

# 2SH CONSULTING SDN. BHD.

Registration No.: 200801011762 (813050-H)

NO. 12-4 BLOCK 3A, JALAN WANGSA DELIMA 10, WANGSA LINK, WANGSA MAJU, 53300 KUALA LUMPUR.

TEL: 603-41427473 E-MAIL: 2shtaxconsulting@gmail.com

## **PRIVATE AND CONFIDENTIAL**

Tax reference no.: TXC192/sm/kik/szm/FormC(322)

26 September 2024

The Board of Directors

### **EVENING CREST SDN. BHD.**

C-3A-01 Colonial Tower Empire City

Jalan PJU 8 Damansara Perdana

47820 Petaling Jaya

Selangor

Dear Sirs

## **TAX COMPUTATION FOR THE YEAR OF ASSESSMENT (YA) 2023**

We refer to the above and are pleased to enclose the income tax return Form e-C, draft tax computation and supporting schedules for the YA 2023 for your review prior to submission to the Inland Revenue Board (IRB).

If you have no points arising on the computation, we would be obliged if you could sign the **Form e-C (page 6), Declaration letter**, where indicated, and return the same to us **as soon as possible** for our onward submission to the IRB.

Based on our computation, the company's tax payable for the YA 2023 is as follows:

	<b>YA 2023</b>
	<b>RM</b>
Tax payable as per Form e-C	1.44
Less: Tax paid	-
	<hr/> 1.44
Add: Total tax penalty	0.14
<b>Total amount payable</b>	<hr/> <b>1.58</b> <hr/>

In view of the above, the tax payment can be made with ByrHASiL portal through FPX gateway. The particulars of payment are as follows:

- 1) Payment Code: **086**
- 2) Instalment Number: **99**
- 3) Year Of Assessment: **2023**

**Please be informed that the above tax payable does not include penalty on late submission. The IRB will charge the penalty once the submission of Form e-C is completed.**

Evening Crest Sdn. Bhd.  
TXC192/sm/kik/szm/FormC(322)  
26 September 2024  
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We wish to highlight that the tax computations and supporting schedules were prepared based on the information provided by the management of the Company.

The Income Tax Act, 1967 requires all financial documents relating to the above year end be kept for 7 years after the end of the financial year. In the event that a tax return for a year of assessment has not been furnished to the Inland Revenue Board, the documents shall be kept and retained for a period of seven years from the end of the year in which the return is furnished. For this purpose, "documents" means books of account recording receipts and payments or income and expenditure; invoices, vouchers, receipts, journals, and such other relevant documents.

**We attach our NOTE OF CHARGE (NOC) for your prompt action. Kindly note that we shall only proceed with the submission with the IRB upon receipt of full payment of the NOC. Please attach the cheque or bank slip as proof of payment.**

Please be advised accordingly and should you require further clarification and assistance, please do not hesitate to contact us at 03-41427473.

Thank you.

Yours faithfully  
For 2SH Consulting Sdn. Bhd.



**Kamarul Izazy Kamalludin**  
**Tax Manager**

Company Name	:	EVENING CREST SDN. BHD.
Income Tax File No	:	C 25756811050
Year Of Assessment	:	2023
Accounting Period	:	01/01/2023 - 31/12/2023
Basis Period	:	01/01/2023 - 31/12/2023

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Company Name : EVENING CREST SDN. BHD.  
Income Tax File No : C 25756811050  
Year Of Assessment : 2023  
Basis Period : 01/01/2023 - 31/12/2023

