

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

## Index

Schedule	A	Income Tax Computation
Schedule	A.4.1.1	Details of Dividend Income
Schedule	A.4.2	Details of Rental Income
Schedule	A.4.3	Details of Interest Income
Schedule	A(i)	Tax Installment Schedule
Schedule	C.1	Section 108 Balances
Schedule	C.2	Exempt Account
Schedule	D	Income Statement
Schedule	D.1	Other business income
Schedule	D.2	Other Income
Schedule	D.5	Operating Expenses
Schedule	E	Analyses of Account
	E.1	Dividend Income
	E.2	Sundry income
	E.3	Legal fees
	E.4	Consultancy Fees
	E.5	Professional fees
	E.6	Office maintenance expenses
	E.7	Routine maintenance charges
	E.8	Bank charges
	E.9	Contribution and gift
	E.10	General office expenses
	E.11	Insurance
	E.12	Insurance (general)
	E.13	Land registration related expenses
	E.14	Levy contribution fee
	E.15	Licence fees

COMPANY NAME : Z NORMAL TCA SDN BHD  
TAX FILE NO : C 586930606  
YEAR OF ASSESSMENT : 2011  
BASIS PERIOD : 01/01/2011 To 31/12/2011

## Index

E.16	Mobile phone
E.17	Motor vehicle expenses
E.18	Operation services
E.19	Penalty Fees and summons
E.20	Personnel cost capitalised (EPF, SOCSO and training Allowance)
E.21	Refreshments
E.22	Service tax
E.23	Staff benefits
E.24	Staff training
E.25	Subscription
E.26	Admin & consultancy charges
E.27	Equipment maintenance
E.28	Auditors' remuneration - current year
E.29	Filing fees
E.30	Compliance Expense Account
E.31	Loss/Gain on disposal of assets/foreign exchange
E.32	Writeback of provision for doubtful debts
E.33	Provision for Director's Fee
E.34	Entertainment
E.35	Depreciation
E.36	Rental Allowable Account
E.37	Provision for management fee
E.38	Provision for Doubtful Debt
E.39	Training
E.40	Director's remuneration
E.41	Provision for stock that has been transferred to another company
E.42	Compliance Section4A Account
E.43	Interest on loan
E.44	Provision for Bonus
E.45	Interest income
E.46	Rental Income
E.47	Rental of land

COMPANY NAME : Z NORMAL TCA SDN BHD  
TAX FILE NO : C 586930606  
YEAR OF ASSESSMENT : 2011  
BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : A

### Income Tax Computation

Ref.		s1 - Development	s2 - Others Services	S3 - Research	Total	RM
	<b>Net Profit &amp; Loss Before Tax</b>	24,763,293	137,674	(31,630)	24,869,337	
	<b>Non Business Income</b>					
	Less : Rental	(88,000)	0	0	(88,000)	
	Interest	(524,843)	0	0	(524,843)	
	Dividend	0	(10,371)	0	(10,371)	
	Other Income	0	0	(2,020)	(2,020)	
		<u>(612,843)</u>	<u>(10,371)</u>	<u>(2,020)</u>	<u>(625,234)</u>	
	<b>Adjusted Business Income</b>					
	Add : Non-Allowable Losses					
E (2)	- Sundry income	(420,000)	0	0	(420,000)	
E (31)	- Loss/Gain on disposal of assets/foreign exchange	2,445	0	0	2,445	
		<u>(417,555)</u>	<u>0</u>	<u>0</u>	<u>(417,555)</u>	
	Less : Non Taxable Income included in P&L					
E (31)	- Loss/Gain on disposal of assets/foreign exchange	(45,748)	0	0	(45,748)	
E (37)	- Provision for management fee	(30,480)	0	0	(30,480)	
E (38)	- Provision for Doubtful Debt	(395,679)	0	0	(395,679)	
		<u>(471,907)</u>	<u>0</u>	<u>0</u>	<u>(471,907)</u>	
	Add : Taxable Income not included in P&L					
E (2)	- Sundry income	9,750	0	0	9,750	
	<b>Adjusted Business Expense</b>					
	Add : Section 33(2) Interest Restriction					
E (30)	- Compliance Expense Account	45,748	0	0	45,748	
E (32)	- Writeback of provision for doubtful debts	1,396,115	0	0	1,396,115	
E (43)	- Interest on loan	19,773	0	0	19,773	
		<u>1,461,636</u>	<u>0</u>	<u>0</u>	<u>1,461,636</u>	
	Add : Section 39(1) disallowable expenses					
E (4)	- Consultancy Fees	105,328	0	0	105,328	
E (6)	- Office maintenance expenses	48,966	0	0	48,966	
E (9)	- Contribution and gift	778	0	0	778	
E (30)	- Compliance Expense Account	3,913,549	0	0	3,913,549	
E (34)	- Entertainment	2,249	0	0	2,249	
E (35)	- Depreciation	890,989	0	0	890,989	
E (36)	- Rental Allowable Account	13,112	0	0	13,112	
E (37)	- Provision for management fee	182,849	0	0	182,849	
E (38)	- Provision for Doubtful Debt	338,529	0	0	338,529	
E (41)	- Provision for stock that has been transferred to another company	5,000	0	0	5,000	
		<u>5,501,349</u>	<u>0</u>	<u>0</u>	<u>5,502,349</u>	
	Less : Allowable expenses not included in P&L					
E (16)	- Mobile phone	(300)	0	0	(300)	
E (33)	- Provision for Director's Fee	(185,000)	0	0	(185,000)	
E (37)	- Provision for management fee	(179,009)	0	0	(179,009)	
		<u>(364,309)</u>	<u>0</u>	<u>0</u>	<u>(383,543)</u>	

