



தொண்டு - SERVICE

மலேசிய இந்து சங்கம்
MALAYSIA HINDU SANGAM

2022

ANNUAL REPORT

ஆண்டறிக்கை & கணக்கறிக்கை

46th

Annual General Meeting

28 MAY 2023 (SUNDAY)

9.00 AM

DEWAN RAYA TAMAN BUKIT INDAH
JALAN CHANGKAT INDAH UTAMA
TAMAN BUKIT INDAH 2
81200 JOHOR BAHRU, JOHOR



VISION

To become the recognize apex body for Malaysian Hindus.



MISSION

To bring together and develop the interests of Hindu temples and organizations for the creation of outstanding Malaysian Hindus.



OBJECTIVES

To bring together and develop the interests of Hindu temples and organizations for the creation of outstanding Malaysian Hindus.



M H S CORE VALUES

Move Forward

We strive to achieve our infinite potential.

Humble to Accept All

We are inclusive in approach.

Service is Worship

We worship through selfless service.

Malaysia Hindu Sangam
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No.67 Jalan PJS 1/48,
Taman Petaling Utama 7,
46150 Petaling Jaya, Selangor
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46ஆம் ஆண்டுப் பொதுக்கூட்ட அறிவிப்பு

மலேசிய இந்து சங்கத்தின்
46வது ஆண்டு பொதுக்கூட்டம்
பின் வருமாறு நடைபெறும்.

நாள்

28/5/2023 (ஞாயிறு)
(காலை 8.00 மணிக்கு பதிவு ஆரம்பம்)

நேரம்

காலை மணி 9.00

இடம்

Dewan Raya Taman Bukit Indah
Jalan Changkat Indah Utama
Taman Bukit Indah 2
81200 Johor Bahru, Johor

நிகழ்ச்சி நிரல்:

1. இறை வணக்கம் / எழுச்சிப் பாடல் / தேசியப் பண்
2. வரவேற்புரை: க. மாணிக்கவாசகம் கதிரேசன், தேசிய கௌ. பொதுச் செயலாளர்
3. தலைமையுரை: ஸ்ரீகாசி சங்கபுஷன் கணேசன் தங்கவேலு AMN., ASA., தேசியத் தலைவர்
4. 45வது ஆண்டுப் பொதுக் கூட்ட குறிப்பை அங்கீகரித்து ஏற்றுக்கொள்ளுதல்.
5. 2022ஆம் ஆண்டிற்கான ஆண்டறிக்கையை அங்கீகரித்து ஏற்றுக்கொள்ளுதல்.
6. 2022ஆம் ஆண்டிற்கான தணிக்கைச் செய்யப்பட்ட கணக்கறிக்கையை அங்கீகரித்து ஏற்றுக் கொள்ளுதல்.
7. நான்கு (4) ஓய்வுபெறும் உறுப்பினர்கள், ஒருவர் (1) ராஜினாமா செய்யும் உறுப்பினர் மற்றும் 31 அக்டோபர் 2022 நீதிமன்ற உத்தரவின்படி நான்கு (4) காலியிடங்களுக்குப் பதிலாக மத்திய செயலவைக்கு ஒன்பது (9) உறுப்பினர்களைத் தேர்ந்தெடுப்பது.
8. நிறுவனக் கணக்காய்வாளர் நியமித்தல் மற்றும் அவர்களின் ஊதியத்தை நிர்ணயித்தல்.
9. இரண்டு (2) உட்கணக்காய்வாளர்கள் நிர்ணயித்தல்.
10. ஏழு (7) நாட்களுக்கு முன்னதாக எழுத்து வடிவில் கிடைக்கப்பெற்ற கோரிக்கைகளைப் பரிசீலித்தல்.
11. நன்றியுரை இறை வணக்கம்.

மத்திய பேரவை சார்பில்,



க. மாணிக்கவாசகம் கதிரேசன்
தேசிய கௌ. பொதுச் செயலாளர்

6/5/2023

46ஆம் ஆண்டுப் பொதுக்கூட்டத்தில்

கலந்து கொள்ளும் உறுப்பினர்கள்

கடைப்பிடிக்க வேண்டிய விதிமுறைகள்

ஆண்டுப் பொதுக்கூட்டம் நன்முறையில் நடைபெறும் வகையில், உறுப்பினர்கள் புரிந்து கொள்ளவும் கடைப்பிடிக்கவும் கீழ்க்கண்ட விதிமுறைகள் விதிக்கப்படுகின்றன.

1. சட்டத்திட்டப் பிரிவு 9.4-இன் படி, மத்திய செயலவையின் தீர்மானத்தின்படி உறுப்பினர்களின் ஆண்டுப் பொதுக்கூட்டம் நடைபெறுவதற்கு குறைந்தது இருபத்தியொன்று (21) நாட்களுக்குள் ஒரு (1) தமிழ் மற்றும் ஒரு (1) ஆங்கில நாளேடுகளின் மூலமாக அறிக்கை விடுக்க வேண்டும். இருப்பினும் குறுகிய காலத்திலான கூட்ட அறிக்கையாக இருப்பின் கூட்டத்திற்கு வருகை புரிந்த எழுபத்தைந்து சதவிகிதம் (75%) உறுப்பினர்களின் சம்மதத்துடன் நடைபெற வேண்டும்.
2. சட்டத்திட்டப் பிரிவு 9.5-இன் படி, ஆண்டுப் பொதுக்கூட்டம் நடைபெறுவதற்கு குறைந்தது இருபத்தியொன்று (21) நாட்களுக்கு முன்னதாக, மத்தியச் செயலவையின் ஆண்டறிக்கை மற்றும் கணக்கறிக்கையை சங்கத்தின் அதிகாரப்பூர்வ இணையத்தளத்தில் www.malaysiahindusangam.org வெளியிடப்படும் மற்றும் மாநில செயலவைகளில் அச்சிடப்பட்ட நகல் கிடைக்கப்பெறும்.
3. ஆண்டுப் பொதுக்கூட்டம் சுமுகமாக நடைபெறும் வகையில், ஆலோசனை அல்லது கருத்துக்களைத் தெரிவிக்க விரும்பும் உறுப்பினர்கள் 7 நாட்களுக்கு முன்னதாக எழுத்து வடிவில் தெரிவிக்கும்படி கேட்டுக்கொள்கிறோம்.
4. ஆண்டுப் பொதுக்கூட்டத்தில் பங்கேற்கும் உறுப்பினர்கள் பின்வரும் விதிமுறைகள் மற்றும் நிபந்தனைகளுக்கு உட்பட்டு நடக்க வேண்டும்.

5. ஆண்டுப் பொதுக்கூட்டத்தில் கலந்து கொள்வதற்கான தகுதிகள்:

(i) நன்கொடை, ஆயுள் மற்றும் சாதாரண உறுப்பினர்கள்.

(ii) 2023 / 2024ஆம் ஆண்டு வரைக்குமான சந்தா பாக்கியை 15.04.2023-க்குள் செலுத்தியவர்கள்.