Schedule 1

**TAX COMPUTATION**

	<u>RM</u>	<u>RM</u>	<u>Remarks</u>
<b>A) COMPUTATION OF CHARGEABLE INCOME</b>			
46909 Wholesale of a variety of goods without any particular specialization n.e.c.			
Net Profit /(Loss) Before Tax		(145,286)	
Less:			
Hibah	6		
Total Non Business Income	<u>6</u>	(6)	
<b>Total Business Income/ (Loss)</b>		<u>(145,292)</u>	
<b>Less: Non Taxable Income</b>			
Realised gain on foreign currency exchange	195		Schedule 3.1
Total Non Taxable Income		(195)	
<b>Add: Non Allowable Expenses</b>			
Accountancy fees	2,000		
Allowances	36,000		
Auditors' remuneration	2,500		Schedule 3.2
Bank charges	678		
Depreciation of property, plant and equipment	2,652		
Directors' allowances	36,000		Schedule 3.3
Entertainment	21,197		Schedule 3.4
Medical fees	366		
Office rental	12,100		Schedule 3.5
Parking, petrol and toll	8,669		
Printing and stationery	4,308		
Secretary and filing fees	4,279		Schedule 3.6
Tax fees	2,530		Schedule 3.7
Telephone and internet	4,365		
Travelling and accommodation expenses	1,078		Schedule 3.8
Upkeep of motor vehicles	3,870		Schedule 3.9
Upkeep of office equipment	1,479		Schedule 3.10
Water and electricity	1,416		
		<u>145,487</u>	
<b>Adjusted Income/ (Loss)</b>		<u>0</u>	
<b>Statutory Business Income</b>		0	
<b>Other Statutory Income</b>			
Hibah	6		
<b>Net Interest Income</b>	<u>6</u>		
<b>Total Non Business Income</b>		<u>6</u>	
<b>Aggregate Income</b>		6	

**Company Name** : EVENING CREST SDN. BHD.  
**Income Tax File No** : C 25756811050  
**Year Of Assessment** : 2023  
**Basis Period** : 01/01/2023 - 31/12/2023

Schedule 1

**TAX COMPUTATION**

	<u>RM</u>	<u>RM</u>	
Less: Current Year Business Loss		0	Note 2
<b>Chargeable Income</b>		<u>6</u>	

**B) TAX PAYABLE POSITION**

SME Status ?	NO		
Income Tax @ 17% On RM	0	0.00	
Income Tax @ 24% On RM	<u>6</u>	1.44	
	<u>6</u>		
<b>Tax Payable</b>		<u>1.44</u>	
Total Relief/ Rebate		0.00	
Tax Payable or		<u>1.44</u>	
Tax Repayable		0.00	
Less: Instalment payment made during the year		<u>0.00</u>	
Balance Of Tax Payable / ( Refundable)		<u>1.44</u>	
10% Penalty For Understatement Of Estimated Tax Payable		<u>0.14</u>	Note 3
<b>Total Tax Payable</b>		<u>1.58</u>	

**Company Name** : EVENING CREST SDN. BHD.  
**Income Tax File No** : C 25756811050  
**Year Of Assessment** : 2023  
**Basis Period** : 01/01/2023 - 31/12/2023

Schedule 1

**TAX COMPUTATION**

	<u>RM</u>	<u>RM</u>
<b>Note 1</b>		
<b>Capital Allowance Summary</b>		
<b>Business Source 1</b>		<b>Ref</b>
Balance brought forward	0	
Less: Amount Disregarded	0	
<b>Add:</b>		
Balancing Allowance	0	
Current Year Capital Allowance	1,526	Schedule 5
<b>Less:</b>		
Notional Allowance	(1,526)	
<b>Less: Private Use</b>	0	
<b>Add / (Less): Adjustment</b>	0	
<b>Total CA For The Year</b>	0	
<b>Less:</b>		
Amount Utilised During The Year	0	
Balance carried forward	0	

	<u>RM</u>
<b>Note 2</b>	
<b>Unabsorbed Business Loss Summary</b>	
Balance brought forward	0
LESS : Amount Disregarded	0
LESS : Losses absorbed by statutory income	0
Balance of losses to be carried forward	0
Current year losses	0
Add : Carry Back Loss From Next YA	0
Less :Current year losses Carry Back Loss	0
Less : Losses absorbed by other statutory income in current year	0
Balance of current year loss to be carried forward	0
Less : Amount Surrendered For Group Relief	0
Balance of losses to be carried forward	0

**Company Name** : EVENING CREST SDN. BHD.  
**Income Tax File No** : C 25756811050  
**Year Of Assessment** : 2023  
**Basis Period** : 01/01/2023 - 31/12/2023

Schedule 1

**TAX COMPUTATION**

	<u>RM</u>	<u>RM</u>
<b>Note 3</b>		
<b>Computation Of Penalty For Understatement Of Estimated Tax Payable Under S107C(10) (If Any).</b>		
<b>(Without Submit CP204)</b>		
Actual tax payable ( as per tax computation )		1.44
Penalty = 10% X (a) 1.44	=	0.14

**Company Name** : EVENING CREST SDN. BHD.  
**Income Tax File No** : C 25756811050  
**Year Of Assessment** : 2023  
**Basis Period** : 01/01/2023 - 31/12/2023

