2,160	(541)	-25%
Bonus	100	-	100	-
Jumlah:	**28,206**	**26,370**	**1,836**	**7%**
Perbelanjaan Pengurusan				
Elaun Mesyuarat	-	-	-	-
a) ALK	-	2,500	(2,500)	-100%
b) Executive	-	400	(400)	-100%
c) Pengangkutan	332	420	(88)	-21%
Tiket Penerbangan/Penginapan	-	-	-	-
a) BKI - TWU - BKI	-	3,000	(3,000)	-100%
b) TWU - BKI - TWU	-	1,200	(1,200)	-100%
Belanja Mesyuarat	-	-	-	-
a) Makan & Minum (Sarapan, Tengah hari d	-	600	(600)	-100%
Subsisten Outstation	561	200	361	181%
Insuran kakitangan	65	-	65	-
Jumlah:	**958**	**8,320**	**(7,362)**	**-88%**

KOSMART SUNGAI PIN
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan Pembaikan dan Penyelenggaraan				
Kenderaan	-	2,400	(2,400)	-100%
Komputer (Sofware - Autocount)	1,180	600	580	97%
Kedai	-	-	-	-
Jumlah:	**1,180**	**3,000**	**(1,820)**	**-61%**
Perbelanjaan Am				
Minor Aset	52	1,000	(948)	-95%
Lesen				
a) Lesen Berniaga	-	30	(30)	-100%
b) Lesen Beras	-	-	-	-
Perbelanjaan Lain	1,207	-	1,207	-
Insurans Kedai dan Barang	307	400	(93)	-23%
Sewa Kedai	3,600	3,600	-	0%
Upah Angkat Barang	60	650	(590)	-91%
Keraian	-	500	(500)	-100%
Yuran Audit	1,884	2,100	(216)	-10%
Alat Tulis dan Percetakan	384	400	(16)	-4%
Penalti	-	-	-	-
Kerugian Barang Runcit	-	-	-	-
Telefon dan pos	-	-	-	-
Caj 5% perkhidmatan	3,357	-	3,357	-
Jumlah:	**10,851**	**8,680**	**2,171**	**25%**
Perbelanjaan Kewangan				
Bank Caj	48	120	(72)	-60%
Jumlah:	**48**	**120**	**(72)**	**-60%**
Perbelanjaan Susut Nilai				
Pekakas	4,475	4,850	(375)	-8%
Perabot	-	80	(80)	-100%
Jumlah:	**4,475**	**4,930**	**(455)**	**-9%**
JUMLAH PERBELANJAAN	**45,718**	**51,420**	**(5,702)**	**-11%**
UNTUNG / (RUGI) BERSIH	**24,519**	**48,000**	**(23,481)**	**-49%**

KOSMART SUNGAI SUNGAI
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
PENDAPATAN BARANG RUNCIT	-	-	-	-
(-) KOS JUALAN BARANG RUNCIT	-	-	-	-
(-) KOS PENGANGKUTAN	-	-	-	-
PENDAPATAN LAIN	60,024	60,060	(36)	0%
UNTUNG KASAR	60,024	60,060	(36)	0%
PERBELANJAAN PENTADBIRAN	2,152	3,000	(848)	-28%
PERBELANJAAN PENGURUSAN	253	4,240	(3,987)	-94%
PEMBAIKAN & PENYELENGGARAAN	1,455	1,300	155	12%
PERBELANJAAN AM	6,941	4,250	2,691	63%
PERBELANJAAN KEWANGAN	45	40	5	13%
PERBELANJAAN SUSUTNILAI	1,137	2,760	(1,623)	-59%
JUMLAH PERBELANJAAN	11,983	15,590	(3,607)	-23%
UNTUNG/(RUGI) BERSIH	48,040	44,470	3,570	8%

KOSMART SUNGAI SUNGAI
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Jualan Barang Runcit				
Barangan Runcit	-	-	-	-
Jumlah:	-	-	-	-
Belian Barang Runcit				
Barangan Runcit				
Stok Awal	376,955	-	376,955	-
Belian Barang Runcit	-	-	-	-
Stok Akhir	(376,955)	-	(376,955)	-
Jumlah:	-	-	-	-
Pendapatan Runcit				
Barangan Runcit	-	-	-	-
Jumlah:	-	-	-	-
Kos Pengangkutan				
Kos Pengangkutan	-	-	-	-
Jumlah:	-	-	-	-
Pendapatan Lain				
Faedah Bank	24	60	(36)	-60%
Pendapatan - JV	60,000	60,000	-	0%
Jumlah:	**60,024**	**60,060**	**(36)**	**0%**
JUMLAH PENDAPATAN KASAR	**60,024**	**60,060**	**(36)**	**0%**
Perbelanjaan Pentadbiran				
Elaun Penyelaras	-	3,000	(3,000)	-100%
Pentadbiran - Servis Tax	268	-	268	-
Yuran Pengurusan - KKSKSB	-	-	-	-
Yuran Audit	1,884	-	1,884	-
Gaji Kakitangan dan Penjaga Kedai	-	-	-	-
Gaji Lebih Masa	-	-	-	-
Bonus	-	-	-	-
Jumlah:	**2,152**	**3,000**	**(848)**	**-28%**
Perbelanjaan Pengurusan				
Elaun Mesyuarat	-			
a) ALK	-	1,250	(1,250)	-100%
b) Executive	-	260	(260)	-100%
c) Pengangkutan	-	210	(210)	-100%
Tiket Penerbangan/Penginapan				
a) BKI - TWU - BKI	-	1,500	(1,500)	-100%
b) TWU - BKI - TWU	-	600	(600)	-100%
Belanja Mesyuarat				
a) Makan & Minum (Sarapan, Tengah hari c	-	300	(300)	-100%
Subsisten Outstation	253	120	133	111%
Jumlah:	**253**	**4,240**	**(3,987)**	**-94%**

KOSMART SUNGAI SUNGAI
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan Pembaikan dan Penyelenggaraan				
Komputer (Sofware - Autocount)	1,455	1,300	155	12%
Jumlah:	**1,455**	**1,300**	**155**	**12%**
Perbelanjaan Am				
Lesen				
a) Lesen Berniaga	34	60	(26)	-44%
b) Lesen Beras	-	50	(50)	-100%
c) Lesen LPG	-	150	(150)	-100%
d) Lesen Timbangan	-	90	(90)	-100%
Perbelanjaan Lain	-	-	-	-
Insurans Kedai dan Barang	307	300	7	2%
Sewa Kedai	6,300	3,600	2,700	75%
Alat Tulis dan Percetakan	280	-	280	-
Telefon dan pos	20	-	20	-
Jumlah:	**6,941**	**4,250**	**2,691**	**63%**
Perbelanjaan Kewangan				
Bank Caj	45	40	5	13%
Jumlah:	**45**	**40**	**5**	**13%**
Perbelanjaan Susut Nilai				
Pekakas	1,137	2,760	(1,623)	-59%
Jumlah:	**1,137**	**2,760**	**(1,623)**	**-59%**
JUMLAH PERBELANJAAN	**11,983**	**15,590**	**(3,607)**	**-23%**
UNTUNG / (RUGI) BERSIH	**48,040**	**44,470**	**3,570**	**8%**

KOSMART BALUNG SUPERMARKET
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
JUALAN BARANG RUNCIT	1,054,504	3,480,960	(2,426,456)	-70%
(-) KOS JUALAN BARANG RUNCIT	917,930	2,965,800	(2,047,870)	-69%
(-) KOS PENGANGKUTAN	1,500	250	1,250	500%
PENDAPATAN LAIN	51,738	57,720	(5,982)	-10%
UNTUNG KASAR	186,812	572,630	(385,818)	-67%
PERBELANJAAN PENTADBIRAN	86,844	275,330	(188,486)	-68%
PERBELANJAAN PENGURUSAN	981	12,720	(11,739)	-92%
PEMBAIKAN & PENYELENGGARAAN	7,989	9,600	(1,611)	-17%
PERBELANJAAN AM	64,553	105,400	(40,848)	-39%
PERBELANJAAN KEWANGAN	402	1,260	(858)	-68%
PERBELANJAAN SUSUTNILAI	26,438	48,320	(21,882)	-45%
JUMLAH PERBELANJAAN	187,206	452,630	(265,424)	-59%
UNTUNG/(RUGI) BERSIH	(395)	120,000	(120,395)	-100%

KOSMART BALUNG SUPERMARKET
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Jualan Barang Runcit				
Barangan Kedai Runcit Jualan	372,475	2,939,760	(2,567,285)	-87%
Barangan Runcit Pembekal Kosmart	682,029	541,200	140,829	26%
Jumlah:	**1,054,504**	**3,480,960**	**(2,426,456)**	**-70%**
Belian Barang Runcit				
Barangan Kedai Runcit Jualan	917,930	2,449,800	(1,531,870)	-63%
Barangan Runcit Pembekal Kosmart	-	516,000	(516,000)	-100%
Jumlah:	**917,930**	**2,965,800**	**(2,047,870)**	**-69%**
Pendapatan Runcit				
Barangan Kedai Runcit Jualan	136,574	489,960	(1,035,415)	-211%
Barangan Runcit Pembekal Kosmart	-	25,200	656,829	2606%
Jumlah:	**136,574**	**515,160**	**(378,586)**	**-73%**
Kos Pengangkutan				
Kos Pengangkutan	1,500	250	1,250	500%
Jumlah:	**1,500**	**250**	**1,250**	**500%**
Pendapatan Lain				
Faedah Bank	214	240	(26)	-11%
Sewa Kios	40,619	57,480	(16,861)	-29%
Lain-lain	2,859	-	2,859	-
Caj Perkhidmatan 5%	8,046	-	8,046	-
Jumlah:	**51,738**	**57,720**	**(5,982)**	**-10%**
JUMLAH PENDAPATAN KASAR	**186,812**	**572,630**	**(385,818)**	**-67%**
Perbelanjaan Pentadbiran				
Pentadbiran - Servis Tax	742	480	262	55%
Yuran Pengurusan - KKSKSB	1,500	3,000	(1,500)	-50%
Cukai Pintu	-	1,500	(1,500)	-100%
Gaji	61,357	214,200	(152,843)	-71%
Perubatan	1,048	5,520	(4,472)	-81%
Gaji Lebih Masa	6,278	5,400	878	16%
KWSP	3,286	27,850	(24,565)	-88%
SOCSO	1,268	3,740	(2,472)	-66%
SOCSO (SIP)	67	440	(373)	-85%
Bonus	11,298	13,200	(1,902)	-14%
Jumlah:	**86,844**	**275,330**	**(188,486)**	**-68%**