(iii) ஆலயம் மற்றும் இயக்கங்கள். ஓர் ஆலயத்திலிருந்து அல்லது இயக்கத்திலிருந்து ஒரு பிரதிநிதி மட்டுமே கலந்து கொள்ள முடியும். கலந்து கொள்பவர், ஆலயம் அல்லது இயக்கத்தின் அதிகாரப்பூர்வ கடிதத்தில் (Letterhead) பிரதிநிதிப்பவரின் முழு விவரத்தையும் தெரிவித்து அதிகாரப்பூர்வ முத்திரையிட்டு உடன் கொண்டு வர வேண்டும்.

6. ஆண்டுப் பொதுக்கூட்டத்தில் சந்தா ஏற்றுக் கொள்ளப்படாது.

மத்தியச் செயலவைத் தேர்தல்

7. சட்டத்திட்டப் பிரிவு 6(பி)-இன் படி, சாதாரண உறுப்பினர் ஒருவர் மத்தியச் செயலவை உறுப்பினர் ஆக தகுதி பெற மாட்டார்.
8. குறைந்தபட்சம் மூன்று (3) ஆண்டுகள் மாநில அல்லது வட்டார அளவில் ஏதாவது செயற்குழுவில் சேவையாற்றிய உறுப்பினர் மட்டுமே மத்தியச் செயலவையில் தேர்ந்தெடுக்கப்படும் தகுதி உடையவர்.
9. ஓர் ஓய்வு பெறும் மத்தியச் செயலவை உறுப்பினர், அதிகபட்சம் தொடர்ச்சியாக இரண்டு (2) தவணை மறு தேர்தலுக்கு தகுதியுடையவராக இருக்கலாம். அதன் பிறகு, மூன்று (3) ஆண்டுகள் காலக்கழிவுக்குப் பின் மீண்டும் தேர்தலுக்குத் தகுதி பெறலாம்.
10. மத்தியச் செயலவையினர் வட்டாரப் பேரவையில் பதவி வகிக்கக் கூடாது.

11. உள்நாட்டு வாணிபம் மற்றும் பயனீட்டாளர் விவகார அமைச்சரும் நிறுவனப்பதிவு அதிகாரியும் ஒப்புதல் வழங்கிய சட்டத்திருத்தத்தின்படி, கடந்த 2002ஆம் ஆண்டு மத்தியச் செயலவைக்கு 27 உறுப்பினர்கள் தேர்ந்தெடுக்கப்பட்டனர். இதில் ஆண்டுதோறும் சுழற்சி முறையில் 9 உறுப்பினர்கள் ஓய்வுப்பெற, 9 புதிய உறுப்பினர்கள் தேர்ந்தெடுக்கப்படுவர். (மேல் விவரங்களுக்கு பக்கம் 19 பார்க்கவும்)
12. மத்தியச் செயலவையிலிருந்து ஓய்வு பெறும் 4 உறுப்பினர்களுடன், மேலும் ஒருவர் விலகியுள்ளார். அவர்கள்:
 - 1) கிருஷ்ணன் அண்ணாமலை
 - 2) சுகுமாரன் ஆறுமுகம்
 - 3) அழகேந்திரன் சிவசாமி
 - 4) க.மாணிக்கவாசகம் கதிரேசன்
 - 5) பண்பரசி கோவிந்தசாமி (ராஜினாம)
13. மேலும் 31 அக்டோபர் 2022 நீதிமன்ற உத்தரவின்படி நாள்வரின் ராஜினாம ஏற்றுக்கொள்ளப்பட்டது. அவர்கள்:
 - 1) டாத்தோ மோகன் சண்முகாம்
 - 2) காவி அரசு ஆறுமுகம்
 - 3) பாலகிருஷ்ணன் பரசுராமன்
 - 4) மார்கிரேட் மரியநாதன் (ராதா)
14. எனவே, மத்திய செயலவைக்கு மொத்தம் ஒன்பது (9) இடங்கள் காலியாக உள்ளன.
15. காலியாகும் 9 மத்தியச் செயலவை உறுப்பினர்களுக்கான தேர்தலுக்கு வேட்பாளர்களை முன்மொழிய விரும்புவோர், அதற்கான படிவங்களைச் சங்கத்தின் தலைமையகத்தில் வரும் 15.5.2023 முதல் 19.5.2023 வரை காலை 11.00-இல் இருந்து மாலை 4.00 மணி வரையில் மற்றும் 20.5.2023 சனிக்கிழமை, காலை 10.00 மணி மணிக்குள் பெற்றுக் கொள்ளலாம்.
16. மத்தியச் செயலவையின் முடிவின்படி, தேர்தலில் போட்டியிடும் புதிய வேட்பாளர்கள் ரிம.200-ஐச் செலுத்த வேண்டும்.

17. தேர்தலில் போட்டியிடும் வேட்பாளர்கள் பூர்த்தி செய்யப்பட்ட படிவங்களை 20.5.2023 சனிக்கிழமை, காலை 10.00 மணி முதல் நண்பகல் 12.00 மணிக்குள் தேர்தல் அதிகாரியிடம் கிடைக்கும்படி செய்ய வேண்டும்.
18. குறிப்பிட்டுள்ள நாள் / நேரத்திற்குப் பின் வந்து சேரும் படிவங்கள் ஏற்றுக் கொள்ளப்படாது.
19. தேர்தல் அதிகாரி:
திருமதி சகுந்தலா நாராயணசாமி
20. பிழைகள், முழுமையற்ற அல்லது தவறான தகவல்களைக் கொண்ட வேட்புமனுப் படிவத்தை நிராகரிக்க தேர்தல் அதிகாரிக்கு உரிமை உண்டு.

தீர்மானங்கள்

21. பொதுக்கூட்டத்தில் தீர்மானங்களைப் பரிசீலனைக்குக் கொண்டு வர விரும்பும் உறுப்பினர்கள், அவற்றை எழுத்து வடிவில் 20.5.2023ஆம் தேதிக்குள் தேசியக் கௌரவப் பொதுச் செயலாளரிடம் சமர்ப்பிக்க வேண்டும்.

பொது

22. உறுப்பினர்கள் பதிவு காலை 11.00 மணிக்கு முடிவடையும்.
23. உறுப்பினர்கள் தங்களது அடையாள அட்டையை அல்லது உறுப்பினர் அட்டையை உடன் கொண்டு வர வேண்டும்.
24. 2022/ 2023 ஆண்டு வரைக்குமான சந்தா செலுத்திய ரசீதை உடன் கொண்டு வர வேண்டும்.