Schedule 2

**DETAILED INCOME STATEMENT FOR YEAR ENDED 31 DECEMBER 2023**

	<u>RM</u>	<u>RM</u>	<u>Remarks</u>
<b>REVENUE</b>		0	A/C
<b>ADD: FOREIGN CURRENCY EXCHANGE GAIN</b>			
Realised gain on foreign currency exchange	195		Schedule 3.1
		195	
<b>ADD: OTHER INCOME</b>			
Hibah	6		
		6	
<b>LESS: Administrative expenses</b>			
Accountancy fees	2,000		Add Back
Allowances	36,000		Add Back
Auditors' remuneration	2,500		Schedule 3.2
Bank charges	678		Add Back
Depreciation of property, plant and equipment	2,652		Add Back
Directors' allowances	36,000		Schedule 3.3
Entertainment	21,197		Schedule 3.4
Medical fees	366		Add Back
Office rental	12,100		Schedule 3.5
Parking, petrol and toll	8,669		Add Back
Printing and stationery	4,308		Add Back
Secretary and filing fees	4,279		Schedule 3.6
Tax fees	2,530		Schedule 3.7
Telephone and internet	4,365		Add Back
Travelling and accommodation expenses	1,078		Schedule 3.8
Upkeep of motor vehicles	3,870		Schedule 3.9
Upkeep of office equipment	1,479		Schedule 3.10
Water and electricity	1,416		Add Back
		(145,487)	
<b>NET LOSS BEFORE TAX</b>		<u>(145,286)</u>	A/C



**Company Name** : EVENING CREST SDN. BHD.  
**Income Tax File No** : C 25756811050  
**Year Of Assessment** : 2023  
**Basis Period** : 01/01/2023 - 31/12/2023

Schedule 3

**ANALYSIS OF ACCOUNTS**

	<i>Amount</i>	<i>Add/(Deduct)</i>	
	<u>RM</u>	<u>RM</u>	<i>Remarks</i>
<b>1</b>	<b><u>Realised gain on foreign currency exchange- RM 195</u></b>		
Realised gain on foreign currency exchange due to non-trade transactions.	195	(195)	
<b>2</b>	<b><u>Auditors' remuneration- RM 2,500</u></b>		
Sarina Mohamad & Associates - Audit fee 2023	2,500	2,500	
<b>3</b>	<b><u>Directors' allowances- RM 36,000</u></b>		
Hairiah Binti Abd Karim (NRIC: 740327-08-6306) - Allowances	18,000	18,000	
Mohammad Ramadhan Bin Othman (NRIC: 670110-10-7371) - Allowances	18,000	18,000	
	<u>36,000</u>	<u>36,000</u>	
<b>4</b>	<b><u>Entertainment- RM 21,197</u></b>		
Entertainment incurred for private usage.	21,197	21,197	
<b>5</b>	<b><u>Office rental- RM 12,100</u></b>		
Landlord: SFE Builders Sdn. Bhd.	12,100	12,100	
Premise address: C-3A-01 Colonial Tower Empire City Jalan PJU 8 Damansara Perdana 47820 Petaling Jaya Selangor			
<b>6</b>	<b><u>Secretary and filing fees- RM 4,279</u></b>		
DNR Management Services - Secretarial services charges	4,279	4,279	

**Company Name** : EVENING CREST SDN. BHD.  
**Income Tax File No** : C 25756811050  
**Year Of Assessment** : 2023  
**Basis Period** : 01/01/2023 - 31/12/2023

Schedule 3

**ANALYSIS OF ACCOUNTS**

	<i>Amount</i>	<i>Add/(Deduct)</i>	
	<u>RM</u>	<u>RM</u>	<u>Remarks</u>
7	<b><u>Tax fees- RM 2,530</u></b>		
			2SH Consulting Sdn. Bhd.
	2,530	2,530	- Form C YA2020-2021: RM2,000
			- Form CP204 YA2022: RM280
			- Reimbursements: RM250
8	<b><u>Travelling and accommodation expenses- RM 1,078</u></b>		
			The management has confirmed that all local travelling and accommodation expenses were wholly and exclusively incurred for private usage.
	1,078	1,078	
9	<b><u>Upkeep of motor vehicles- RM 3,870</u></b>		
			Incurred for general repairs and maintenances. The management has confirmed that no capital expenditure has been included there in.
	3,870	3,870	
10	<b><u>Upkeep of office equipment- RM 1,479</u></b>		
			Incurred for service charges, general repairs and maintenances. The management has confirmed that no capital expenditure has been included there in.
	1,479	1,479	