KOSMART BALUNG SUPERMARKET
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan Pengurusan				
Elaun Mesyuarat				
a) ALK	501	5,000	(4,499)	-90%
b) Kakitangan	350	1,400	(1,050)	-75%
c) Ad-Hoc	-	1,300	(1,300)	-100%
Tiket Penerbangan/Penginapan	-	3,000	(3,000)	-100%
Belanja Mesyuarat	-	-	-	-
a) Makan & Minum (Sarapan, Tengah hari c	-	1,540	(1,540)	-100%
Subsisten Outstation	-	480	(480)	-100%
Kakitangan - Pengangkutan	130	-	130	-
Jumlah:	**981**	**12,720**	**(11,739)**	**-92%**
Perbelanjaan Pembaikan dan Penyelenggaraan				
Komputer (Sofware - Autocount)	3,711	3,600	111	3%
Penyelenggaraan Kedai	4,278	6,000	(1,722)	-29%
Jumlah:	**7,989**	**9,600**	**(1,611)**	**-17%**
Perbelanjaan Am				
Minor Aset	1,645	1,000	645	64%
Lesen				
a) Lesen Berniaga		140	(140)	-100%
b) Lesen Beras	-	250	(250)	-100%
c) Lesen LPG	-	250	(250)	-100%
b) Lesen Timbangan		90	(90)	-100%
c) Lesen Frozen	-	310	(310)	-100%
Perbelanjaan Lain	1,393	8,400	(7,007)	-83%
Insurans Kedai dan Barang	1,326	1,000	326	33%
Sewa Kedai	15,000	36,000	(21,000)	-58%
Utilities Elektrik	23,893	41,160	(17,267)	-42%
Utilities Air	670	-	670	-
Keraian		750	(750)	-100%
Alat Tulis dan Percetakan	4,350	2,400	1,950	81%
Penalti	57	-	57	-
Telefon	3,636	4,850	(1,214)	-25%
Pos dan Telefon	28	-	28	-
Derma		300	(300)	-100%
Secretarial Fee	6,694	4,500	2,194	49%
Audit Fee	5,860	4,000	1,860	47%
Jumlah:	**64,553**	**105,400**	**(40,848)**	**-39%**
Perbelanjaan Kewangan				
Dividen 6%		-	-	-
Rounding Adjustment	(10)	-	(10)	-
Bank Caj	20	300	(280)	-93%
MBB Merchant Charge	393	960	(567)	-59%
Jumlah:	**402**	**1,260**	**(858)**	**-68%**

KOSMART BALUNG SUPERMARKET
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan Susut Nilai				
Pekakas	12,151	23,520	(11,369)	-48%
Perabot	1,980	4,400	(2,420)	-55%
Renovation	12,307	20,400	(8,093)	-40%
Jumlah:	**26,438**	**48,320**	**(21,882)**	**-45%**
JUMLAH PERBELANJAAN	**187,206**	**452,630**	**(265,424)**	**-59%**
UNTUNG / (RUGI) BERSIH	**(395)**	**120,000**	**(120,395)**	**-100%**

KOSAWIT PETROLEUM BERHAD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
JUALAN	18,928,527	20,160,000	(1,231,473)	-6%
(-) BELIAN	17,373,358	18,744,000	(1,370,642)	-7%
PENDAPATAN JUALAN RUNCIT	28,334	44,100	(15,766)	-36%
PENDAPATAN LAIN	10,924	10,800	124	1%
UNTUNG KASAR	1,594,427	1,470,900	123,527	8%
PERBELANJAAN MAT KOPETRO	76,755	100,000	(23,245)	-23%
PERBELANJAAN PENTADBIRAN	410,739	437,960	(27,221)	-6%
PERBELANJAAN PEJABAT	148,799	85,140	63,659	75%
PERBELANJAAN ALK	18,750	29,500	(10,750)	-36%
PERBELANJAAN KAKITANGAN DAN PENYELARAS	8,325	33,800	(25,475)	-75%
PEMBAIKAN & PENYELENGGARAAN	73,390	49,440	23,950	48%
PERBELANJAAN AM	150,657	97,000	53,657	55%
PERBELANJAAN KEWANGAN	752	4,920	(4,168)	-85%
PERBELANJAAN SUSUTNILAI	109,284	129,180	(19,896)	-15%
JUMLAH PERBELANJAAN	997,450	966,940	30,510	3%
UNTUNG/(RUGI) BERSIH	596,977	503,960	93,017	18%

KOSAWIT PETROLEUM BERHAD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM		2025 BAJET RM		SEBENAR 2025 VS BAJET 2025 VARIANS RM		SEBENAR 2025 VS BAJET 2025 VARIANS %	
Jualan Minyak	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**
Liter	4,208,481	4,720,930	4,800,000	4,800,000	(591,519)	(79,070)	-12%	-2%
RM	9,086,705	9,841,822	10,320,000	9,840,000	(1,233,295)	1,822	-12%	0%
Jumlah:	**9,086,705**	**9,841,822**	**10,320,000**	**9,840,000**	**(1,233,295)**	**1,822**	**-12%**	**0%**
Belian Minyak	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**
Liter	4,550,250	4,309,820	4,800,000	4,800,000	(249,750)	(490,180)	-5%	-10%
RM	8,403,162	8,970,196	9,744,000	9,000,000	(1,340,838)	(29,804)	-14%	0%
Jumlah:	**8,403,162**	**8,970,196**	**9,744,000**	**9,000,000**	**(1,340,838)**	**(29,804)**	**-14%**	**0%**
PENDAPATAN JUALAN MINYAK	**683,543**	**871,626**	**576,000**	**840,000**	**107,543**	**31,626**	**19%**	**4%**
Jualan Kedai Mart		**236,132**		**44,100**		**192,032**		**435%**
Kos Jualan Runcit								
Stok Awal		173,668		-		173,668		-
Belian		201,144		-		201,144		-
Stok Akhir		(167,014)		-		(167,014)		-
Jumlah Kos Jualan		**207,798**		**-**		**207,798**		**-**
PENDAPATAN JUALAN MART		**28,334**		**44,100**		**(15,766)**		**-36%**
Pendapatan Lain								
Pendapatan Lain		521		-		521		-
Faedah Bank		955		1,200		(245)		-20%
Performance Margin		8,896		9,600		(704)		-7%
Petron - Red Hot Special		553				553		-
Jumlah:		**10,924**		**10,800**		**124**		**1%**
JUMLAH PENDAPATAN OPERASI		**1,594,427**		**1,470,900**		**123,527**		**8%**
Mesyuarat Agung		**76,755**		**100,000**		**(23,245)**		**-23%**
Perbelanjaan Pentadbiran								
Gaji		301,591		314,040		(12,449)		-4%
Perubatan		5,754		6,050		(296)		-5%
Gaji Lebih Masa		15,930		18,000		(2,070)		-11%
Bonus		35,415		39,360		(3,945)		-10%
KWSP		45,405		53,389		(7,984)		-15%
SOCSO		5,624		6,281		(657)		-10%
SOCSO (SIP)		569		840		(272)		-32%
Penalti		452		-		452		-
Jumlah:		**410,739**		**437,960**		**(27,221)**		**-6%**
Perbelanjaan Pejabat								
Air		1,789		1,600		189		12%
Elektrik		26,006		26,400		(394)		-1%
Telefon		2,285		2,280		5		0%
Keraian		1,469		6,600		(5,131)		-78%
Alat Tulis dan Percetakan		29,450		21,500		7,950		37%
Kurier dan Pos		121		200		(79)		-39%
Sewa Tanah		60,000		-		60,000		-
Cukai Tanah/Pintu		6,170		5,750		420		7%
Derma		4,566		1,000		3,566		357%
Servis Tax		2,320		2,810		(490)		-17%
Insurans		14,623		17,000		(2,377)		-14%
Jumlah:		**148,799**		**85,140**		**63,659**		**75%**