NOTICE OF THE 46TH ANNUAL GENERAL MEETING

Dear Members,

Notice is hereby given that the 46th Annual General Meeting of Malaysia Hindu Sangam will be held as follows:

DATE:

28 May 2023 (Sunday)

TIME:

9.00 am

*Registration Starts at 8.00 am

VENUE:

**Dewan Raya Taman Bukit Indah
Jalan Changkat Indah Utama
Taman Bukit Indah 2
81200 Johor Bahru, Johor**

AGENDA

1. Prayer / Eluchipaadal / National Anthem
2. Welcome Address by Sri K.Manickavasagam Kathiresan, Hon.General Secretary
3. President's Address by Sri Kasi Sangapooshan Genesan Thangavellu AMN., ASA.
4. To receive and approve the Minutes of the 45th Annual General Meeting.
5. To receive and approve the Report of the Central Council for the year 2022.
6. To receive and approve the Audited Statement of Accounts for the year ended 31st December 2022.
7. Election of nine (9) members to the Central Council in place of four (4) retiring members, one (1) resigning member, and four (4) vacancies (as confirmed by Court Order dated 31st October 2022).
8. To appoint and fix the remuneration of External Auditors.
9. To appoint two (2) Internal Auditors.
10. To transact any other business of which seven (7) days written notice is given.
11. Votes of thanks & prayers.

For and on behalf of the Central Council,



K.Manickavasagam Kathiresan

Honorary General Secretary

Dated: 6 May 2023

INSTRUCTIONS TO MEMBERS ATTENDING THE 46TH ANNUAL GENERAL MEETING

These instructions are provided to enable members to understand and observe the rules and procedures regarding the proper conduct of the Annual General Meeting (AGM) of Members.

1. Pursuant to Article 9.4 of the Articles of Association, the Annual General Meeting of Members shall be called by giving twenty-one (21) clear days' notices published in one (1) English and one (1) Tamil national newspaper as decided by the Central Council, provided that a meeting of the Members shall, notwithstanding that it is called by shorter notice be deemed to have been duly called if so agreed to by at least 75% of the Members present.
2. Pursuant to Article 9.5 of the Articles of Association, the Report of the Central Council and the audited Statements of Accounts shall be published on the official website of the Sangam, www.malaysiahindusangam.org and the hardcopy shall be available for collection at the State Councils at least twenty-one (21) days before the date of the Annual General Meeting.
3. To ensure a smooth transaction during the AGM, we request members who wish to give any suggestion or opinion, to give us 7 days' written notice.
4. Members attending the AGM are required to adhere to the following Rules & Regulations:

ELIGIBILITY TO ATTEND THE AGM

5. Donor, Life, and Individual Members.
 - a) Ordinary Members who have paid subscriptions for 2023/2024 before 15 April 2023.

- b) Temple and Associations Member is allowed ONE (1) duly accredited representative appointed in writing in the official letter with the common seal of the Temple or Association.

NOMINATION FOR CENTRAL COUNCIL

6. Pursuant to Article 6(b) of the Articles of Association, an Ordinary Member Individual is not eligible to be a Member of the Central Council.
7. Only a member who has served on any Committee in State or Local Council for a minimum of three (3) years is eligible to be elected to the Central Council.
8. A retiring Central Council Member shall be eligible for re-election for a maximum period of two (2) consecutive terms and shall be eligible for a new election after a lapse of three (3) years thereafter.
9. Members of the Central Council shall not hold any office in the Local Council.
10. As approved by the Minister of Domestic Trade & Consumer Affairs and the Registrar of Companies, twenty-seven (27) Members were elected to the Central Council at the National AGM of 2002. Nine (9) will be retiring every year on a rotation basis and nine (9) new members will be elected every year. **(Please see page 19 for details)**
11. The four (4) retiring Central Council Members and one (1) member who has resigned are:
 - (i) Krishnan a/l Anamalai AMN., PJK
 - (ii) Sugumaran a/l Arumugam
 - (iii) Alagandran a/l Sevasamy PJK.
 - (iv) K.Manickavasagam a/l Kathiresan
 - (v) Panbarasi a/p Govindasamy (resigned)

12. In addition, there are four (4) vacancies as confirmed by the Court Order on 31 October 2022 for the following members:
 - (i) Datuk Mohan a/l Shanmugam
 - (ii) Kavi Arasu a/l Arumugam
 - (iii) Balakrishnan a/l Parasuraman
 - (iv) Margaret a/p Marianathan (Radha)
13. Therefore, a total of nine (9) vacancies for the Central Council are available.
14. Members who wish to nominate any member for election to fill the NINE (9) vacancies in the Central Council shall complete the prescribed Nomination Form.
15. The Nomination form can be collected from the Headquarters from 15.5.2023 to 19.5.2023 between 11.00 am to 4.00 pm and on the Nomination Day, 20.5.2023 till 12 noon.
16. Pursuant to the decision of the Central Council, new Nominees shall submit the completed form with a fee of RM200 directly to the Returning Officer from 10.00 am to 12 noon on 20.5.2023 (Saturday) at the Headquarters.

17. Nomination Form received after the above date and time will not be valid.
18. The Returning Officer is Srimati Sagunthala Narayanasamy.
19. The Returning Officer shall have the right to reject the Nomination Form which has errors, incomplete or false information.

RESOLUTION

20. Resolution for consideration at the AGM can be submitted by members in writing to reach the Honorary General Secretary before 20.5.2023.

GENERAL

21. Registration of members will be closed at 11.00am.
22. Please bring along your NRIC or membership card for identification.
23. Please bring along your receipt for the subscription paid for 2023/2024.

45வது தேசிய ஆண்டு பொதுக்கூட்டக் குறிப்பு

நாள்: 24 ஜூலை 2022

நேரம்: காலை 9

இடம்:

சுப்ரமணியர் ஆலயம், பண்டார் சன்வே,
சிலாங்கூர்

நிரல் 1

இறைவணக்கம் / எழுச்சிப் பாடல் /
தேசியப் பண்

1.0 இறைவணக்கத்துடன் 45வது தேசிய ஆண்டுப் பொதுக்கூட்டம் தொடங்கியது. குத்து விளக்கேற்றப்பட்டு, தேவாரம், சிவபுராணம், எழுச்சிப் பாடல் மற்றும் தேசியப் பண் பாடப்பட்டது.

நிரல் 2

வரவேற்புரை

2.0 தேசியக் கௌ. பொதுச் செயலாளர் விவேக நாயகி த.கௌரி வரவேற்புரை வழங்கினார்.

2.1 ஆண்டுப் பொதுக்கூட்டத்தில் கலந்து கொண்ட மத்திய செயலவை உறுப்பினர்கள், மாநிலப் பேரவை தலைவர்கள், மாநில நிர்வாகத்தினர், வட்டாரப் பேரவை தலைவர்கள், வட்டாரப் பேரவை நிர்வாகத்தினர், ஆலய மற்றும் இயக்கத் தலைவர்கள், பொறுப்பாளர்கள் மற்றும் சங்க உறுப்பினர்களைத் தேசியக் கௌ. பொதுச் செயலாளர் வரவேற்றார்.