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : A

### Income Tax Computation

Ref.		s1 - Development	s2 - Others Services	S3 - Research	Total	RM
E (30)	Less : Double Deduction/Incentive claim - Compliance Expense Account	(416,151)	0	0	(586,314)	
	<b>Adjusted Income</b>	29,279,054	121,732	0	29,400,786	
	<b>Adjusted Loss</b>	0	0	(42,267)		
	<b>Capital Allowance</b>					
FA.2	Add : Balancing Charge	86,503	0	0		
	Unabsorbed Capital Allowance B/F	3,000	0	523,688		
CA	Add : Current year claim	951,538	0	0		
FA.2	Balancing Allowance	2,719	0	0		
	Less : Capital Allowance utilised during the year	(957,257)	0	0		
	Unabsorbed Capital Allowance C/F	<u>0</u>	<u>0</u>	<u>523,688</u>		
	<b>Total Business Income</b>	28,408,300	121,732	0		28,530,032
	<b>Rental Income</b>					
A.4.2	Gross Rental From Property				91,500	
	Less : Direct expenses				(13,112)	
	Statutory Rental Income					78,388
	<b>Interest Income</b>					
A.4.3	Gross Interest Income					524,843
	<b>Other Income</b>					
	Other Income					1,830
	<b>Aggregate Income</b>					29,135,093
	Add : Current year loss				42,267	
	Less : Loss absorbed by aggregate income				(42,267)	(42,267)
	Unabsorbed Losses C/F				<u>0</u>	
	Less : Income exempted under Section 127					(20,001)
E	Less : Approved Donations					(133,515)
	Zakat					(10,600)
	<b>Dividend Income</b>					
A.4.1.1	Gross Dividend Income					8,228
	<b>Chargeable Income</b>					<u>28,936,938</u>
	<b>Tax Payable/Repayable</b>					
	Tax at 20% of 500,000				100,000.00	
	Tax at 25% of 28,436,938				<u>7,109,234.50</u>	

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : A

### Income Tax Computation

Ref.	s1 - Development	s2 - Others Services	S3 - Research	Total	RM
					7,209,234.50
					(2,057.00)
					<u>7,207,177.50</u>
A(i)					(11,437,060.51)
					<u>0.00</u>
					<u>4,229,883.01</u>
<b>Penalty for underestimation of tax payable</b>					
<b>[Section 107C (10) of the Income Tax Act, 1967]</b>					
					7,207,177.50
					0.00
					<u>7,207,177.50</u>
					(2,162,153.25)
					<u>5,045,024.25</u>
					<u>504,502.42</u>

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : A.4.1.1

### Details of Dividend Income

Date	Company	Warrant No	Gross Dividend <u>RM</u>	Tax Deducted <u>RM</u>	Net Dividend <u>RM</u>
<u>Income Charged to P&amp;L and Received</u>					
FRANKED DIVIDEND					
01/01/2011	Genting Berhad	245	8,228.00	2,057.00	6,171.00
			<u>8,228.00</u>	<u>2,057.00</u>	<u>6,171.00</u>
SINGLE TIER EXEMPT DIVIDEND					
01/01/2011	Time.Com Berhad	111	2,143.00	0.00	2,143.00
			<u>2,143.00</u>	<u>0.00</u>	<u>2,143.00</u>
Grand Total :			<u>10,371.00</u>	<u>2,057.00</u>	<u>8,314.00</u>

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : A.4.2

Details of Rental Income

	<u>RM</u>	<u>RM</u>
Rental received as Business Income		
Residential		
1 B2-05 SME 1 Cyberjaya		1,044,000
		<hr/>
		1,044,000
Total Business Income		<hr/> <hr/> 1,044,000