KOSAWIT PETROLEUM BERHAD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan ALK				
Elaun Tetap	17,500	18,000	(500)	-3%
ALK				
a) Elaun Mesyuarat	1,250	3,000	(1,750)	-58%
b) Elaun Ad-Hoc		1,500	(1,500)	-100%
c) Pengangkutan		-	-	-
d) Penginapan/Subsisten		6,000	(6,000)	-100%
Belanja Mesyuarat				
a) Makan & Minum (Sarapan, Tengah hari (		1,000	(1,000)	-100%
Jumlah:	**18,750**	**29,500**	**(10,750)**	**-36%**
Perbelanjaan Kakitangan dan Penyelaras				
Kakitangan dan Penyelaras				
a) Elaun	250	2,100	(1,850)	-88%
b) Elaun Kerja Rasmi		100	(100)	-100%
c) Pengangkutan	2,933	18,000	(15,067)	-84%
d) Kursus dan latihan	3,100	4,800	(1,700)	-35%
e) Penginapan/Subsisten	2,041	6,600	(4,559)	-69%
Tiket Penerbangan/Subsisten	-		-	-
a) BKI - TWU - BKI	-	2,200	(2,200)	-100%
Subsisten Outstation	-	-	-	-
Jumlah:	**8,325**	**33,800**	**(25,475)**	**-75%**
Perbelanjaan Pembaikan dan Penyelenggaraan				
Stesen	58,552	48,000	10,552	22%
Komputer	2,486	1,440	1,046	73%
Kenderaan	12,351	-	12,351	-
Jumlah:	**73,390**	**49,440**	**23,950**	**48%**
Perbelanjaan Am				
Minor Aset	3,091	3,000	91	3%
Lesen			-	-
a) Lesen Berniaga	230	100	130	130%
b) Lesen PDA	-	1,000	(1,000)	-100%
Yuran Pengurusan - KKSKSB	60,000	12,000	48,000	400%
Yuran Audit	18,354	17,000	1,354	8%
Kos Pengangkutan	-	300	(300)	-100%
Merchant Service Charge	2,653	2,400	253	11%
Radiant POS - Stesen	9,600	9,600	-	0%
GHL Machine Service Charge	1,214	600	614	102%
Fleetcard Service Charge	4,168	2,760	1,408	51%
Maybank Merchant Charge	13,798	11,400	2,398	21%
Perbelanjaan Lain	9,693	7,240	2,453	34%
Uniform Staff	919	2,000	(1,081)	-54%
Professional Fee	7,309	27,600	(20,291)	-74%
Penalty	-	-	-	-
Parking and toll fee	149	-	149	-
HRD Corp	5,529	-	5,529	-
Allowance on impairment loss on receivable	13,950	-	13,950	-
Jumlah:	**150,657**	**97,000**	**53,657**	**55%**
Perbelanjaan Kewangan				
Bank Caj	752	4,920	(4,168)	-85%
Jumlah:	**752**	**4,920**	**(4,168)**	**-85%**

KOSAWIT PETROLEUM BERHAD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan Susut Nilai				
Bangunan	68,490	68,490	0	0%
Perabot/Pekakas	34,010	53,280	(19,270)	-36%
Renovation	6,784	7,410	(626)	-8%
Jumlah:	**109,284**	**129,180**	**(19,896)**	**-15%**
JUMLAH PERBELANJAAN	**997,450**	**966,940**	**30,510**	**3%**
JUMLAH PENDAPATAN	**596,977**	**503,960**	**93,017**	**18%**

MOREASIATRAVEL SDN BHD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
PENDAPATAN - JUALAN TIKET	1,099	42,000	(40,901)	-97%
PENDAPATAN - FAEDAH BANK	50,290	24	50,266	209442%
UNTUNG KASAR	51,390	42,024	9,366	22%
PERBELANJAAN PENTADBIRAN	-	-	-	-
PERBELANJAAN ALK DAN KAKITANGAN	-	-	-	-
PEMBAIKAN & PENYELENGGARAAN	2,162	1,500	662	44%
PERBELANJAAN AM	14,452	14,030	422	3%
PERBELANJAAN KEWANGAN	771	1,400	(630)	-45%
PERBELANJAAN LAIN - HOLDING CO.	4,402	-	4,402	0%
JUMLAH PERBELANJAAN	21,786	16,930	4,856	29%
UNTUNG/(RUGI) BERSIH	29,603	25,094	4,509	18%

MOREASIATRAVEL SDN BHD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Modal Pusingan				
Modal Tunai	180,000	-	-	-
Kad Korporat	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**
Jualan Kasar				
Jualan Tiket	33,364	-	33,364	-
Inbound	-	42,000	(42,000)	-100%
Jumlah:	**33,364**	**42,000**	**(8,636)**	**-21%**
Kos Pembelian Tiket				
Pembelian Tiket	32,265	-	32,265	-
Inbound	-	-	-	-
Jumlah:	**32,265**	**-**	**32,265**	**-**
Kos Jualan Tiket				
Jualan Tiket	1,099	-	1,099	-
Inbound	-	42,000	(42,000)	-100%
Jumlah:	**1,099**	**42,000**	**(40,901)**	**-97%**
Pendapatan Lain				
Faedah Bank	792	24	768	3201%
Pendapatan Lain	49,498	-	49,498	-
Jumlah:	**50,290**	**24**	**50,266**	**209442%**
JUMLAH PENDAPATAN KASAR	**51,390**	**42,024**	**9,366**	**22%**
Perbelanjaan Pentadbiran				
Gaji	-	-	-	-
KWSP	-	-	-	-
SOCSO	-	-	-	-
SOCSO (SIP)	-	-	-	-
Kursus dan Latihan	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**
Perbelanjaan ALK dan Kakitangan				
Elaun Mesyuarat				
a) ALK	-	-	-	-
Belanja Mesyuarat				
Subsisten Outstation				
Jumlah:	**-**	**-**	**-**	**-**
Perbelanjaan Pembaikan dan Penyelenggaraan				
Komputer (Sofware - Mysoft)	2,162	1,500	662	44%
Jumlah:	**2,162**	**1,500**	**662**	**44%**

MOREASIATRAVEL SDN BHD
SEBENAR 2025 DAN BAJET 2025

DESCRIPTION	2025 SEBENAR RM	2025 BAJET RM	SEBENAR 2025 VS BAJET 2025 VARIANS RM	SEBENAR 2025 VS BAJET 2025 VARIANS %
Perbelanjaan Am				
Lesen				
a) Lesen Berniaga	230	30	200	667%
b) Lesen IATA	-	-	-	-
c) Lesen MATTA	-	-	-	-
d) Lesen MOTAC	-	-	-	-
e) Lesen MITA	-	-	-	-
BSP Link Agent	-	1,600	(1,600)	-100%
Yuran Audit	5,266	6,000	(734)	-12%
Yuran Setiausaha	1,986	500	1,486	297%
Yuran Perkhidmatan Pengurusan Cukai	394	600	(206)	-34%
Yuran Profesional	4,968	3,500	1,468	42%
Alat Tulis dan Percetakan	593	-	593	-
Kurier dan pos	10	-	10	-
Telefon	5	-	5	-
Caj Penalti	1,000	-	1,000	-
Debit Memo	-	1,800	(1,800)	-100%
Jumlah:	**14,452**	**14,030**	**422**	**3%**
Perbelanjaan Kewangan				
Bank Caj	771	1,400	(630)	-45%
Jumlah:	**771**	**1,400**	**(630)**	**-45%**
Perbelanjaan Lain - Holding Co.				
Holding Co.	4,402	-	4,402	-
Jumlah:	**4,402**	**-**	**4,402**	**-**
JUMLAH PERBELANJAAN	**21,786**	**16,930**	**4,856**	**29%**
UNTUNG/(RUGI) BERSIH	**29,603**	**25,094**	**4,509**	**18%**