2.2 இன்றைய பொதுக்கூட்டத்தில் மொத்தம் 1443 பேர் கலந்து கொண்டுள்ளனர். மாநிலம் வாரியாக வருகையாளர்களின் எண்ணிக்கை:

| | |
|----------------------|-----------------|
| • சிலாங்கூர் - 408 | • பகாங் - 81 |
| • பேராக் - 227 | • கெடா - 72 |
| • ஜொகூர் - 176 | • சரவாக் - 2 |
| • விலாயா - 147 | • கிளந்தான் - 1 |
| • பினாங்கு - 133 | • பெர்லிஸ் - 0 |
| • மலாக்கா - 101 | • திரங்கானு - 0 |
| • நெ.செம்பிலான் - 91 | • சபா - 0 |

நிரல் 3

தலைமையுரை

3.1 மலேசிய இந்து சங்கத்தின் தேசியத் தலைவர் ஸ்ரீகாசி டத்தோ ஆர்.எஸ். மோகன் ஷான் தலைமையுரை ஆற்றினார்.

நிரல் 4

சிறப்புரை

- இல்லை

நிரல் 5

விருதளிப்பு நிகழ்ச்சி

5.1 2022ஆம் ஆண்டுக்கான தேசிய அளவில் விருது பெற்றவர்கள்:

8

- 1) ஸ்ரீ சிம்மேஸ்வர தாசா - சங்கரத்தனா
- 2) ஸ்ரீமதிகாசி தொண்டர்மணி ஆ.விஜயலட்சுமி - சங்கபூசன்
- 3) ஸ்ரீமதி அ. சரோஜினி தேவி - சங்கபூசன்
- 4) ஸ்ரீ டாக்டர் குமரன் - ஸ்ரீஅர்ஜுனா

5.2 அண்மையில் அரசாங்கத்திடமிருந்து சிறந்த மகளிருக்கான விருது பெற்ற பேராக்கைச் சேர்ந்த விவேக நாயகி ப.பத்மாதேவி சிறப்பு செய்யப்பட்டார்.

நிரல் 6

மத்திய செயலவைக்கு பத்து (10)
உறுப்பினர்கள் தேர்வு

6.0 சுழற்சி முறையில் மத்திய செயலவையினருக்கான 9 இடங்கள் காலியாகிய நிலையில், மேலும் ஒரு மத்தியச் செயலவை உறுப்பினர் இயற்கை எய்தியதை அடுத்து மொத்தம் 10 இடங்களுக்கு போட்டி இருந்தது.

6.1 கடந்த 16.07.2022ஆம் தேதி நடந்த வேட்புமனு தாக்கலின் போது 22 பேரின் விண்ணப்பங்கள் ஏற்றுக் கொள்ளப்பட்டன. ஆனால், பின்னர் இருவர் விண்ணப்பத்தை மீட்டுக் கொண்ட நிலையில், 20 பேர் மத்தியச் செயலவைக்கு போட்டியிடுவது உறுதியானது. தேர்தல் அதிகாரியாக நிறுவன கணக்காய்வாளர் திரு. நாகா வேட்புமனு தாக்கலை வழிநடத்தினார்.

6.2 மத்திய செயலவையில் காலியான 10 இடங்களுக்கு தேர்தல் நடைபெற்றது. காலை 11.10 மணிக்கு தொடங்கி பிற்பகல் 2.50 மணி வரை வாக்களிப்பு நடைபெற்றது.

- 6.3 2022/2023ஆம் ஆண்டுக்கான மத்திய செயலவைக்கு தேர்வு செய்யப்பட்டவர்கள்:
- 1) டாக்டர் அ.கோபி - 974 வாக்குகள்
 - 2) ஸ்ரீகாசி சங்கபூசன் த.கணேசன் - 967 வாக்குகள்
 - 3) டாக்டர் ச.கலைவாணி - 952 வாக்குகள்
 - 4) ஸ்ரீ கு.கணேஷ் பாபு ராவ் - 951 வாக்குகள்
 - 5) ஸ்ரீகாசி தொண்டர்மாமணி நா.ஆதிமூலம் - 947 வாக்குகள்
 - 6) ஸ்ரீஅர்ஜுனா மு.பாலகிருஷ்ணன் - 939 வாக்குகள்
 - 7) ஸ்ரீ மா.முனியாண்டி - 931 வாக்குகள்
 - 8) ஸ்ரீ ரா.பெருமாள் - 918 வாக்குகள்
 - 9) ஸ்ரீமதி க.சுந்தரி - 917 வாக்குகள்
 - 10) தொண்டர்மணி பெ.வேலாயுதம் - 916 வாக்குகள்.

நீரல் 7 **44வது ஆண்டுப் பொதுக்கூட்ட குறிப்பை அங்கீகரித்து ஏற்றுக் கொள்ளுதல்**

- 7.1 44வது ஆண்டு பொதுக்கூட்ட குறிப்பை தேசியக் கௌ. பொதுச் செயலாளர் விவேக நாயகி த.கௌரி வாசித்தார்.

முன்மொழிந்தவர்:
திரு. எஸ்.பி. பிரபாகரன் பரசுராமன் LMI 6090

வழிமொழிந்தவர்:
திரு. குப்புசாமி நடேசன் LMI 44319

ஏகமனதாக ஏற்றுக் கொள்ளப்பட்டது.

நீரல் 8 **2021/2022ஆம் ஆண்டிற்கான மத்தியச் செயலவையின் அறிக்கையை அங்கீகரித்து ஏற்றுக் கொள்ளுதல்**

- 8.1 2021/2022ஆம் ஆண்டிற்கான மத்தியச் செயலவைக்கான அறிக்கையை தேசியக் கௌ. பொதுச் செயலாளர் விவேக நாயகி த.கௌரி வாசித்தார்.

முன்மொழிந்தவர்:
திரு. செல்வரத்தினம் மாணிக்கம் LMI 4722

வழிமொழிந்தவர்:
திருமதி. சாந்தா சுப்பையா LMI 58048

ஏகமனதாக ஏற்றுக் கொள்ளப்பட்டது.

நீரல் 9 **2021ஆம் ஆண்டிற்கான தணிக்கைச் செய்யப்பட்ட கணக்கறிக்கையை அங்கீகரித்து ஏற்றுக் கொள்ளுதல்.**

- 9.1 2021ஆம் ஆண்டிற்கான தணிக்கைச் செய்யப்பட்ட கணக்கறிக்கையை தேசியப் பொருளாளர் விவேக நாயகன் ஆ.கவி அரசு வாசித்தார்.

கேள்வி: ஆலயங்களுக்காக பெறப்பட்ட மித்ரா உதவி தொகை குறித்து அவப்பெயர் ஏன்?
(திரு. ரா.மாணிக்கம் LMI 542570)

பதில்: கோவிட்-19 காலத்தில் ஆலயங்களுக்கு வழங்க பெறப்பட்ட உதவி தொகை முறையாக பகிர்ந்தளிக்கப்பட்டு மீத இருந்த பணம் மீண்டும் மித்ராவிடம் ஒப்படைக்கப்பட்டு விட்டது. காசோலை பெற்ற ஆலயங்கள் வங்கியில் பணத்தை பட்டுவாடா செய்யாத நிலையில் அப்பணம் இந்து சங்கத்தின் வங்கி கணக்கில் இருந்தது. ஆனால், இதுப்பற்றி ஊழல் தடுப்பு ஆணையத்திடம் தெளிவாக விளக்கப்பட்டது. மீட்கப்படாத காசோலைகள் ஆறு மாதம் காலாவதி ஆகிவிட்ட நிலையில், வங்கி கணக்கில் இருந்த ரிம்.59,000 மீண்டும் மித்ராவிடம் ஒப்படைக்கப்பட்டு விட்டது.