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : A.4.2

## Details of Rental Income

### Rental received as non business income

#### Residential

1	234, Jalan SP Setia Eco Setia Klang, Selangor		
	Gross Rental	3,500	
	Less : Quit Rent	<u>(90)</u>	
			3,410

#### Commercial

2	B34-8, Blue Ray Office Block Bangsar South KL		48,000
3	B34-10, Blue Ray Office Block Bangsar South KL		
	Gross Rental	40,000	
	Less : quit rent	(79)	
	repair and maintenance	<u>(1,900)</u>	
			38,021

Gross income from rental		91,500
Less : Direct expenses		(2,069)
Other Allowable expenses		
- loan interest	(10,289)	
- quit rent and assessment	(754)	
		<u>(11,043)</u>
		<u>78,388</u>

Total Non Business Income	<u><u>78,388</u></u>
---------------------------	----------------------



COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : A.4.3

### Details of Interest Income

Date	Company	Gross Interest RM	Tax Deducted RM	Net Interest RM	Remarks
<u>Income Charged to P&amp;L and Received</u>					
Taxable Interest Income					
	Interest income from fixed deposit and repo	262,421.00	0.00	262,421.00	
	Repo placement interest	211,466.00	0.00	211,466.00	
	Fixed deposit interest	50,956.00	0.00	50,956.00	
		<u>524,843.00</u>	<u>0.00</u>	<u>524,843.00</u>	
<u>Income Charged to P&amp;L in prior years and Received</u>					
Exempted Interest Income					
	Interest received from India branch	10,380.00	0.00	10,380.00	
		<u>10,380.00</u>	<u>0.00</u>	<u>10,380.00</u>	
Grand Total :		<u>535,223.00</u>	<u>0.00</u>	<u>535,223.00</u>	

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : A(i)

### Tax Installment Schedule

No.	Instalment No	Month	Instalment Amount	IRB Receipt No.	Remarks
			RM		
1.	1	11/02/2011	544,121.41	8566	
2.	1	11/02/2011	5,441,245.00	4366	
3.	2	01/03/2011	544,121.41	4526	Note.1
4.	3	01/04/2011	544,121.41	1122	
5.	4	01/05/2011	544,121.41	7852	
6.	5	01/06/2011	544,121.41	7455	
7.	6	01/07/2011	544,121.41	2323	
8.	7	01/08/2011	544,121.41	233331	
9.	8	01/09/2011	544,121.41	5557	
10.	9	01/09/2011	544,121.41	17777	
11.	10	01/10/2011	544,121.41	5422	
12.	11	01/11/2011	544,121.41	7554	
13.	12	03/01/2012	10,480.00	3457/390	

11,437,060.51

Schedule A

Amount

RM

Original Estimate 4,680,760

Revised Estimate (6 Month) 0

1) Tax Credit / Ref No 29745-38



COMPANY NAME : Z NORMAL TCA SDN BHD  
TAX FILE NO : C 586930606  
YEAR OF ASSESSMENT : 2011  
BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : C.1

Section 108 Balances

	<u>RM</u>
Balance b/fwd	34,553.00
Less: Tax Refund for YA2011 and subsequent years of assessment	
Tax refund for prior years of assessment	(2,344.00)
Tax paid in excess due to amended assessment	(1,000.00)
Tax Remitted for YA2000 and prior year	(2,455.00)
Balance c/fwd	<u><u>28,754.00</u></u>

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : C.2

### Exempt Account

#### Foreign Income remittance

Financial Year	Balance b/f	Addition	Exempt Dividend paid in the basis period	Balance c/f	REF
	RM	RM	RM	RM	
2011	-	10,380.00	-	10,380.00	
	-	10,380.00	-	10,380.00	

#### Tax exempt dividend income

Financial Year	Balance b/f	Addition	Exempt Dividend paid in the basis period	Balance c/f	REF
	RM	RM	RM	RM	
2011	34,565.00	-	-	34,565.00	Note
	34,565.00	-	-	34,565.00	

Note: Tax Exempt Dividend Income received from subsidiary in India

#### S127 exempt

Financial Year	Balance b/f	Addition	Exempt Dividend paid in the basis period	Balance c/f	REF
	RM	RM	RM	RM	
2011	-	20,001.00	-	20,001.00	
	-	20,001.00	-	20,001.00	