PERBANDINGAN SEBENAR 2025 DENGAN SEBENAR 2024

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
A. KEUNTUNGAN BERSIH PERNIAGAAN OPERASI KKSKSB				
PENGANGKUTAN BTS	818,713	750,652	68,062	9%
PENDAPATAN KOSMART	117,658	133,331	(15,673)	-12%
PEMBEKALAN DIESEL DAN PELINCIR	73,833	75,661	(1,828)	-2%
PENDAPATAN ANGGOTA	40,763	48,153	(7,390)	-15%
PENDAPATAN LAIN	287,273	279,318	7,955	3%
JUMLAH PENDAPATAN PERNIAGAAN OPERASI KKSKSB	**1,338,240**	**1,287,114**	**51,126**	**4%**
B. PERBELANJAAN				
PERBELANJAAN MESYUARAT AGUNG	449,712	266,244	183,468	69%
PERBELANJAAN PENTADBIRAN	319,721	332,652	(12,931)	-4%
PERBELANJAAN PEJABAT	68,245	94,124	(25,879)	-27%
PERBELANJAAN ALK	137,716	201,374	(63,658)	-32%
PERBELANJAAN BIRO	13,205	39,316	(26,111)	-66%
PERBELANJAAN JKAD	13,736	14,782	(1,046)	-7%
PERBELANJAAN PENYELARAS DAN KAKITANGAN	176,166	110,612	65,554	59%
PERBELANJAAN AM	126,017	181,684	(55,667)	-31%
PERBELANJAAN KEWANGAN	45,691	50,751	(5,061)	-10%
PERBELANJAAN SUSUTNILAI	81,808	89,417	(7,609)	-9%
JUMLAH PERBELANJAAN PENTADBIRAN DAN PENGURUSAN	**1,432,016**	**1,380,955**	**51,061**	**4%**
A - B. PENDAPATAN PERNIAGAAN KKSKSB	**(93,776)**	**(93,841)**	**65**	**0%**
C. KEUNTUNGAN/(RUGI) BERSIH PERNIAGAAN ANAK SYARIKAT KKSKSB				
KOSAWIT PETROLEUM BERHAD	596,977	479,700	117,277	24%
STESEN MINYAK PETRONAS	-	-	-	-
MOREASIATRAVEL SDN BHD	34,005	(7,478)	41,483	-555%
KSKSB - SAWIT HOLDINGS (SABAH) SDN BHD	(4,402)	(6,758)	2,356	-35%
KOSAWIT MART SDN BHD (KOSMART BALUNG SUPERMARKET)	(395)	(102,834)	102,439	-100%
JUMLAH KEUNTUNGAN/(RUGI) BERSIH PERNIAGAAN ANAK SYARIKAT KKSKSB	**626,185**	**362,630**	**263,555**	**73%**
KEUNTUNGAN/(KERUGIAN) BERSIH PENDAPATAN PERNIAGAAN OPERASI KKSKSB DAN ANAK SYARIKAT KKSKSB	**532,409**	**268,790**	**263,619**	**98%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
1. PERNIAGAAN OPERASI KKSKSB				
1.1 PENGANGKUTAN BTS				
- Ladang Sungai Balung	336,380	185,159	151,221	82%
- Ladang Sungai Kawa	125,735	68,556	57,179	83%
- Ladang Sebrang	159,730	263,046	(103,316)	-39%
- Ladang Matamba	25,127	73,585	(48,458)	-66%
- Ladang Mensuli	86,224	74,316	11,908	16%
- Ladang Boonrich	20,986	(25,284)	46,269	-183%
- Ladang Oscar	1,514	6,000	(4,486)	-75%
- Ladang Sepagaya	63,018	105,273	(42,256)	-40%
JUMLAH PENDAPATAN BERSIH PENGANGKUTAN BTS	**818,713**	**750,652**	**68,062**	**9%**
1.2 PENDAPATAN OPERASI KOSMART				
- Kosmart Kalabakan	45,098	96,195	(51,097)	-53%
- Kosmart Sungai Sungai	48,040	20,588	27,452	133%
- Kosmart Sungai Pin	24,519	16,548	7,972	48%
JUMLAH PENDAPATAN BERSIH KOSMART	**117,658**	**133,331**	**(15,673)**	**-12%**
1.3 PEMBEKALAN DIESEL DAN PELINCIR				
- Petrol	408	-	408	-
- Pelincir - Tawau	27,974	75,661	(47,687)	-63%
- Pelincir - Lahad Datu	18,043	-	18,043	-
- Pelincir - Sandakan	15,719	-	15,719	-
- Pelincir - West Coast	11,689	-	11,689	-
JUMLAH PENDAPATAN OPERASI PEMBEKALAN DIESEL	**73,833**	**75,661**	**(1,828)**	**-2%**
1.4 PENDAPATAN ANGGOTA				
- Dividen Pinjaman Anggota	47,415	47,813	(398)	-1%
- Pinjaman Am	1,700	1,900	(200)	-11%
- Yuran Masuk Ahli	10,690	16,410	(5,720)	-35%
- Insuran Anggota	(19,042)	(17,970)	(1,072)	6%
JUMLAH PENDAPATAN ANGGOTA	**40,763**	**48,153**	**(7,390)**	**-15%**
PENDAPATAN LAIN				
Pendapatan Pelaburan dan Faedah Bank	27,043	25,792	1,250	5%
Pendapatan Sewa	70,500	76,000	(5,500)	-7%
Pendapatan Sewa - Taman Sawit	104,500	45,000	59,500	132%
Yuran Perkhidmatan	67,750	21,750	46,000	211%
Pendapatan Agen Insurans	2,830	2,767	63	2%
Pendapatan Lain	14,050	3,234	10,816	334%
60% Dividen Stesen Minyak	-	104,175	(104,175)	-100%
Percetakan dan Alat Tulis	600	400	200	50%
Pendapatan Vendor	-	200	(200)	-100%
JUMLAH PENDAPATAN LAIN	**287,273**	**279,318**	**7,955**	**3%**
JUMLAH PENDAPATAN PERNIAGAAN OPERASI KKSKSB	**1,338,240**	**1,287,114**	**51,126**	**4%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
2. PERBELANJAAN KKSKSB				
Perbelanjaan Mesyuarat Agung dan Anggota				
Belanja Mesyuarat Agung	449,712	266,244	183,468	69%
Jumlah:	**449,712**	**266,244**	**183,468**	**69%**
Perbelanjaan Pentadbiran				
Gaji Kakitangan	314,835	330,178	(15,344)	-5%
Gaji Lebih Masa	1,036	723	312	43%
Gaji Kontrak	3,850	1,750	2,100	120%
Jumlah:	**319,721**	**332,652**	**(12,931)**	**-4%**
Perbelanjaan Pejabat				
Alat Tulis dan Percetakan	15,304	16,915	(1,612)	-10%
Minor Aset (Pembelian di bawah RM1,000)	395	5,558	(5,163)	-93%
Penghantaran Surat dan Surat Khabar	1,359	1,822	(462)	-25%
Elektrik	9,712	10,716	(1,003)	-9%
Air	848	863	(15)	-2%
Pelbagai	6,473	7,556	(1,083)	-14%
Telefon	6,874	6,919	(45)	-1%
Pembaikan dan Penyelenggaran	15,091	21,903	(6,812)	-31%
Pembaikan dan Penyelenggaran Kenderaan	12,190	19,357	(7,167)	-37%
Kenderaan SWA1558 - Interest	-	2,516	(2,516)	-100%
Jumlah:	**68,245**	**94,124**	**(25,879)**	**-27%**
Perbelanjaan ALK				
Elaun	65,400	63,600	1,800	3%
Kursus dan Latihan	-	1,010	(1,010)	-100%
Elaun Mesyuarat	12,000	29,000	(17,000)	-59%
Elaun Kerja Rasmi	300	700	(400)	-57%
Pengangkutan	14,246	18,106	(3,860)	-21%
Penginapan	25,054	25,914	(860)	-3%
Belanja Mesyuarat	5,842	21,307	(15,465)	-73%
Belanja Mesyuarat Ad-Hoc	14,874	41,737	(26,862)	-64%
Jumlah:	**137,716**	**201,374**	**(63,658)**	**-32%**
Perbelanjaan Biro				
Pengurusan	12,755	6,064	6,691	110%
Perkhidmatan dan Keanggotaan	-	3,400	(3,400)	-100%
Komunikasi dan Informasi	-	-	-	-
Projek Pembangunan Hartanah	450	4,370	(3,920)	-90%
Pematuhan dan Audit	-	20,482	(20,482)	-100%
Pengangkutan BTB	-	5,000	(5,000)	-100%
Jumlah:	**13,205**	**39,316**	**(26,111)**	**-66%**
Perbelanjaan JKAD				
Elaun Kerja Rasmi	6,200	5,800	400	7%
Penginapan / Subsisten	2,752	4,438	(1,685)	-38%
Pengangkutan	4,784	4,544	239	5%
Jumlah:	**13,736**	**14,782**	**(1,046)**	**-7%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Perbelanjaan Kakitangan dan Penyelaras				
Kursus dan Latihan	5,400	2,979	2,421	81%
Elaun Kerja Rasmi	1,387	4,150	(2,763)	-67%
Pengangkutan	15,865	17,302	(1,437)	-8%
Penginapan	15,728	20,329	(4,602)	-23%
Elaun Kakitangan dan Kerani	15,000	18,800	(3,800)	-20%
Bonus Kakitangan	51,657	(28,972)	80,630	-278%
Belanja Perubatan Kakitangan	10,295	11,553	(1,258)	-11%
Subsidi Perumahan Kakitangan	8,209	8,209	-	0%
KWSP	47,217	50,598	(3,381)	-7%
Socso	4,854	5,083	(228)	-4%
Insuran SIP	555	582	(27)	-5%
Jumlah:	**176,166**	**110,612**	**65,554**	**59%**
Perbelanjaan Am				
Lesen	2,655	3,105	(450)	-14%
Cukai Tanah/Pintu	6,321	7,335	(1,014)	-14%
Cukai Tanah/Pintu - Sg Balung	2,557	26,160	(23,603)	-90%
Yuran Audit	26,730	25,000	1,730	7%
Yuran Professional	5,957	12,273	(6,316)	-51%
Hutang Lapuk	11,658	31,982	(20,324)	-64%
Yuran Setiausaha	-	-	-	-
Penalti	142	-	142	-
Yuran Guaman	-	-	-	-
Cukai Jalan	-	150	(150)	-100%
Parking and Toll Fee	2,316	2,183	133	6%
Derma	5,000	14,596	(9,596)	-66%
Keraian	12,036	8,876	3,160	36%
Insuran - Pejabat	7,044	3,310	3,734	113%
Insuran - Kenderaan	-	1,485	(1,485)	-100%
Insuran - Taman Sawit	4,614	4,529	85	2%
Insuran - Kakitangan	-	270	(270)	-100%
Insuran - FFB	8,756	9,076	(320)	-4%
Iklan	-	3,767	(3,767)	-100%
Yuran Tender	350	50	300	600%
Caj Perkhidmatan	2,762	2,696	66	2%
Sewa Tanah Stesen	24,000	24,000	-	0%
Legal Fee	-	840	(840)	-100%
Perbelanjaan Lain - FFB	-	-	-	-
Yuran Pendaftaran	375	-	375	-
HRD Corp Levy Fee	2,743	-	2,743	-
Jumlah:	**126,017**	**181,684**	**(55,667)**	**-31%**
Perbelanjaan Kewangan				
Bank Caj - Tawau	6,642	6,339	303	5%
Faedah Pinjaman (Maybank)	39,049	44,413	(5,364)	-12%
Jumlah:	**45,691**	**50,751**	**(5,061)**	**-10%**

KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Perbelanjaan Susutnilai				
Pejabat (MB) - Belanja Susutnilai - Bangunan	18,591	18,591	-	0%
Pejabat (MB) - Belanja Susutnilai - Pekakas/Perabot	7,329	7,686	(357)	-5%
Taman Sawit - Belanja Susut Nilai - Bangunan	36,998	36,998	-	0%
St Balung - Belanja Susut Nilai - Bangunan	631	631	-	0%
Rumah - Taman Sawit	4,200	-	4,200	-
Kenderaan	6,592	16,775	(10,183)	-61%
Pejabat (MB) - Belanja Susustnilai - Renovation	7,467	8,736	(1,269)	-15%
Jumlah:	**81,808**	**89,417**	**(7,609)**	**-9%**
JUMLAH PERBELANJAAN	**1,432,016**	**1,380,955**	**51,061**	**4%**
PENDAPATAN BERSIH OPERASI KKSKSB	**(93,776)**	**(93,841)**	**65**	**0%**
3. PERNIAGAAN ANAK SYARIKAT KKSKSB				
3.1 Kosawit Petroleum Berhad	596,977	479,700	117,277	24%
3.2 Stesen Minyak Petronas Balung	-	-	-	-
Jumlah:	**596,977**	**479,700**	**117,277**	**24%**
3.3 Moreasiatravel Sdn Bhd	34,005	(7,478)	41,483	-555%
3.4 KSKSB - Sawit Holdings (Sabah) Sdn Bhd	(4,402)	(6,758)	2,356	-35%
Jumlah:	**29,603**	**(14,236)**	**43,839**	**-308%**
3.5 Kosawit Mart Sdn Bhd (Kosmart Balung Supermarket)	(395)	(102,834)	102,439	-100%
Jumlah:	**(395)**	**(102,834)**	**102,439**	**-100%**
JUMLAH PENDAPATAN PERNIAGAAN OPERASI ANAK SYARIKAT	**626,185**	**362,630**	**263,555**	**73%**
PENDAPATAN BERSIH OPERASI KKSKSB DAN ANAK SYARIKAT	**532,409**	**268,790**	**263,619**	**98%**