கணக்கறிக்கை ஏகமனதாக ஏற்றுக் கொள்ளப்பட்டது.

முன்மொழிந்தவர் :
தொண்டர்மணி தவமணி ராமசாமி LMI 2228

வழிமொழிந்தவர் :
திரு. இரவிசுந்தரம் கண்ணன் LMI 7671

ஏகமனதாக ஏற்றுக் கொள்ளப்பட்டது

நீரல் 10 **31 டிசம்பர் 2022 வரைக்குமான கணக்காண்டுக்கு நிறுவனக் கணக்காய்வாளராக சும்புலான் நாகா-ஜ (AF 0024) மீண்டும்**

**நியமித்தல் மற்றும் அவர்களின்
ஊதியத்தை நிர்ணயிக்க
இயக்குனர்களுக்கு அதிகாரம்
வழங்குதல்**

10.1 மத்திய செயலவை கும்புலான் நாகாவை
முன்மொழிந்தது.
31 டிசம்பர் 2022 வரைக்குமா

கணக்காண்டுக்கு நிறுவனக்

கணக்காய்வாளராக கும்புலான் நாகா-ஐ

(AF 0024) மீண்டும் நியமித்தல் மற்றும்

அவர்களின் ஊதியத்தை நிர்ணயிக்க

இயக்குனர்களுக்கு அதிகாரம் வழங்குதல்.

நிர்ணயிக்கப்பட்ட கட்டணம்: வருடத்திற்கு
ரீம.8,000 முதல் ரீம.10,000 வரை.

கடந்த 2 ஆண்டுகளாக கும்புலான்
நாகாவுக்கு கட்டணம் செலுத்தவில்லை
என்பது தெரிவிக்கப்பட்டது.

முன்மொழிந்தவர் : திரு. சந்திரன் பெரியசாமி (LMI
52654)

வழிமொழிந்தவர் : திரு. மோகன் பாலசுந்தரம்
(LMI 4069)

ஏகமனதாக ஏற்றுக் கொள்ளப்பட்டது.

நிரல் 11

**இரண்டு (2) உட்கணக்காய்வாளர்கள்
நிர்ணயித்தல்**

இம்முறை உட்கணக்காய்வாளர் பொறுப்புக்கு
இரண்டு பேர் முன்மொழியப்பட்டனர். அவர்கள்.

1) திரு. ராமகிருஷ்ணன் திருவேங்கடம் LMI
43176

முன்மொழிந்தவர் :

திரு. ராமமூர்த்தி கர்ணன் LMI 46510

வழிமொழிந்தவர் :

திரு. பிரேமலதா சேகரன் LMI 60531

2) திரு. ரெங்கசாமி காமாட்சி LMI 5874

முன்மொழிந்தவர் :

திரு. இரவிசுந்தரம் கண்ணன் LMI 7671

வழிமொழிந்தவர் :

திரு. சுப்பையா LMI 4150

ஏகமனதாக ஏற்றுக் கொள்ளப்பட்டது.

நிரல் 12

இதர எழும் விவகாரங்கள்

சங்கத்தின் உள் மற்றும் வெளி தீர்மானங்கள்
தாக்கல் செய்யப்பட்டன. ஆனால், தீர்மானங்கள்
முன்சுட்டியே அங்கத்தினர்களுக்கு
அனுப்பப்பட்டிருக்க வேண்டும் என
திரு.ரா.மாணிக்கம் (LMI 54257) தெரிவித்தார்.

ஆகவே, முதலாவது சங்க தீர்மானம் மட்டுமே
வாசித்து ஏற்றுக் கொள்ளப்பட்டது.

சங்க தீர்மானம்

31.12.2018 முதல் 31.12.2020 (இரண்டையும்
உள்ளடக்கியது) வரை அனைத்து முந்தைய
நிதியாண்டுகளுக்கான அறிக்கைகளை ஏற்றுக்
கொண்டதன் அடிப்படையில், 2019 முதல் 2021
(இரண்டும் உள்ளடங்கலாக) வரையிலான
முந்தைய அனைத்து ஆண்டுப் பொதுக்

கூட்டங்களிலும் ஓய்வுபெற்ற கணக்காய்வாளர்
கும்புலான் நாகாவை மீண்டும் நியமனம்
செய்வதற்கு இதன் மூலம் ஒப்புதல்
வழங்கப்படுகிறது.

முன்மொழிந்தவர் : திரு. ரா.மாணிக்கம் LMI 54257

வழிமொழிந்தவர் : திரு. கணமூர்த்தி
ஹரிகிருஷ்ணன் LMI 1957

ஏகமனதாக ஏற்றுக் கொள்ளப்பட்டது.

நிரல் 13

**எழு (7) நாட்களுக்கு முன்னதாக
எழுத்து வடிவில் கிடைக்கப்பெற்ற
கோரிக்கைகளைப் பரிசீலித்தல்**

7 நாட்களுக்கு முன்னதாக எழுத்து வடிவில் ஒரு
கடிதம் கிடைக்கப்பெற்றது. அதற்கான பதில்கள்
பொதுக்கூட்டத்தில் வழங்கப்பட்டன.

நிரல் 14

நன்றியுரை & இறைவணக்கம்

தேசியத் துணைச் செயலாளர் விவேக நாயகன்
ஆ.சுகுமாறன் நன்றியுரை ஆற்றினார்.

புராணம் பாடி இறைவணக்கத்துடன் கூட்டம் இரவு
7.00 மணிக்கு நிறைவடைந்தது.

Minutes of the 45th Annual General Meeting

DATE: 24 July 2022 (Sunday)

TIME: 9.00 am

VENUE: Dewan Kuil Sri Subramaniam,
Bandar Sunway, Selangor Darul Ehsan

AGENDA 1

Prayer / National Anthem

- 1.1 The 45th Annual General Meeting of Malaysia Hindu Sangam (MHS) started with prayer, singing of Thevaram, Sivapuranam, Ezhuccipaadal, and national anthem.
- 1.2 A minute silence was observed for the deceased members.

AGENDA 2

Welcome Address

- 2.1 National General Secretary, Viveka Nayagi T.Gowri gave the Welcome Address.
- 2.2 The meeting started with a quorum of 1443 members. The members attended as per State as follows:

-
- | | |
|------------------------|------------------|
| • Selangor – 408 | • Pahang – 81 |
| • Perak – 227 | • Kedah – 72 |
| • Johor – 176 | • Sarawak – 2 |
| • W. Persekutuan – 147 | • Kelantan – 1 |
| • Penang – 133 | • Sabah – 0 |
| • Melaka – 101 | • Perlis – 0 |
| • Negeri Sembilan – 91 | • Terengganu – 0 |
-

AGENDA 3

President's Address

- 3.1 Sri Kasi Datuk RS Mohan Shan gave the presidential address.