Company Name : EVENING CREST SDN. BHD.  
Income Tax File No : C 25756811050  
Year Of Assessment : 2023  
Basis Period : 01/01/2023 - 31/12/2023

Schedule 4

**RECONCILIATION OF FIXED ASSETS**

Asset Descriptions	Opening Balance	Addition	Disposal	Closing Balance
	RM	RM	RM	RM
Furniture and fittings	10,919	0	0	10,919
Office equipment	3,280	870	0	4,150
Renovation	11,875	0	0	11,875
<b>As Per Balance Sheet</b>	<b>26,074</b>	<b>870</b>	<b>0</b>	<b>26,944</b>
<b>Total As Per Capital Allowance</b>	<b>26,074</b>	<b>870</b>	<b>0</b>	<b>26,944</b>

**Company Name** : EVENING CREST SDN. BHD.  
**Income Tax File No** : C 25756811050  
**Year Of Assessment** : 2023  
**Basis Period** : 01/01/2023 - 31/12/2023

Schedule 4A

**SCHEDULE OF ASSETS ACQUISITION**

Asset Descriptions	Purch Date	IA %	AA %	Cost RM	Qualifying Cost RM
<b>Business Source 1</b>	<b>Wholesale of a variety of goods without any particular specialization n.e.c.</b>				
<b>Office equipment</b>					
Smartphone Galaxy A52S 5G - Samsung	05-Jul-2023	0	100	870	870
				<b>870</b>	<b>870</b>
<b>Total As Per B/S</b>				<b>870</b>	<b>870</b>
	<b>Total Source 1</b>			<b>870</b>	<b>870</b>
	<b>Grand Total</b>			<b>870</b>	<b>870</b>



**Company Name** : EVENING CREST SDN. BHD.  
**Income Tax File No** : C 25756811050  
**Year Of Assessment** : 2023  
**Basis Period** : 01/01/2023 - 31/12/2023

**Schedule 5**

**SCHEDULE OF CAPITAL ALLOWANCE**

Asset Details	Purch Year	CA Rate: IA AA	Purch Cost RM	Opening QE RM	Addition QE RM	Disposal QE RM	Closing QE RM	Opening TWDV RM	Addition TWDV RM	Disposal TWDV RM	IA RM	AA RM	Closing TWDV RM	Disposal Price RM	BA RM	BC RM
			26,944	14,199	870	0	15,069	2,624	870	0	0	1,526	1,968	0	0	0
			26,944	14,199	870	0	15,069	2,624	870	0	0	1,526	1,968	0	0	0

Opening Purchase Cost 26,074  
 Addition Purchase Cost 870  
 Disposed Purchase Cost 0  
 Closing Purchase Cost 26,944

<b>Grand Total</b>	26,944	14,199	870	0	15,069	2,624	870	0	1,526	1,968	0	0	0	0	0	0
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(CT1)\* Denote Control Transfer Asset

**CA Summary**

Business Source	Balance b/f (a)	Amount Disregarded (b)	Total Current IA (c)	Total Current AA (d)	Total CA Claim For The Year (e)=c+d	Balancing Allowance (f)	Notional Allowance (g)	Adjustment (h)	Private Use (i)	Total CA (j)=a-b+e+f-g+h-i	Utilised For The Year (k)	Balance c/f (L)=j-k
1	0	0	0	1,526	1,526	0	1,526	0	0	0	0	0

Name	EVENING CREST SDN. BHD.		
Income Tax No.	25756811050	Registration No.	1296186-U