KOSMART KALABAKAN
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
JUALAN BARANG RUNCIT	714,219	763,074	(48,855)	-6%
(-) KOS JUALAN BARANG RUNCIT	549,848	589,410	(39,562)	-7%
(-) KOS PENGANGKUTAN	19,346	17,750	1,596	9%
PENDAPATAN LAIN	1,128	150	979	654%
UNTUNG KASAR	146,153	156,064	(9,911)	-6%
PERBELANJAAN PENTADBIRAN	82,995	46,102	36,893	80%
PERBELANJAAN PENGURUSAN	1,305	618	687	111%
PEMBAIKAN & PENYELENGGARAAN	1,332	1,030	302	29%
PERBELANJAAN AM	12,907	8,550	4,357	51%
PERBELANJAAN KEWANGAN	735	741	(6)	-1%
PERBELANJAAN SUSUTNILAI	1,781	2,827	(1,047)	-37%
JUMLAH PERBELANJAAN	101,055	59,869	41,186	69%
UNTUNG/(RUGI) BERSIH	45,098	96,195	(51,097)	-53%

KOSMART KALABAKAN
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Jualan Barang Runcit				
Barangan Runcit	714,219	763,074	(48,855)	-6%
Jumlah:	**714,219**	**763,074**	**(48,855)**	**-6%**
Belian Barang Runcit				
Barangan Runcit				
Stok Awal	382,905	336,681	46,224	14%
Belian Barang Runcit	553,477	635,634	(82,157)	-13%
Pulangan belian	(2,332)	-	(2,332)	-
Stok Akhir	(384,202)	(382,905)	(1,297)	0%
Jumlah:	**549,848**	**589,410**	**(39,562)**	**-7%**
Pendapatan Runcit				
Barangan Runcit	164,371	173,664	(9,293)	-5%
Jumlah:	**164,371**	**173,664**	**(9,293)**	**-5%**
Kos Pengangkutan				
Kos Pengangkutan	19,346	17,750	1,596	9%
Jumlah:	**19,346**	**17,750**	**1,596**	**9%**
Pendapatan Lain				
Faedah Bank	128	150	(21)	-14%
Pendapatan Lain	1,000	-	1,000	-
Jumlah:	**1,128**	**150**	**979**	**654%**
JUMLAH PENDAPATAN KASAR	**146,153**	**156,064**	**(9,911)**	**-6%**
Perbelanjaan Pentadbiran				
Elaun Penyelaras	3,000	3,000	-	0%
Pentadbiran - Servis Tax	278	224	54	24%
Yuran Pengurusan - KKSKSB	3,000	3,000	-	0%
Gaji Kakitangan dan Penjaga Kedai	68,118	37,365	30,753	82%
Perubatan Kakitangan dan Penjaga Kedai	955	65	890	1369%
Gaji Lebih Masa	2,229	2,250	(21)	-1%
KWSP	4,538	260	4,278	1645%
SOCSO	608	34	574	1681%
SOCSO (SIP)	70	4	66	1682%
Bonus	200	(100)	300	-300%
Jumlah:	**82,995**	**46,102**	**36,893**	**80%**

KOSMART KALABAKAN
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Perbelanjaan Pengurusan				
Elaun Mesyuarat				
a) ALK	-	-	-	-
b) Executive	-	-	-	-
c) Pengangkutan	-	508	(508)	-100%
d) Ad-Hoc	-	-	-	-
Tiket Penerbangan/Penginapan	-	110	(110)	-100%
a) BKI - TWU - BKI	-	-	-	-
b) TWU - BKI - TWU	-	-	-	-
Belanja Mesyuarat	-	-	-	-
a) Makan & Minum (Sarapan, Tengah hari d	-	-	-	-
Subsisten Outstation	255	-	255	-
Biro Kosmart	1,050	-	1,050	-
Jumlah:	**1,305**	**618**	**687**	**111%**
Perbelanjaan Pembaikan dan Penyelenggaraan				
Kenderaan	-	-	-	-
Komputer (Sofware - Autocount)	1,332	1,030	302	29%
Jumlah:	**1,332**	**1,030**	**302**	**29%**
Perbelanjaan Am				
Minor Aset	395	-	395	-
Lesen				
a) Lesen Berniaga	30	30	-	0%
Perbelanjaan Lain	300	1,882	(1,582)	-84%
Insurans Kedai dan Barang	305	305	-	0%
Sewa Kedai	3,600	3,600	-	0%
Upah Angkat Barang	50	220	(170)	-77%
Keraian	-	-	-	-
Yuran Audit	2,000	2,100	(100)	-5%
Alat Tulis dan Percetakan	1,229	374	855	228%
Penalti	160	20	140	700%
Telefon dan pos	150	20	130	650%
Caj 5% perkhidmatan	4,689	-	4,689	-
Jumlah:	**12,907**	**8,550**	**4,357**	**51%**
Perbelanjaan Kewangan				
Bank Caj	735	741	(6)	-1%
Jumlah:	**735**	**741**	**(6)**	**-1%**
Perbelanjaan Susut Nilai				
Perabot/Pekakas	1,001	2,827	(1,827)	-65%
Renovation	780	-	780	-
Jumlah:	**1,781**	**2,827**	**(1,047)**	**-37%**
JUMLAH PERBELANJAAN	**101,055**	**59,869**	**41,186**	**69%**
UNTUNG / (RUGI) BERSIH	**45,098**	**96,195**	**(51,097)**	**-53%**

KOSMART SUNGAI PIN
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
PENDAPATAN BARANG RUNCIT	305,977	325,030	(19,053)	-6%
(-) KOS JUALAN BARANG RUNCIT	229,702	260,959	(31,256)	-12%
(-) KOS PENGANGKUTAN	6,078	6,184	(106)	-2%
PENDAPATAN LAIN	41	19	22	113%
UNTUNG KASAR	70,238	57,907	12,331	21%
PERBELANJAAN PENTADBIRAN	28,206	25,236	2,970	12%
PERBELANJAAN PENGURUSAN	958	1,224	(266)	-22%
PEMBAIKAN & PENYELENGGARAAN	1,180	1,510	(330)	-22%
PERBELANJAAN AM	10,851	8,597	2,254	26%
PERBELANJAAN KEWANGAN	48	16	33	210%
PERBELANJAAN SUSUTNILAI	4,475	4,777	(302)	-6%
JUMLAH PERBELANJAAN	45,718	41,359	4,359	11%
UNTUNG/(RUGI) BERSIH	24,519	16,548	7,972	48%

KOSMART SUNGAI PIN
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Jualan Barang Runcit				
Barangan Runcit	305,977	325,030	(19,053)	-6%
Jumlah:	**305,977**	**325,030**	**(19,053)**	**-6%**
Belian Barang Runcit				
Barangan Runcit				
Stok Awal	265,913	264,171	1,742	1%
Belian Barang Runcit	268,867	262,701	6,166	2%
Stok Akhir	(305,078)	(265,913)	(39,164)	15%
Jumlah:	**229,702**	**260,959**	**(31,256)**	**-12%**
Pendapatan Runcit				
Barangan Runcit	76,275	64,071	12,204	19%
Jumlah:	**76,275**	**64,071**	**12,204**	**19%**
Kos Pengangkutan				
Kos Pengangkutan	6,078	6,184	(106)	-2%
Jumlah:	**6,078**	**6,184**	**(106)**	**-2%**
Pendapatan Lain				
Faedah Bank	41	19	22	113%
Jumlah:	**41**	**19**	**22**	**113%**
JUMLAH PENDAPATAN KASAR	**70,238**	**57,907**	**12,331**	**21%**
Perbelanjaan Pentadbiran				
Elaun Penyelaras	3,000	3,000	-	0%
Pentadbiran - Servis Tax	286	224	62	28%
Yuran Pengurusan - KKSKSB	3,000	3,000	-	0%
Gaji Kakitangan dan Penjaga Kedai	20,200	18,000	2,200	12%
Perubatan Kakitangan dan Penjaga Kedai	-	-	-	-
Gaji Lebih Masa	1,619	1,212	408	34%
Bonus	100	(200)	300	-150%
Jumlah:	**28,206**	**25,236**	**2,970**	**12%**
Perbelanjaan Pengurusan				
Elaun Mesyuarat	-	-	-	-
a) ALK	-	-	-	-
b) Executive	-	-	-	-
c) Pengangkutan	332	-	332	-
Tiket Penerbangan/Penginapan	-	-	-	-
a) BKI - TWU - BKI	-	-	-	-
b) TWU - BKI - TWU	-	-	-	-
Belanja Mesyuarat	-	-	-	-
a) Makan & Minum (Sarapan, Tengah hari d	-	-	-	-
Subsisten Outstation	561	1,224	(663)	-54%
Insuran kakitangan	65	-	65	-
Jumlah:	**958**	**1,224**	**(266)**	**-22%**