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : D

### Income Statement

Sch Ref	Acc Ref		s1 - Development <u>RM</u>	s2 - Others Services <u>RM</u>	S3 - Research <u>RM</u>	Total <u>RM</u>
		Revenue	60,227,916	127,303	34,070	60,389,289
E-1		Less : Cost of sales	(32,281,568)	-	-	(32,281,568)
		Gross Profit	27,946,348	127,303	34,070	28,107,721
D.1		Add : Other business income	(319,650)	-	-	(319,650)
D.2		Add : Other Income	1,704,284	10,371	-	1,714,655
		Add : Non-taxable profit	-	-	-	0
D.5		Less : Operating Expenses	(4,567,689)	-	(65,700)	(4,106,339)
		Profit Before Tax	24,763,293	137,674	(31,630)	25,396,387

### Remarks

#### Cost of sales

Details relating to the cost of sales for Manufacturing company can be further broken down into:

- Variable Cost
- Fixed Cost
- Parts & labour

or whatever breakdown that is preferred

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : D.1

Other business income

	s1 - Development	s2 - Others Services	S3 - Research	Total
	<u>RM</u>	<u>RM</u>	<u>RM</u>	<u>RM</u>
- Sundry Income	(410,250)	-	-	(410,250)
- Tender income	2,600	-	-	2,600
E-46 - Rental Income	88,000	-	-	88,000
<b>Total</b>	<b>(319,650)</b>	<b>-</b>	<b>-</b>	<b>(319,650)</b>

Remarks

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : D.2

Other Income

	s1 - Development	s2 - Others Services	S3 - Research	Total
	<u>RM</u>	<u>RM</u>	<u>RM</u>	<u>RM</u>
E-45 - Interest income from fixed deposit and repo	262,421	-	-	262,421
E-44 - Gain on disposal of assets	45,748	-	-	45,748
E-45 - Writeback of provision for doubtful debts	1,396,115	-	-	1,396,115
- Dividend Income	-	10,371	-	10,371
<b>Total</b>	<b>1,704,284</b>	<b>10,371</b>	<b>-</b>	<b>1,714,655</b>

Remarks

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : D.5

## Operating Expenses

	s1 - Development	s2 - Others Services	S3 - Research	Total
	<u>RM</u>	<u>RM</u>	<u>RM</u>	<u>RM</u>
- Interest (excluding hire-purchase and lease interest)				
- Interest expenses	255,307	-	-	255,307
- Professional, technical, management and legal fees				
- Professional fees	587,814	-	-	60,764
- Management fees to a related company	704,688	-	-	704,688
E-5 - Professional fees	60,764	-	-	60,764
E-4 - Consultancy Fees	108,028	-	-	108,028
E-26 - Admin & consultancy charges	2,400	-	-	2,400
- Salaries and wages				
- Allowances (includes clearance of interco)	57,695	-	-	57,695
- Directors' fees	36,000	-	40,000	76,000
- Overtime	25,652	-	-	25,652
- Salaries	1,699,994	-	-	1,699,994
- Bonus	466,546	-	-	466,546
- Less:Personal cost capitalised				
- Allowances	(43,991)	-	-	(43,991)
- Overtime	(26,761)	-	-	(26,761)
- Bonus	(466,546)	-	-	(466,546)
- Salaries	(1,726,383)	-	-	(1,726,383)
- Repairs and maintenance				
E-6 - Office maintenance expenses	271,829	-	-	271,829
- Building maintenance	39,180	-	-	39,180
E-27 - Equipment maintenance	23,392	-	-	23,392
E-7 - Routine maintenance charges	396,462	-	-	396,462
- Rental expense				
- Rental of equipment	150,689	-	-	150,689
- Travelling and accommodation				
- Accommodation-local	12,680	-	-	12,680
- Airfare-local	695	-	25,700	26,395
- Others				
E-28 - Auditors' remuneration - current year	40,000	-	-	40,000
E-8 - Bank charges	5,700	-	-	5,700
E-9 - Contribution and gift	92,845	-	-	92,845
E-35 - Depreciation	890,989	-	-	890,989
E-34 - Entertainment	2,249	-	-	2,249
Note 1/Accs-N 13 - EPF	317,153	-	-	317,153
E-29 - Filing fees	315	-	-	315
E-10 - General office expenses	5,055	-	-	5,055
E-11 - Insurance	60,477	-	-	60,477
E-15 - Insurance (general)	84,974	-	-	84,974
- Interest subsidy - staff	9,524	-	-	9,524
- ISO 9002 Related Expense	(500)	-	-	(500)
E-13 - Land registration related expenses	1,661	-	-	1,661
E-15 - Licence fees	(5,563)	-	-	(5,563)
E-14 - Levy contribution fee	78,482	-	-	78,482



COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : D.5

## Operating Expenses

	s1 - Development	s2 - Others Services	S3 - Research	Total
	RM	RM	RM	RM
- Mileage claims - work related (staff)	7,275	-	-	7,275
- Medical expenses (staff)	15,127	-	-	15,127
E-16 - Mobile phone	7,115	-	-	7,115
E-17 - Motor vehicle expenses	32,309	-	-	32,309
E-21				
E-18 - Operation services	12,000	-	-	12,000
- Other (corp.)	(1,940)	-	-	(1,940)
- Parking	3,369	-	-	3,369
E-19 - Penalty Fees and summons	7,408	-	-	7,408
E-23				
- Parking allowances	74	-	-	74
E-20 - Personnel cost capitalised (EPF, SOCSO and training Allowance)	(339,272)	-	-	(339,272)
- Petrol	97,900	-	-	97,900
- Printing	174,185	-	-	174,185
E-21 - Refreshments	6,340	-	-	6,340
E-25				
- Security charges	232,982	-	-	232,982
E-22 - Service tax	2,400	-	-	2,400
- SOCSO	(7,949)	-	-	(7,949)
E-23 - Staff benefits	(3,544)	-	-	(3,544)
E-24 - Staff training	3,770	-	-	3,770
- Stationery (includes clearance of interco	42,564	-	-	42,564
E-25 - Subscription	10,510	-	-	10,510
- Taxi fares	540	-	-	540
- Telephone charges	1,526	-	-	1,526
- Toll, permit fees & etc	436	-	-	436
- Utilities	43,069	-	-	43,069
<b>Total</b>	<b>(4,567,689)</b>	<b>-</b>	<b>(65,700)</b>	<b>(4,106,339)</b>

Remarks

Operating Expenses

Note 1:

Amount paid did not exceed 19%

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

## Analyses of Account

<u>Sch Ref</u>		<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
	s1 - Development		
	2 Sundry income		
	- Other income ie: BIB insurance,harvesting and tender	9,750	9,750
	- Reclassification of long outstanding debt wrongly classified as sundry income in FY 2008 now corrected to trade debtors	(420,000)	(420,000)
		<u>(410,250)</u>	<u>(410,250)</u>
	3 Legal fees		
	- Legal advisory on Coastal Highway compensation	416,151	
	- Kuala Lumpur High Court for judicial review on tax matters	108,000	
	- Service Charge for Filing Fees for 14 land acquisition matters	1,500	
		<u>525,651</u>	
D.5	4 Consultancy Fees		
	- Consultant fees on Traffic Dispersal Study and Assessment for abc centre loop (road B1 & B3) and related interchange/junctions at ABC Centre	105,328	105,328
	- Proposed upgrading work at existing sales and marketing office and other related works at ABC Centre	2,700	
		<u>108,028</u>	<u>105,328</u>
D.5	5 Professional fees		
	- Landscape plan submission for KM 13.44J ABC Expressway	250	
	- Pre-comp plan for the whole/phase development certified by Licensed Surveyor and endorsed by ABC	530	
	- Services for company's subsidiaries strike off assignments	840	
	- Submission of Form 5A and SKBS Notis for Lot PTD 154894 (block 11B) Terminal Pengangkutan and CIQ	57,964	
		<u>59,584</u>	

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

## Analyses of Account

<u>Sch Ref</u>		<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
D.5	6 Office maintenance expenses		
	- Air conditioning & system - maintenance	15,020	
	- Air freshner and floor mat	4,400	
	- Electrical fittings of stock keep purpose at ABC Centre and KLM Centre for futher usage	87,125	
	- Install furniture and fittings	21,666	(21,666)
	- Maintenance of photocopy machine	4,460	
	- Monthly inspection on electricity	2,970	
	- Pest control	10,797	
	- Rectification work of crack walls and associated work	20,600	
	- Refill Gas	38,060	
	- Repair/ upgrading workstation	27,300	(27,300)
	- Repairng fire alarm panel at guard house	1,846	
	- Software user license - PQR Sdn Bhd	210	
	- Supply and install timber fire door and fire hydrant	9,300	
	- Tow strap and safety boots	695	
	- Upgrading/repair - G.I. Fencing	27,380	
		<u>271,829</u>	<u>(48,966)</u>
D.5	7 Routine maintenance charges		
	- Expense on maintenance for vehicles usage by staff	13,504	
	- Routine maintenace works along road in ABC Centre(grass cutting etc)	382,958	
		<u>396,462</u>	
D.5	8 Bank charges		
	- CIMB Bank ( trade related)	138	
	- MBB Bank (trade related)	5,562	
		<u>5,700</u>	