AGENDA 4

Special Address

Nil

AGENDA 5

Presentation of Awards

- 5.1 Sangaratna Award was presented to Sri Simheshwara Dasa
- 5.2 Sangapooshan Awards were presented to Srimati Kasi Thondarmani A.Vijayaletchumi and Srimati A.Saroja Devi
- 5.3 Sri Arjuna Award was presented to Dr.Kumaran.
- 5.4 Viveka Nayagi P.Pathmadevi of Perak was felicitated for receiving an award from the government for her social service.

AGENDA 6

To receive and confirm the Minutes of the 44th Annual General Meeting

- 6.1 National General Secretary, Viveka Nayagi T.Gowri presented the Minutes.
- 6.2 The minutes were unanimously accepted.
- Proposer : Mr SP Prabhakaran Parasuraman (LMI 9060)
- Seconder : Mr Kuppusamy Nadesan (LMI 44319)

AGENDA 7

To receive and adopt the Report of the Central Council for the year 2021.

- National General Secretary, Viveka Nayagi T.Gowri presented the Management Report for the year 2021 and it was unanimously accepted.
- Proposed by: Mr Selvaratnam Manikam (LMI 4722)
- Seconded by: Mrs Shanta Suppiah (LMI 58048)

AGENDA 8

To receive and adopt the Audited Statement of Accounts for the year ended 31st December 2021.

National Hon.Treasurer, Viveka Nayagan Kavi Arasu presented the Audited Statement of Accounts for the year ending 31st December 2021.

The Audited Statement of Accounts were unanimously accepted.

Proposed by: Thondarmani Tavamani Ramasamy (LMI 2228)

Seconded by: Sri Ravi Sundaram Kannan (LMI 7671)

Question: Why did Malaysia Hindu Sangam suffered disrepute for the MITRA funds given to temples?

Answer: The money allotted for temples affected during the Covid-19 pandemic was properly distributed. The balance fund was returned to MITRA. Some temples that receive the fund did not cash their cheque, therefore some money was still in the MHS account. This was clarified to MACC. After a lapse of 6 months, as the cheques expired, we have returned the remaining balance of RM59,000 to MITRA.

AGENDA 9

Election of ten (10) members to the Central Council in place of those retiring.

Due to passing away of a member, this year, there were ten (10) vacancies to the Central Council.

Twenty (20) nominees submitted their Nomination Forms on 16 July 2022.

Hence, an election by poll was conducted and ten (10) candidates with the highest votes were elected to the Central Council.

The ten (10) members elected and appointed as Central Council members for 2022-2025 were:

- (1) Genesan Thangavellu – 967 votes
- (2) Valaitham a/I Piriyaasamy – 916 votes
- (3) Kalaivani a/p Shanmugam – 952 votes
- (4) A.Gopi a/I Archuthan – 974 votes
- (5) Athimulam G A Narayanasamy – 947 votes
- (6) Ganesh Babu Rao – 951 votes
- (7) Balakrishnan a/I Muniandy – 939 votes
- (8) Munanday a/I P.Manikam – 931 votes
- (9) Perumal Raman (LMI 4894) – 918 votes
- (10) Sundari a/p Kanapan – 917 votes

AGENDA 10

To re-appoint Messrs. Kumpulan Naga (AF 0024) as Auditors of the Company for the financial year ending 31 December 2022 and to authorize the Directors to determine their remuneration.

10.1 The Central Council proposed to continue with the existing external auditors.

10.2 The stipulated remuneration was between RM8,000 to RM10,000. For the past 2 years, MHS has not paid the remuneration for the work done.

The motion was unanimously accepted.

Proposed by: Sri Chandran Periasamy (LMI 52654)

Seconded by: Sri Mohan Balasundram (LMI 4069)

AGENDA 11

To appoint two (2) Internal Auditors

Appointment of two (2) Internal Auditors:

- (1) Sri Ramakrishnan Thiruvengadam (LMI 43176)

Proposed by : Sri Ramamoorthy Karnan (LMI 46510)

Seconded by: Srimathi Premalatha Segaran (LMI 60531)

(1) Sri Rengasamy Kamakshi (LMI 5874)

Proposed by: Sri Ravi Sundaram Kannan (LMI 7671)

Seconded by: Sri P.Suppiah (LMI 4150)

AGENDA 12

Any other matters arising.

The Ordinary and General Resolutions for the year were tabled. However, the resolutions were withdrawn because of insufficient notice.

It was unanimously decided that approval be and is hereby given for the re-appointment of the retired auditors Messrs. Naga at all the previous annual general meetings from 2019 to 2021 (both inclusive), whom was deemed reappointed by virtue of the approval of the financial statements for all the previous financial years ending from 31.12.2018 till 31.12.2020 (both inclusive).

Proposed by: Sri R. Manikam (LMI 54257)

Seconded by: Sri Kana Moorthy Harikrishnan (LMI 1957)

AGENDA 13

To transact any other business for which 7 days written notice is given.

The General Secretary had received one (1) notice via email from a member and the President replied to the questions raised.

AGENDA 14

Vote of thanks and prayers.

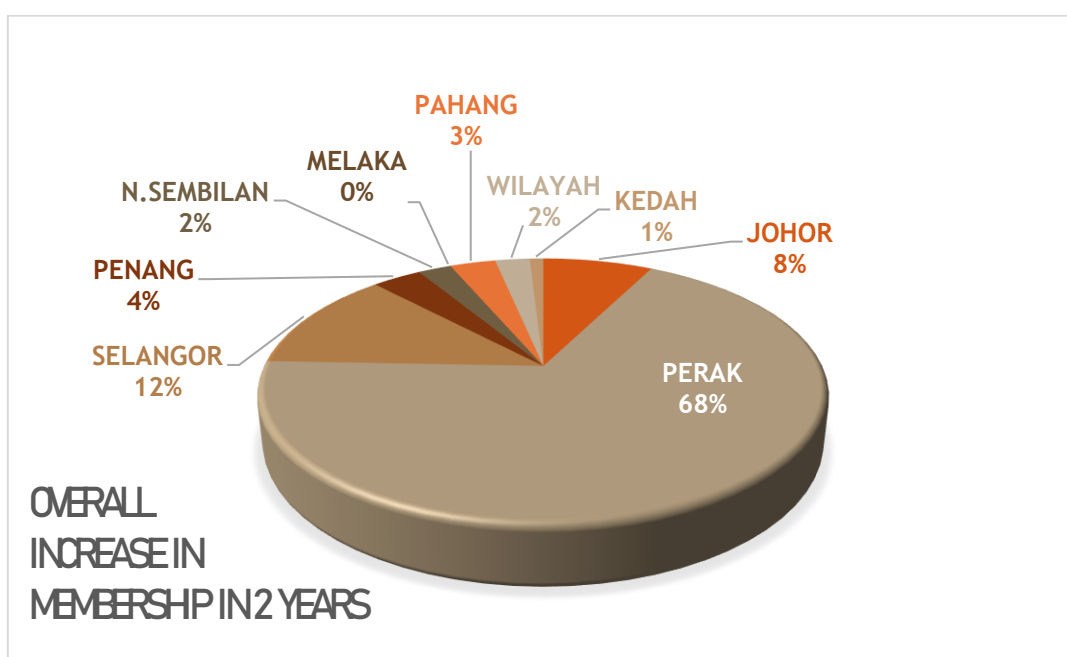
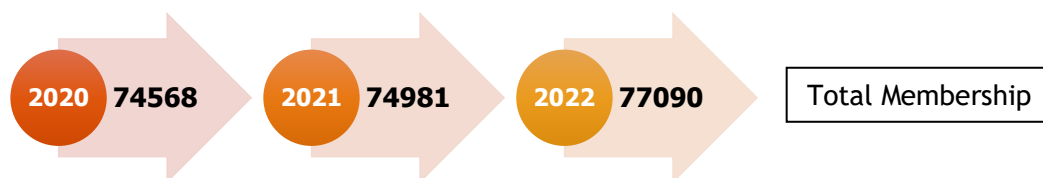
Viveka Nayagan A.Sugumaran, Hon. Assistant Secretary gave the vote of thanks.