KOSMART SUNGAI PIN
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Perbelanjaan Pembaikan dan Penyelenggaraan				
Kenderaan	-	-	-	-
Komputer (Sofware - Autocount)	1,180	1,030	150	15%
Kedai	-	480	(480)	-100%
Jumlah:	**1,180**	**1,510**	**(330)**	**-22%**
Perbelanjaan Am				
Minor Aset	52	-	52	-
Lesen				
a) Lesen Berniaga	-	30	(30)	-100%
b) Lesen Beras	-	-	-	-
Perbelanjaan Lain	1,207	1,571	(364)	-23%
Insurans Kedai dan Barang	307	372	(65)	-17%
Sewa Kedai	3,600	3,600	-	0%
Upah Angkat Barang	60	-	60	-
Keraian	-	269	(269)	-100%
Yuran Audit	1,884	2,100	(216)	-10%
Alat Tulis dan Percetakan	384	319	65	20%
Penalti	-	12	(12)	-100%
Kerugian Barang Runcit	-	305	(305)	-100%
Telefon dan pos	-	20	(20)	-100%
Caj 5% perkhidmatan	3,357	-	3,357	-
Jumlah:	**10,851**	**8,597**	**2,254**	**26%**
Perbelanjaan Kewangan				
Bank Caj	48	16	33	210%
Jumlah:	**48**	**16**	**33**	**210%**
Perbelanjaan Susut Nilai				
Pekakas	4,475	4,718	(243)	-5%
Perabot	-	59	(59)	-100%
Jumlah:	**4,475**	**4,777**	**(302)**	**-6%**
JUMLAH PERBELANJAAN	**45,718**	**41,359**	**4,359**	**11%**
UNTUNG / (RUGI) BERSIH	**24,519**	**16,548**	**7,972**	**48%**

KOSMART SUNGAI SUNGAI
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
PENDAPATAN BARANG RUNCIT	-	9,546	(9,546)	-100%
(-) KOS JUALAN BARANG RUNCIT	-	10,800	(10,800)	-100%
(-) KOS PENGANGKUTAN	-	-	-	-
PENDAPATAN LAIN	60,024	34,759	25,265	73%
UNTUNG KASAR	60,024	33,504	26,520	79%
PERBELANJAAN PENTADBIRAN	2,152	8,805	(6,652)	-76%
PERBELANJAAN PENGURUSAN	253	65	188	289%
PEMBAIKAN & PENYELENGGARAAN	1,455	1,030	425	41%
PERBELANJAAN AM	6,941	1,763	5,178	294%
PERBELANJAAN KEWANGAN	45	-	45	-
PERBELANJAAN SUSUTNILAI	1,137	1,253	(116)	-9%
JUMLAH PERBELANJAAN	11,983	12,916	(932)	-7%
UNTUNG/(RUGI) BERSIH	48,040	20,588	27,452	133%

KOSMART SUNGAI SUNGAI
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Jualan Barang Runcit				
Barangan Runcit	-	9,546	(9,546)	-100%
Jumlah:	**-**	**9,546**	**(9,546)**	**-100%**
Belian Barang Runcit				
Barangan Runcit				
Stok Awal	376,955	387,755	(10,800)	-3%
Belian Barang Runcit	-	-	-	-
Stok Akhir	(376,955)	(376,955)	-	0%
Jumlah:	**-**	**10,800**	**(10,800)**	**-100%**
Pendapatan Runcit				
Barangan Runcit	-	(1,255)	1,255	-100%
Jumlah:	**-**	**(1,255)**	**1,255**	**-100%**
Kos Pengangkutan				
Kos Pengangkutan	-	-	-	-
Jumlah:	**-**	**-**	**-**	**-**
Pendapatan Lain				
Faedah Bank	24	13	11	86%
Pendapatan - JV	60,000	34,746	25,254	73%
Jumlah:	**60,024**	**34,759**	**25,265**	**73%**
JUMLAH PENDAPATAN KASAR	**60,024**	**33,504**	**26,520**	**79%**
Perbelanjaan Pentadbiran				
Elaun Penyelaras	-	1,250	(1,250)	-100%
Pentadbiran - Servis Tax	268	224	44	20%
Yuran Pengurusan - KKSKSB	-	750	(750)	-100%
Yuran Audit	1,884	2,100	(216)	-10%
Gaji Kakitangan dan Penjaga Kedai	-	4,500	(4,500)	-100%
Gaji Lebih Masa	-	231	(231)	-100%
Bonus	-	(250)	250	-100%
Jumlah:	**2,152**	**8,805**	**(6,652)**	**-76%**
Perbelanjaan Pengurusan				
Elaun Mesyuarat	-	-	-	-
a) ALK	-	-	-	-
b) Executive	-	-	-	-
c) Pengangkutan	-	-	-	-
Tiket Penerbangan/Penginapan				
a) BKI - TWU - BKI	-	-	-	-
b) TWU - BKI - TWU	-	-	-	-
Belanja Mesyuarat				
a) Makan & Minum (Sarapan, Tengah hari d	-	-	-	-
Subsisten Outstation	253	65	188	289%
Jumlah:	**253**	**65**	**188**	**289%**

KOSMART SUNGAI SUNGAI
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Perbelanjaan Pembaikan dan Penyelenggaraan				
Komputer (Sofware - Autocount)	1,455	1,030	425	41%
Jumlah:	**1,455**	**1,030**	**425**	**41%**
Perbelanjaan Am				
Lesen				
a) Lesen Berniaga	34	53	(19)	-36%
b) Lesen Beras	-	-	-	-
c) Lesen LPG	-	-	-	-
d) Lesen Timbangan	-	-	-	-
Perbelanjaan Lain	-	170	(170)	-100%
Insurans Kedai dan Barang	307	307	-	0%
Sewa Kedai	6,300	900	5,400	600%
Alat Tulis dan Percetakan	280	313	(33)	-11%
Telefon dan pos	20	20	-	0%
Jumlah:	**6,941**	**1,763**	**5,178**	**294%**
Perbelanjaan Kewangan				
Bank Caj	45	-	45	-
Jumlah:	**45**	**-**	**45**	**-**
Perbelanjaan Susut Nilai				
Pekakas	1,137	1,253	(116)	-9%
Jumlah:	**1,137**	**1,253**	**(116)**	**-9%**
JUMLAH PERBELANJAAN	**11,983**	**12,916**	**(932)**	**-7%**
UNTUNG / (RUGI) BERSIH	**48,040**	**20,588**	**27,452**	**133%**

KOSMART BALUNG SUPERMARKET
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
JUALAN BARANG RUNCIT	1,054,504	1,701,775	(647,271)	-38%
(-) KOS JUALAN BARANG RUNCIT	917,930	1,487,449	(569,519)	-38%
(-) KOS PENGANGKUTAN	1,500	800	700	88%
PENDAPATAN LAIN	51,738	30,719	21,019	68%
UNTUNG KASAR	186,812	244,245	(57,433)	-24%
PERBELANJAAN PENTADBIRAN	86,844	188,691	(101,847)	-54%
PERBELANJAAN PENGURUSAN	981	8,767	(7,787)	-89%
PEMBAIKAN & PENYELENGGARAAN	7,989	13,398	(5,409)	-40%
PERBELANJAAN AM	64,553	103,769	(39,216)	-38%
PERBELANJAAN KEWANGAN	402	848	(446)	-53%
PERBELANJAAN SUSUTNILAI	26,438	31,605	(5,167)	-16%
JUMLAH PERBELANJAAN	187,206	347,079	(159,873)	-46%
UNTUNG/(RUGI) BERSIH	(395)	(102,835)	102,440	-100%

KOSMART BALUNG SUPERMARKET
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Jualan Barang Runcit				
Barangan Kedai Runcit Jualan	372,475	999,077	(626,602)	-63%
Barangan Runcit Pembekal Kosmart	682,029	702,698	(20,669)	-3%
Jumlah:	**1,054,504**	**1,701,775**	**(647,271)**	**-38%**
Belian Barang Runcit				
Barangan Kedai Runcit Jualan	917,930	1,487,449	(569,519)	-38%
Barangan Runcit Pembekal Kosmart	-	-	-	-
Jumlah:	**917,930**	**1,487,449**	**(569,519)**	**-38%**
Pendapatan Runcit				
Barangan Kedai Runcit Jualan	136,574	214,325	(77,752)	-36%
Barangan Runcit Pembekal Kosmart	-	-	-	-
Jumlah:	**136,574**	**214,325**	**(77,752)**	**-36%**
Kos Pengangkutan				
Kos Pengangkutan	1,500	800	700	88%
Jumlah:	**1,500**	**800**	**700**	**88%**
Pendapatan Lain				
Faedah Bank	214	92	121	131%
Sewa Kios	40,619	30,379	10,240	34%
Lain-lain	2,859	248	2,611	1053%
Caj Perkhidmatan 5%	8,046	-	8,046	-
Jumlah:	**51,738**	**30,719**	**21,019**	**68%**
JUMLAH PENDAPATAN KASAR	**186,812**	**244,245**	**(57,433)**	**-24%**
Perbelanjaan Pentadbiran				
Pentadbiran - Servis Tax	742	596	146	25%
Yuran Pengurusan - KKSKSB	1,500	3,000	(1,500)	-50%
Cukai Pintu	-	-	-	-
Gaji	61,357	153,692	(92,334)	-60%
Perubatan	1,048	853	195	23%
Gaji Lebih Masa	6,278	6,558	(280)	-4%
KWSP	3,286	21,657	(18,372)	-85%
SOCSO	1,268	2,134	(866)	-41%
SOCSO (SIP)	67	202	(136)	-67%
Bonus	11,298	-	11,298	-
Jumlah:	**86,844**	**188,691**	**(101,847)**	**-54%**