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

## Analyses of Account

<u>Sch Ref</u>		<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
D.5	9 Contribution and gift		
	- Contribution foe newborn - staff	200	
	- Contribution for infrastructure work on KLM Centre	75,067	
	- Contribution for landscape works - Pusat Pemulihan dalam Komuniti	1,400	
	- Contribution for membaiki kubah masjid	4,100	
	- Contribution for sponsorship on Kumpulan Inovatif and Kreatif (KIK)	1,000	
	- Contribution for wedding - staffs	200	
	- Contribution fro wedding - non staff	778	778
	- Contribution on sponsorship on Hari Raya Open House Kelab Sukan Kebajikan Pejabat Tanah Johor	10,600	(10,600)
	- Reversal Journal contribution for Majlis Perujian and Berzanji peringkat Pulau	(500)	
		<u>92,845</u>	<u>(9,822)</u>
D.5	10 General office expenses		
	- Business card for new staff	91	
	- Moving expenses for staff	3,850	
	- Plan, searching fees and spray	134	
	- Uniform for new staff	980	
		<u>5,055</u>	
D.5	11 Insurance		
	- BIB Insurance Premium - personal insurance for staff	13,985	
	- ING Insurance Premium - personal insurance for staff	46,492	
		<u>60,477</u>	

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

## Analyses of Account

<u>Sch Ref</u>		<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
D.5	12 Insurance (general)		
	- All risk insurance	47,910	
	- Burglary	1,590	
	- Computer and electronic equipment	1,293	
	- Employer's liability	477	
	- Fidelity guarantee	818	
	- Fire and perils	32,382	
	- Money	424	
	- Public liability	80	
		<u>84,974</u>	
D.5	13 Land registration related expenses		
	- Expenses related to land searching title (company's stock-in-trade)etc claimed by staff	1,661	
		<u>1,661</u>	
D.5	14 Levy contribution fee		
	- Palm oil levy payment to Kastam	78,482	
		<u>78,482</u>	
D.5	15 Licence fees		
	- Business license renewal 2011	1,002	
	- Reversal payment to MPJBT for approval temporary building plan	(6,565)	
		<u>(5,563)</u>	
D.5	16 Mobile phone		
	- Phone charger to be used in the car	300	(300)
	- Usage of mobile phone by staff for call charges - staff welfare (no capital expenditure)	7,115	
		<u>7,415</u>	<u>(300)</u>

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

### Analyses of Account

<u>Sch Ref</u>		<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
D.5	17 Motor vehicle expenses		
	- Expense on regular maintenance of vehicles usage for staff	32,309	
		<u>32,309</u>	
D.5	18 Operation services		
	- ABC Centre-community development programme to allow the disabled children undergo a recovery plan	12,000	
		<u>12,000</u>	
D.5	19 Penalty Fees and summons		
	- Fine from Jabatan Alam Sekitar (JAS) on TNP Pump station	4,000	
	- Tax Penalty on YA 2010	3,408	
		<u>7,408</u>	
D.5	20 Personnel cost capitalised (EPF, SOCSO and training Allowance)		
	- EPF	(322,208)	
	- SOCSO	(16,758)	
	- Training Allowance	(306)	
		<u>(339,272)</u>	
D.5	21 Refreshments		
	- Meeting beverage with the authority	6,340	
		<u>6,340</u>	
D.5	22 Service tax		
	- service tax on audit fees	2,400	
		<u>2,400</u>	

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

## Analyses of Account

<u>Sch Ref</u>		<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
D.5	23 Staff benefits		
	- Clearance from accrual account due to staff credit card payment	(3,544)	
		<u>(3,544)</u>	
D.5	24 Staff training		
	- IRDA - leadership talk	1,000	
	- JSK - The executive secretary and PA masterclass	790	
	- KESUPEN-Seminar on latest property development conveyancing	1,000	
	- KLM Centre - Discussion and RA for line manager	880	
	- Training Inovation Towards Sustainability	100	
		<u>3,770</u>	
D.5	25 Subscription		
	- Annual fee for Visa	130	
	- CIDB Green Card Renewal	50	
	- Malaysia International Chamber of Commerce and Industry	10,100	
	- Malaysian Institute of Planner	100	
	- The Institute of Engineer	130	
		<u>10,510</u>	
D.5	26 Admin & consultancy charges		
	- Admin and disbursement on audit fees for year ended 2010	2,400	
		<u>2,400</u>	
D.5	27 Equipment maintenance		
	- Purchase of electrical tools and M&E equipments	23,392	
		<u>23,392</u>	

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

### Analyses of Account

<u>Sch Ref</u>	<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
D.5      28    Auditors' remuneration - current year		
-    Auditors' remuneration	40,000	
	<u>40,000</u>	
D.5      29    Filing fees		
-    Filing fees to SSM for 2010 Audit Report for PQR SB and ABC Services SB	300	
-    Searching fee payment to SSM	15	
	<u>315</u>	



COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

## Analyses of Account

<u>Sch Ref</u>	<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
30 Compliance Expense Account		
- Fine from Jabatan Alam Sekitar on TNP Pump station	4,000	(4,000)
- IPP Land Sale	5,000	(5,000)
- JB High court for judicial review on TNB land compensation	57,163	(57,163)
- KL High court for judial review on Tax Matters	108,000	(108,000)
- Legal advisory on Coastal Highway compensation	416,151	(416,151)
- Non-allowable expenses under real properties	47,857	(47,857)
- Purchase of electrical tools and M&E equipments	23,392	(23,392)
- Supply and install timber fire door and fire hydrant	9,300	(9,300)
- Interest restriction on borrowing	45,748	45,748
- ABC Centre - Community Development Programme to allow the disabled children undergo a recovery plan (Pusat Pemulihan Dalam Komuniti (PDK))	12,000	12,000
- Audit fees for financial year ended 31/12/2010 (ABC Services SB)	1,180	1,180
- Auditors' remuneration - current year	40,000	40,000
- Contribution for infrastructure work on ABC Community Centre	75,067	75,067
- Contribution for landscape works - Pusat pemulihan dalam komuniti	1,400	1,400
- Contribution for membaiki kubah masjid	4,100	4,100
- Contribution for sponsorship on Hari Raya Open House Kelab Sukan Kebajikan Pejabat Tanah Johor	10,600	10,600
- Contribution for sponsorship on Kumpulan inovatif and kreatif (KIK)	1,000	1,000
- Contribution for wedding - non staff	778	778
- Electrical fittings of stock keep purpose at ABC Centre and KLM Centre for futher usage	87,125	87,125
- Filing fees	315	315
- Gross profit from sale of land for tax purposes	31,650,233	31,650,233
- Gross profit from sale of land per accounts	(27,946,347)	(27,946,347)
- Provision for resettlement paid for additional acreage sold	(68,959)	(68,959)
- Reversal Journal contribution for Majlis Perujian and Berzanji peringkat Pulau	(500)	(500)
- Service tax on audit fee	2,400	2,400
- Special deduction - auditors' remuneration	(44,800)	(44,800)
- Tax penalty on YA2010	3,408	3,408
	<u>4,545,611</u>	<u>3,203,885</u>

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

## Analyses of Account

### Sch Ref

	<u>RM</u>	<u>Add/(Deduct) RM</u>
31 Loss/Gain on disposal of assets/foreign exchange		
- Gain from disposal of assets	45,748	(45,748)
- Loss on foreign exchange	2,445	2,445
	<u>48,193</u>	<u>(43,303)</u>
32 Writeback of provision for doubtful debts		
- Writeback of provision for doubtful debts	1,396,115	1,396,115
	<u>1,396,115</u>	<u>1,396,115</u>
33 Provision for Director's Fee		
Balance as at 01/01/2011	342,000	
Less : Overstatement of b/f balance in YA2010	(192,432)	
Refund for overpayment of director's fee	(11,000)	
Amount charged to Income statement	<u>(203,432)</u>	
Less : Payment made during the year	(185,000)	(185,000)
Balance as at 31/12/2011	<u>(46,432)</u>	<u>(185,000)</u>
Note:		
Balance as at 1/1/2011 has been disclosed incorrectly as RM due to the following:		
Payment made during the year	RM185,000	
Payment overtaken up in account	<u>RM 7,432</u>	
As above	RM 192,432	
D.5 34 Entertainment		
- Golf Package	656	656
- Lunch with client ( existing client )	1,593	1,593
	<u>2,249</u>	<u>2,249</u>

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

## Analyses of Account

<u>Sch Ref</u>		<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
D.5	35 Depreciation		
	- Depreciation of fixed assets for YA2011	890,989	890,989
		<u>890,989</u>	<u>890,989</u>
	36 Rental Allowable Account		
	- loan interest	10,289	10,289
	- quit rent	79	79
	- Quit Rent	90	90
	- quit rent and assessment	754	754
	- repair and maintenance	1,900	1,900
		<u>13,112</u>	<u>13,112</u>
	37 Provision for management fee		
	Balance as at 01/01/2011	91,347	
	Add : Provision for the year	182,849	182,849
	Less : Provision written back ( reversal )	(30,480)	(30,480)
	Amount charged to Income statement	<u>152,369</u>	<u>152,369</u>
	Less : Payment made during the year	<u>(179,009)</u>	<u>(179,009)</u>
	Balance as at 31/12/2011	<u>64,707</u>	<u>(26,640)</u>