The meeting was adjourned at 7.00pm with prayers.

NATIONWIDE PRESENCE

NEW MEMBERSHIP (16 APRIL 2022 – 15 APRIL 2023)

| STATE | LMI | OMI | DMI | LMT | LMA | TOTAL |
|--------------|-------------|------------|----------|-----------|----------|-------------|
| PERAK | 446 | 9 | | 16 | 1 | 472 |
| SELANGOR | 274 | 42 | | 27 | 2 | 345 |
| JOHOR | 145 | 74 | | 3 | | 222 |
| PENANG | 228 | | | | | 228 |
| N.SEMBILAN | 146 | 30 | | 14 | | 190 |
| MELAKA | 110 | 12 | | 1 | | 123 |
| WILAYAH | 112 | 3 | | 3 | | 118 |
| KEDAH | 174 | 51 | | 9 | 1 | 235 |
| PAHANG | 114 | 52 | | 2 | | 168 |
| PERLIS | | | | | | 0 |
| TERENGGANU | 6 | | | | | 6 |
| SARAWAK | | | | | | 0 |
| SABAH | | | | | | 0 |
| KELANTAN | 1 | | | 1 | | 2 |
| TOTAL | 1756 | 273 | 0 | 76 | 4 | 2109 |



Central Council's Report

Top Five Religious Expenditure by Local Councils

| LOCAL COUNCIL | EXPENDITURE |
|---------------|-------------|
| SEBERANG JAYA | RM15,618.65 |
| SERDANG | RM15,425.15 |
| KUANTAN | RM12,292.00 |
| BUKIT BENDERA | RM11,529.45 |
| BUKIT SENTOSA | RM7,837.60 |

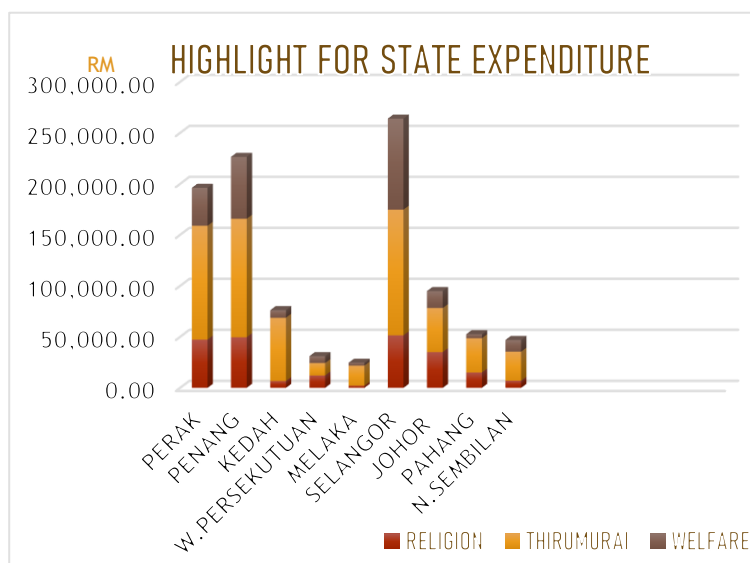
Top Eleven Thirumurai Expenditure By Local Councils

| LOCAL COUNCIL | EXPENDITURE |
|----------------|-------------|
| KAJANG | RM17,735.05 |
| KULIM | RM16,021.40 |
| ANDALAS | RM15,250.00 |
| BUTTERWORTH | RM14,877.75 |
| BUKIT BENDERA | RM13,393.10 |
| GELUGOR | RM11,241.38 |
| KAPAR | RM10,455.00 |
| SEBERANG JAYA | RM10,351.00 |
| KUALA SELANGOR | RM10,265.00 |
| SUNGAI SIPUT | RM10,050.00 |
| MANJUNG | RM10,031.50 |

Top Three Welfare Expenditure By Local Councils

| LOCAL COUNCIL | EXPENDITURE |
|---------------|-------------|
| ANDALAS | RM37,223.25 |
| SEBERANG JAYA | RM16,539.60 |
| BUKIT BENDERA | RM9,758.00 |

நிர்வாகப் பேரவையின் செயலறிக்கை



Thirumurai remains the top priority for most of the State and Local Councils. The distribution of resources shows that a great deal of effort must be made to turn the focus towards Religion.

No. of Thirumurai Classes by State

| | | | |
|-----------------|----|--------------------|----|
| Johor | 51 | Penang | 10 |
| Perak | 39 | W.Persekutuan | 5 |
| Negeri Sembilan | 30 | Melaka | 2 |
| Pahang | 27 | Perlis | 1 |
| Selangor | 21 | | |
| Kedah | 12 | TOTAL = 198 | |

The 44th National Thirumurai

Date: 19 February 2023 / Venue: SJKT Batu Caves, Selangor

Total Participants: 541

No. of Teachers for Prison Institutions by State

| | | | |
|-----------------|----|--------------------|----|
| Terengganu | 2 | Penang | 8 |
| Perak | 12 | Kelantan | 3 |
| Negeri Sembilan | 6 | Melaka | 11 |
| Pahang | 4 | Perlis | 6 |
| Selangor | 19 | Johor | 22 |
| Kedah | 9 | TOTAL = 102 | |



HISTORY was made by Rishshvan Raj Visvanathan from Penang by being the first-ever winner of 3 gold medals.



THEVARA NAYAGAM Award was honored on Lt Col.(R) IR TS Dr. Vikneswaran Munikanan for his years of outstanding service for Thirumurai development.