KOSMART BALUNG SUPERMARKET
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Perbelanjaan Pengurusan				
Elaun Mesyuarat				
a) ALK	501	4,250	(3,749)	-88%
b) Kakitangan	350	2,250	(1,900)	-84%
c) Ad-Hoc	-	-	-	-
Tiket Penerbangan/Penginapan	-	1,985	(1,985)	-100%
Belanja Mesyuarat	-	-	-	-
a) Makan & Minum (Sarapan, Tengah hari d	-	754	(754)	-100%
Subsisten Outstation	-	(472)	472	-100%
Kakitangan - Pengangkutan	130	-	130	-
Jumlah:	**981**	**8,767**	**(7,787)**	**-89%**
Perbelanjaan Pembaikan dan Penyelenggaraan				
Komputer (Sofware - Autocount)	3,711	1,000	2,711	271%
Penyelenggaraan Kedai	4,278	12,398	(8,120)	-65%
Jumlah:	**7,989**	**13,398**	**(5,409)**	**-40%**
Perbelanjaan Am				
Minor Aset	1,645	890	755	85%
Lesen				
a) Lesen Berniaga		666	(666)	-100%
b) Lesen Beras	-	-	-	-
c) Lesen LPG	-	-	-	-
b) Lesen Timbangan		100	(100)	-100%
c) Lesen Frozen	-	-	-	-
Perbelanjaan Lain	1,393	5,977	(4,584)	-77%
Insurans Kedai dan Barang	1,326	941	385	41%
Sewa Kedai	15,000	36,000	(21,000)	-58%
Utilities Elektrik	23,893	40,948	(17,055)	-42%
Utilities Air	670	-	670	-
Keraian		394	(394)	-100%
Alat Tulis dan Percetakan	4,350	4,754	(403)	-8%
Penalti	57	560	(503)	-90%
Telefon	3,636	4,820	(1,184)	-25%
Pos dan Telefon	28	52	(24)	-46%
Derma		300	(300)	-100%
Secretarial Fee	6,694	1,567	5,127	327%
Audit Fee	5,860	5,800	60	1%
Jumlah:	**64,553**	**103,769**	**(39,216)**	**-38%**
Perbelanjaan Kewangan				
Dividen 6%		450	(450)	-100%
Rounding Adjustment	(10)	-	(10)	-
Bank Caj	20	44	(24)	-55%
MBB Merchant Charge	393	354	38	11%
Jumlah:	**402**	**848**	**(446)**	**-53%**

KOSMART BALUNG SUPERMARKET
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Perbelanjaan Susut Nilai				
Pekakas	12,151	15,106	(2,955)	-20%
Perabot	1,980	9,919	(7,939)	-80%
Renovation	12,307	6,581	5,726	87%
Jumlah:	**26,438**	**31,605**	**(5,167)**	**-16%**
JUMLAH PERBELANJAAN	**187,206**	**347,079**	**(159,873)**	**-46%**
UNTUNG / (RUGI) BERSIH	**(395)**	**(102,835)**	**102,440**	**-100%**

KOSAWIT PETROLEUM BERHAD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
JUALAN	18,928,527	17,984,578	943,949	5%
(-) BELIAN	17,373,358	16,679,137	694,220	4%
PENDAPATAN JUALAN RUNCIT	28,334	27,781	553	2%
PENDAPATAN LAIN	10,924	17,383	(6,458)	-37%
UNTUNG KASAR	1,594,427	1,350,604	243,823	18%
PERBELANJAAN MAT KOPETRO	76,755	164,154	(87,400)	-53%
PERBELANJAAN PENTADBIRAN	410,739	347,194	63,546	18%
PERBELANJAAN PEJABAT	148,799	74,575	74,224	100%
PERBELANJAAN ALK	18,750	25,280	(6,530)	-26%
PERBELANJAAN KAKITANGAN DAN PENYELARAS	8,325	24,676	(16,351)	-66%
PEMBAIKAN & PENYELENGGARAAN	73,390	38,433	34,956	91%
PERBELANJAAN AM	150,657	73,001	77,656	106%
PERBELANJAAN KEWANGAN	752	4,512	(3,760)	-83%
PERBELANJAAN SUSUTNILAI	109,284	119,078	(9,794)	-8%
JUMLAH PERBELANJAAN	997,450	870,904	126,546	15%
UNTUNG/(RUGI) BERSIH	596,977	479,700	117,277	24%

KOSAWIT PETROLEUM BERHAD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM		2024 SEBENAR RM		SEBENAR 2025 VS SEBENAR 2024 VARIANS RM		SEBENAR 2025 VS SEBENAR 2024 VARIANS %	
Jualan Minyak	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**
Liter	4,208,481	4,720,930	4,502,857	4,357,800	(294,376)	363,130	-7%	8%
RM	9,086,705	9,841,822	8,987,859	8,996,718	98,846	845,103	1%	9%
Jumlah:	**9,086,705**	**9,841,822**	**8,987,859**	**8,996,718**	**98,846**	**845,103**	**1%**	**9%**
Belian Minyak	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**	**ADO**	**MOGAS**
Liter	4,550,250	4,309,820	4,550,250	4,310,070	-	(250)	0%	0%
RM	8,403,162	8,970,196	8,433,229	8,245,908	(30,067)	724,287	0%	9%
Jumlah:	**8,403,162**	**8,970,196**	**8,433,229**	**8,245,908**	**(30,067)**	**724,287**	**0%**	**9%**
PENDAPATAN JUALAN MINYAK	**683,543**	**871,626**	**554,630**	**750,810**	**128,913**	**120,816**	**23%**	**16%**
Jualan Kedai Mart		**236,132**		**27,781**		**208,351**	**750%**	
Kos Jualan Runcit								
Stok Awal		173,668		-		173,668	-	
Belian		201,144		-		201,144	-	
Stok Akhir		(167,014)		-		(167,014)	-	
Jumlah Kos Jualan		**207,798**		**-**		**207,798**	**-**	
PENDAPATAN JUALAN MART		**28,334**		**27,781**		**553**	**2%**	
Pendapatan Lain								
Pendapatan Lain		521		8,264		(7,743)	-94%	
Faedah Bank		955		542		413	76%	
Performance Margin		8,896		8,576		320	4%	
Petron - Red Hot Special		553				553	-	
Jumlah:		**10,924**		**17,383**		**(6,458)**	**-37%**	
JUMLAH PENDAPATAN OPERASI		**1,594,427**		**1,350,604**		**243,823**	**18%**	
Mesyuarat Agung		**76,755**		**164,154**		**(87,400)**	**-53%**	
Perbelanjaan Pentadbiran								
Gaji		301,591		276,814		24,777	9%	
Perubatan		5,754		5,218		536	10%	
Gaji Lebih Masa		15,930		13,253		2,677	20%	
Bonus		35,415		3,969		31,446	792%	
KWSP		45,405		42,285		3,120	7%	
SOCSO		5,624		5,125		499	10%	
SOCSO (SIP)		569		529		39	7%	
Penalti		452		-		452	-	
Jumlah:		**410,739**		**347,194**		**63,546**	**18%**	
Perbelanjaan Pejabat								
Air		1,789		829		960	116%	
Elektrik		26,006		23,825		2,181	9%	
Telefon		2,285		2,281		4	0%	
Keraian		1,469		2,271		(802)	-35%	
Alat Tulis dan Percetakan		29,450		21,669		7,781	36%	
Kurier dan Pos		121		-		121	-	
Sewa Tanah		60,000		-		60,000	-	
Cukai Tanah/Pintu		6,170		6,385		(215)	-3%	
Derma		4,566		500		4,066	813%	
Servis Tax		2,320		2,192		128	6%	
Insurans		14,623		14,623		-	0%	
Jumlah:		**148,799**		**74,575**		**74,224**	**100%**	

KOSAWIT PETROLEUM BERHAD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Perbelanjaan ALK				
Elaun Tetap	17,500	15,250	2,250	15%
ALK				
a) Elaun Mesyuarat	1,250	1,250	-	0%
b) Elaun Ad-Hoc		459	(459)	-100%
c) Pengangkutan		6,634	(6,634)	-100%
d) Penginapan/Subsisten		587	(587)	-100%
Belanja Mesyuarat				-
a) Makan & Minum (Sarapan, Tengah hari (		1,100	(1,100)	-100%
Jumlah:	**18,750**	**25,280**	**(6,530)**	**-26%**
Perbelanjaan Kakitangan dan Penyelaras				
Kakitangan dan Penyelaras				
a) Elaun	250	1,750	(1,500)	-86%
b) Elaun Kerja Rasmi		4,012	(4,012)	-100%
c) Pengangkutan	2,933	6,612	(3,678)	-56%
d) Kursus dan latihan	3,100	7,450	(4,350)	-58%
e) Penginapan/Subsisten	2,041	4,852	(2,811)	-58%
Tiket Penerbangan/Subsisten	-	-	-	-
a) BKI - TWU - BKI	-	-	-	-
Subsisten Outstation	-	-	-	-
Jumlah:	**8,325**	**24,676**	**(16,351)**	**-66%**
Perbelanjaan Pembaikan dan Penyelenggaraan				
Stesen	58,552	37,371	21,181	57%
Komputer	2,486	1,062	1,424	134%
Kenderaan	12,351	-	12,351	-
Jumlah:	**73,390**	**38,433**	**34,956**	**91%**
Perbelanjaan Am				
Minor Aset	3,091	4,823	(1,732)	-36%
Lesen				-
a) Lesen Berniaga	230	54	176	327%
b) Lesen PDA	-	1,005	(1,005)	-100%
Yuran Pengurusan - KKSKSB	60,000	12,000	48,000	400%
Yuran Audit	18,354	17,000	1,354	8%
Kos Pengangkutan	-	250	(250)	-100%
Merchant Service Charge	2,653	2,876	(223)	-8%
Radiant POS - Stesen	9,600	9,600	-	0%
GHL Machine Service Charge	1,214	664	551	83%
Fleetcard Service Charge	4,168	2,354	1,815	77%
Maybank Merchant Charge	13,798	11,965	1,833	15%
Perbelanjaan Lain	9,693	3,339	6,354	190%
Uniform Staff	919	1,035	(117)	-11%
Professional Fee	7,309	5,998	1,311	22%
Penalty	-	39	(39)	-100%
Parking and toll fee	149	-	149	-
HRD Corp	5,529	-	5,529	-
Allowance on impairment loss on receivable	13,950	-	13,950	-
Jumlah:	**150,657**	**73,001**	**77,656**	**106%**
Perbelanjaan Kewangan				
Bank Caj	752	4,512	(3,760)	-83%
Jumlah:	**752**	**4,512**	**(3,760)**	**-83%**