Year of Assessment

<b>A</b>	Director's Name	<input type="text" value="HAIRIAH BINTI ABD KARIM"/>		
<b>B</b>	Address	<input type="text" value="NO. 1 TINGKAT BAWAH&lt;br/&gt;BLOCK 14 JALAN SALAK TINGGI 28/24&lt;br/&gt;TAMAN ALAM MEGAH MALAYSIA"/>		
	Post Code	<input type="text" value="40400"/>	Town:	<input type="text" value="SHAH ALAM"/>
	State	<input type="text" value="SELANGOR"/>		
<b>C</b>	Identification / passport no.	<input type="text" value="740327086306"/>	<b>D</b>	Directors' Date Of Birth <input type="text" value="27/03/1974"/>
<b>E</b>	Income Tax No.	<input type="text" value="IG-05077358-05(0)"/>		
<b>F</b>	Shareholding (%)	<input type="text" value="100.00"/>	<b>G</b>	Salary/ Bonus <input type="text" value="0"/>
<b>H</b>	Fee/Commission/ Allowance	<input type="text" value="18,000"/>	<b>I</b>	Amount Of Loan To Director <input type="text" value="0"/>
<b>J</b>	Amount Of Loan From Director	<input type="text" value="0"/>	<b>K</b>	Service Director <input type="text" value="1"/> 1=Yes 2=No

<b>A</b>	Director's Name	<input type="text" value="MOHAMMAD RAMADHAN BIN OTHMAN"/>		
<b>B</b>	Address	<input type="text" value="NO. 1 JALAN SS9/16&lt;br/&gt;SUNGAI WAY"/>		
	Post Code	<input type="text" value="47300"/>	Town:	<input type="text" value="PETALING JAYA"/>
	State	<input type="text" value="SELANGOR"/>		
<b>C</b>	Identification / passport no.	<input type="text" value="670110107371"/>	<b>D</b>	Directors' Date Of Birth <input type="text" value="10/01/1967"/>
<b>E</b>	Income Tax No.	<input type="text" value="IG-06348503-06(0)"/>		
<b>F</b>	Shareholding (%)	<input type="text" value="0.00"/>	<b>G</b>	Salary/ Bonus <input type="text" value="0"/>
<b>H</b>	Fee/Commission/ Allowance	<input type="text" value="18,000"/>	<b>I</b>	Amount Of Loan To Director <input type="text" value="0"/>
<b>J</b>	Amount Of Loan From Director	<input type="text" value="0"/>	<b>K</b>	Service Director <input type="text" value="2"/> 1=Yes 2=No

<b>A</b>	Director's Name	JAIS BIN BASIRAN	
<b>B</b>	Address	73 JALAN SARI ILMIA 2/3 ALAM SARI	
	Post Code	43000	Town: KAJANG
	State	SELANGOR	
<b>C</b>	Identification / passport no.	651108015941	<b>D</b> Directors' Date Of Birth
			08/11/1965
<b>E</b>	Income Tax No.		
<b>F</b>	Shareholding (%)	0.00	<b>G</b> Salary/ Bonus
			0
<b>H</b>	Fee/Commission/ Allowance	0	<b>I</b> Amount Of Loan To Director
			0
<b>J</b>	Amount Of Loan From Director	0	<b>K</b> Service Director
			2 <small>1=Yes 2=No</small>

<b>A</b>	Director's Name	BRAUN ALEXANDER LUDWIGOVIC	
<b>B</b>	Address	C-3A-01 COLONIAL TOWER EMPIRE CITY JALAN PJU 8 DAMASARA PERDANA	
	Post Code	47820	Town: PETALING JAYA
	State	SELANGOR	
<b>C</b>	Identification / passport no.	C03X0002H	<b>D</b> Directors' Date Of Birth
			30/04/1968
<b>E</b>	Income Tax No.		
<b>F</b>	Shareholding (%)	0.00	<b>G</b> Salary/ Bonus
			0
<b>H</b>	Fee/Commission/ Allowance	0	<b>I</b> Amount Of Loan To Director
			0
<b>J</b>	Amount Of Loan From Director	0	<b>K</b> Service Director
			2 <small>1=Yes 2=No</small>



HK-P :

## PARTICULARS OF MAJOR SHAREHOLDERS OF THE COMPANY

Name	EVENING CREST SDN. BHD.	
Income Tax No.	25756811050	Registration No 1296186-U

Year of Assessment 2023

A	Shareholder's Name	HAIRIAH BINTI ABD KARIM	
B	Address	NO. 1 TINGKAT BAWAH BLOCK 14 JALAN SALAK TINGGI 28/24 TAMAN ALAM MEGAH MALAYSIA	
	Post Code	40400	Town : SHAH ALAM
	State	SELANGOR	
C	Identification / passport / registration no.	740327086306	
D	Shareholder's date of birth (if individual)	27/03/1974	
E	Income Tax No.	IG-05077358-05-0	F Country Code MY
G	Direct Holding (%)	100.00	H Shareholding through other entities (%) 0.00