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

### Analyses of Account

<u>Sch Ref</u>	<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
38 Provision for Doubtful Debt		
Balance as at 01/01/2011	4,070,339	
Add : Provision for current year	338,529	338,529
Less : WriteBack of income	(395,679)	(395,679)
Amount charged to Income statement	<u>(57,150)</u>	<u>(57,150)</u>
Balance as at 31/12/2011	<u><u>4,013,189</u></u>	<u><u>(57,150)</u></u>

#### Provision for current year

<u>Description</u>	<u>Reason</u>	<u>Action Taken</u>	<u>Amount</u>	<u>Tax Adjustment</u>
LTK Spa Services Sdn Bhd	Business ceased	Letter requesting for payment has been send	192,840	192,840
			<u>192,840</u>	<u>192,840</u>

39 Training		
- Local Training		
- Microsoft Office training		3,000
- Oversea training		
- Training conducted in Hong Kong		13,900
		<u>16,900</u>

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

### Analyses of Account

Sch Ref

		<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
40	Director's remuneration		
-	<u>Name</u>	<u>EPF</u>	<u>Socso</u>
	Peter Lim Ah Kau	3,400	230
	Ahmad Bin Ahmad	2,500	210
	Jamie Khan Dell	3,500	230
		Salary	380,070
			120,000
			100,000
			150,000
	payments for the above has been confirmed by the client		
		<u>380,070</u>	
41	Provision for stock that has been transferred to another company		
	Balance as at 01/01/2011	2,222	
	Add : Addition	5,000	5,000
	Amount charged to Income statement	5,000	5,000
	Balance as at 31/12/2011	<u>7,222</u>	<u>5,000</u>
43	Interest on loan		
-	Interest on borrowing	134,422	19,773
		<u>134,422</u>	<u>19,773</u>
44	Provision for Bonus		
	Balance as at 01/01/2011	540,000	
	Less : Payment	(540,000)	
	Balance as at 31/12/2011	<u>0</u>	

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

## Analyses of Account

<u>Sch Ref</u>			<u>RM</u>	<u>Add/(Deduct)</u> <u>RM</u>
D.2	45	Interest income		
		- Fixed deposit interest	50,956	(50,956)
		- Interest income from fixed deposit and repo	262,421	(262,421)
		- Interest received from India branch	10,380	
		- Repo placement interest	211,466	(211,466)
			<u>535,223</u>	<u>(524,843)</u>
D.1	46	Rental Income		
		Commercial		
		B34-10, Blue Ray Office Block Bangsar South KL	40,000	(40,000)
		B34-8, Blue Ray Office Block Bangsar South KL	48,000	(48,000)
		Residential		
		- Residential Property		
		234, Jalan SP Setia Eco Setia Klang, Selangor	3,500	
		B2-05 SME 1 Cyberjaya	1,044,000	
			<u>1,135,500</u>	<u>(88,000)</u>
	47	Rental of land		
		<u>Name and address of recipient</u>	<u>Address of land rented</u>	<u>Utilisation of land rented</u>
		Tanah Melayu (KK) Sdn Bhd Jabatan Hartanah Jalan Sultan Hishamuddin 50621 Kuala Lumpur	Lot 134, Jalan 2/123 Petaling Jaya Selangor Darul Ehsan	Rented out to Waste management Sdn Bhd
				830
		Tanah Melayu (KK) Sdn Bhd Jabatan Hartanah Jalan Sultan Hishamuddin 50621 Kuala Lumpur	Lot 431, Jalan 217 Petaling Jaya Selangor Darul Ehsan	Rented out to Pillon Sdn Bhd
				10,834
				<u>11,664</u>

COMPANY NAME : Z NORMAL TCA SDN BHD  
 TAX FILE NO : C 586930606  
 YEAR OF ASSESSMENT : 2011  
 BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

### Analyses of Account

Sch Ref

RM

Add/(Deduct)

RM

s2 - Others Services

1	Dividend Income		
	- Genting Berhad	8,228	(8,228)
	- Time.Com Berhad	2,143	(2,143)
		<u>10,371</u>	<u>(10,371)</u>
3	Legal fees		
	- IPP Land Sale	5,000	
	- JB High court for judicial review on TNB land compensation	57,163	
		<u>62,163</u>	



COMPANY NAME : Z NORMAL TCA SDN BHD  
TAX FILE NO : C 586930606  
YEAR OF ASSESSMENT : 2011  
BASIS PERIOD : 01/01/2011 To 31/12/2011

SCHEDULE : E

### Analyses of Account

Sch Ref

Add/(Deduct)

RM

RM

### S3 - Research

- 42 Compliance Section4A Account
  - refund from insurance
  - Refund from marine insurance

1,830	(1,830)
190	(190)
<u>2,020</u>	<u>(2,020)</u>