KOSAWIT PETROLEUM BERHAD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Perbelanjaan Susut Nilai				
Bangunan	68,490	68,490	-	0%
Perabot/Pekakas	34,010	43,184	(9,174)	-21%
Renovation	6,784	7,404	(620)	-8%
Jumlah:	**109,284**	**119,078**	**(9,794)**	**-8%**
JUMLAH PERBELANJAAN	**997,450**	**870,904**	**126,546**	**15%**
JUMLAH PENDAPATAN	**596,977**	**479,700**	**117,277**	**24%**

MOREASIATRAVEL SDN BHD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
PENDAPATAN - JUALAN TIKET	1,099	3,787	(2,687)	-71%
PENDAPATAN - FAEDAH BANK	50,290	5,176	45,114	872%
UNTUNG KASAR	51,390	8,963	42,427	473%
PERBELANJAAN PENTADBIRAN	-	350	(350)	-100%
PERBELANJAAN ALK DAN KAKITANGAN	-	1,050	(1,050)	-100%
PEMBAIKAN & PENYELENGGARAAN	2,162	1,062	1,100	104%
PERBELANJAAN AM	14,452	12,984	1,468	11%
PERBELANJAAN KEWANGAN	771	996	(225)	-23%
PERBELANJAAN LAIN - HOLDING CO.	4,402	6,758	(2,356)	-35%
JUMLAH PERBELANJAAN	21,786	23,199	(1,413)	-6%
UNTUNG/(RUGI) BERSIH	29,603	(14,236)	43,839	-308%

MOREASIATRAVEL SDN BHD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Modal Pusingan				
Modal Tunai	180,000	180,000	(180,000)	-
Kad Korporat	-	-	-	-
Jumlah:	**-**	**180,000**	**(180,000)**	**-100%**
Jualan Kasar				
Jualan Tiket	33,364	108,678	(75,314)	-69%
Inbound	-	-	-	-
Jumlah:	**33,364**	**108,678**	**(75,314)**	**-69%**
Kos Pembelian Tiket				
Pembelian Tiket	32,265	104,891	(72,626)	-69%
Inbound	-	-	-	-
Jumlah:	**32,265**	**104,891**	**(72,626)**	**-69%**
Kos Jualan Tiket				
Jualan Tiket	1,099	3,787	(2,687)	-71%
Inbound	-	-	-	-
Jumlah:	**1,099**	**3,787**	**(2,687)**	**-71%**
Pendapatan Lain				
Faedah Bank	792	76	716	937%
Pendapatan Lain	49,498	5,100	44,398	871%
Jumlah:	**50,290**	**5,176**	**45,114**	**872%**
JUMLAH PENDAPATAN KASAR	**51,390**	**8,963**	**42,427**	**473%**
Perbelanjaan Pentadbiran				
Gaji	-	-	-	-
KWSP	-	-	-	-
SOCSO	-	-	-	-
SOCSO (SIP)	-	-	-	-
Kursus dan Latihan	-	350	(350)	-100%
Jumlah:	**-**	**350**	**(350)**	**-100%**
Perbelanjaan ALK dan Kakitangan				
Elaun Mesyuarat				
a) ALK	-	1,050	(1,050)	-100%
Belanja Mesyuarat				
Subsisten Outstation				
Jumlah:	**-**	**1,050**	**(1,050)**	**-100%**
Perbelanjaan Pembaikan dan Penyelenggaraan				
Komputer (Sofware - Mysoft)	2,162	1,062	1,100	104%
Jumlah:	**2,162**	**1,062**	**1,100**	**104%**

MOREASIATRAVEL SDN BHD
SEBENAR 2025 DAN SEBENAR 2024

DESCRIPTION	2025 SEBENAR RM	2024 SEBENAR RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS RM	SEBENAR 2025 VS SEBENAR 2024 VARIANS %
Perbelanjaan Am				
Lesen				
a) Lesen Berniaga	230	67	163	243%
b) Lesen IATA	-	1,368	(1,368)	-100%
c) Lesen MATTA	-	-	-	-
d) Lesen MOTAC	-	2,175	(2,175)	-100%
e) Lesen MITA	-	600	(600)	-100%
BSP Link Agent	-	-	-	-
Yuran Audit	5,266	3,000	2,266	76%
Yuran Setiausaha	1,986	2,522	(536)	-21%
Yuran Perkhidmatan Pengurusan Cukai	394	684	(290)	-42%
Yuran Profesional	4,968	2,030	2,938	145%
Alat Tulis dan Percetakan	593	503	90	18%
Kurier dan pos	10	28	(18)	-64%
Telefon	5	7	(2)	-29%
Caj Penalti	1,000	-	1,000	-
Debit Memo	-	-	-	-
Jumlah:	**14,452**	**12,984**	**1,468**	**11%**
Perbelanjaan Kewangan				
Bank Caj	771	996	(225)	-23%
Jumlah:	**771**	**996**	**(225)**	**-23%**
Perbelanjaan Lain - Holding Co.				
Holding Co.	4,402	6,758	(2,356)	-35%
Jumlah:	**4,402**	**6,758**	**(2,356)**	**-35%**
JUMLAH PERBELANJAAN	**21,786**	**23,199**	**(1,413)**	**-6%**
UNTUNG/(RUGI) BERSIH	**29,603**	**(14,236)**	**43,839**	**-308%**

ANGGOTA LEMBAGA YANG GUGUR BAGI SESI MESYUARAT 2025/2026

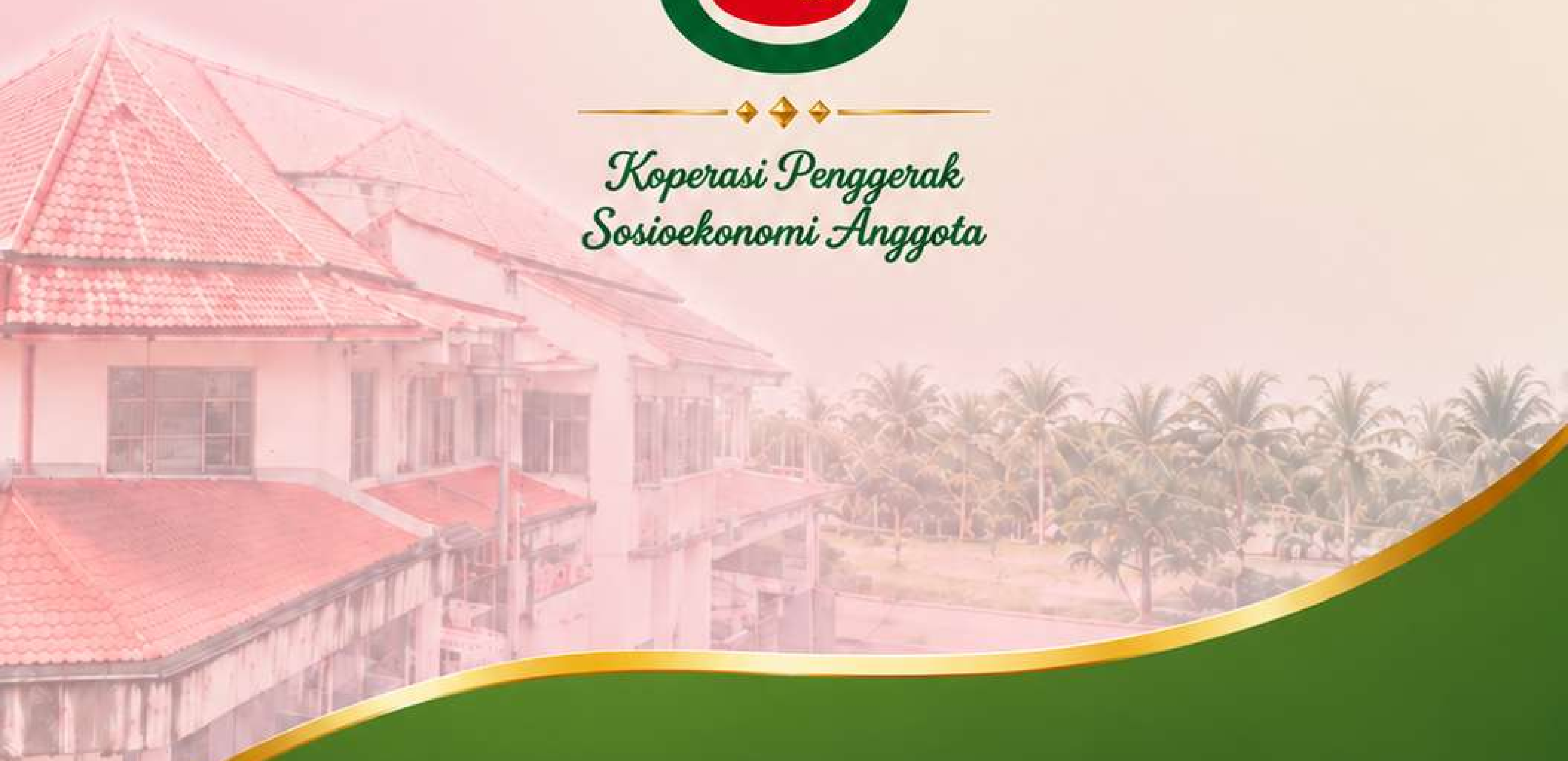
KOPERASI KAKITANGAN SAWIT KINABALAU SABAH BERHAD

MESYUARAT AGUNG TAHUNAN KE-35

ANGGOTA LEMBAGA YANG GUGUR BAGI SESI MESYUARAT 2025/2026

Satu pertiga (1/3) daripada Anggota Lembaga hendaklah mengosongkan jawatan pada setiap tahun dalam Mesyuarat Agung Tahunan. Untuk MAT Ke 35 ini, seorang ALK akan gugur, manakala tiga (3) orang lagi mengosongkan jawatan secara sukarela bagi memenuhi syarat UUK Koperasi.

Koperasi Penggerak Sosioekonomi Anggota



KOPERASI KAKITANGAN SAWIT KINABALU SABAH BERHAD

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