National Organ & Blood Donation Campaign

In Conjunction With

Swami Vivekananda's Birth Anniversary

The Youth Team organized the 10th Nationwide Blood & Organ Donation Campaign from 12/1/2022 – 28/2/2022



Three Best Performing States

| | |
|--------------------|------|
| Total Participants | 6227 |
| Blood Donors | 4888 |
| Organ Donors | 1335 |

| | |
|----------|------|
| Melaka | 1950 |
| Perak | 1282 |
| Selangor | 758 |

புரவலர்கள் / PATRONS

Y.Bhg. Tan Sri Datuk Seri Dr. S.Subramaniam

Y.Bhg. Tan Sri Dato' K.R. Somasundram PSM., DPMS., AMN., JP

Y.Bhg. Sangaratna Datuk A.Vaithilingam

சட்ட ஆலோசகர் / LEGAL ADVISOR

Messrs. Rosli Dahlan Saravana Partnership, Advocates & Solicitors

வெளிக் கணக்காய்வாளர்கள் / EXTERNAL AUDITORS

Kumpulan Naga, Chartered Accountants (AF-0024)

நிறுவன செயலாளர் / COMPANY SECRETARY

Sri Terwander Singh a/l Badan Singh (MAICSA 0780838)

Srimathi Malarvizhi a/p P.Mahalingam (MAICSA 70241280)

இந்து சமய ஆலோசனை மன்றம் / HINDU ADVISORY BOARD

- Srimad Swami Supriyananda Puri
- Srimad Swami Brahmajnanananda Saraswati
- Srimad Swami Jitatmananda Saraswati
- Srimad Swami Brahmananda Saraswati
- Tavathiru Swami Balayogi
- Sangaratna Simheswara Dasa
- Sangaratna Sivasri A.P.Muthukumara Sivachariar
- Sangaratna Sivasri M.A.R.Nithiyananda Sivachariar
- Sangaratna Datuk A.Vaithilingam
- Sangaratna M.Subramaniam
- Sangaratna Prof. Dr. N.S.Rajendran
- Sangaratna Dr.K.Thilagawathi
- Sangaratna Swami Mahendra
- Sangaratna Siva Sri R.Shanmugan Siva Pooshagar
- Sivasri Loganathan Sathasiva Sivachariar
- Sangaratna Datuk Paduka.Mother Mangalam
- Guruji Shaktipriyananda
- Sangaratna V. Subramaniam Velu
- Thevara Nayagam Thondarmamani Athimulam
- Datuk Dr. V.Kathiresan
- Sri R.Shanmuganathan
- Sri Tarmothran Muthusamy
- Sangaratna Dr. Jayabalan Valliappan
- Sri Radhakrishnan Alagamalai

Board of Directors
Central Council Members 2022-2023

President: Sri Kasi Sangapooshan T.Genesan AMN., ASA..

| | |
|----------------------------------|--|
| Deputy President: | Sri Ganesh Babu Rao |
| Vice President 1: | Sangaratna P.Valaitham |
| Vice President 2: | Sangaratna Shantha Venugopal |
| Hon. General Secretary: | Sri K.Manickavasagam |
| Hon. Assistant Secretary: | Sri S.Alagandran PJK |
| Honorary Treasurer: | Sri Muniandy Manikam |
| Hon. Assistant Treasurer: | Sangapooshan Balakrishnan Muniandy |
| Central Council Members: | Sangaratna A.Krishnan AMN., PJK. Viveka Ratna Ponn Santhiran Srimathi S. Balamani Viveka Ratna M.Mahendhren Sri Alagendra Ramani Viveka Ratna A.Sugumaran Dr Panbarasi Govindasamy Viveka Ratna Paramesvari Ramasamy PJK. Thondarmaamani Krishnasamy Naido PJK. Sri S.Sathy Vel Naidu Thondarmani Dr Kalaivani Shanmugam Sivasri Dr. Gopi Archutan Sangapooshan N.Athimulam Sri Perumal Raman Viveka Ratna Sundari Kanapan |

NATIONAL STAFFS

Executive Secretary

Srimathi Nagarane Moorthy

Accounts Officer

Srimathi Kalaivani Nantha Kumar

Membership Officer

Srimathi Karthayaini Ramadass

Media & ROM

Sri Kamala Hasan Arumugam

Registered Address:

No.67 Jalan PJS 1/48, Taman Petaling Utama 7,

46150 Petaling Jaya, Selangor

Tel No. 03 7784 4668 / 4244 Fax No. 03 7784 7304

Emails:

admin@malaysiahindusangam.org

membership@malaysiahindusangam.org

Website:

www.malaysiahindusangam.org

www.facebook.com/MalaysiaHinduSangam

Central Council Members' Service Term

| NO. | NAMES | 2020- 2021 | 2021- 2022 | 2022- 2023 | 2023- 2024 | 2024- 2025 |
|-----|--|---------------|---------------|---------------|---------------|---------------|
| 1 | SRI KASI SANGAPOOSHAN T.GENESAN | 2 | 3 | 1 | 2 | 3 |
| 2 | SRI GANESH BABU RAO A/L KUMARA RAO | | | 1 | 2 | 3 |
| 3 | SANGARATNA VALAITHAM A/L PIRIYASAMY | | | 1 | 2 | 3 |
| 4 | SRI MUNANDAY A/L P.MANIKAM | | | 1 | 2 | 3 |
| 5 | SANGAPOOSHAN BALAKRISHNAN A/L MUNIANDY | | | 1 | 2 | 3 |
| 6 | THONDARMANI DR KALAIVANI A/P SHANMUGAM | | | 1 | 2 | 3 |
| 7 | SIVASRI DR GOPI A/L ARCHUTHAN | | | 1 | 2 | 3 |
| 8 | SRI KASI THONDARMAAMANI ATHIMULAM A/L GANARAYANASAMY | | | 1 | 2 | 3 |
| 9 | SRI PERUMAL A/L RAMAN | | | 1 | 2 | 3 |
| 10 | SRI SUNDARI A/P KANAPAN | | | 1 | 2 | 3 |
| 11 | VIVEKA NAYAGAN PONN. SANTHIRAN | 3 | 1 | 2 | 3 | |
| 12 | SRI ALAGENDRA RAMANI | | 1 | 2 | 3 | |
| 13 | SRIMATHI BALAMANI | 3 | 1 | 2 | 3 | |
| 14 | VIVEKA NAYAGAN M.MAHENDHREN | | 1 | 2 | 3 | |
| 15 | SRIMATHI DR PANBARASI A/P GOVINDASAMY | | 1 | 2 | 3 | |
| 16 | VIVEKA NAYAGI PARAMESVARI A/P RAMASAMY | | 1 | 2 | 3 | |
| 17 | THONDARMAAMANI KRISHNASAMY NAIDO | | 1 | 2 | 3 | |
| 18 | SRI S.SATHY VEL NAIDU | | 1 | 2 | 3 | |
| 19 | THONDARMANI SHANTHA VENUGOPAL | 3 | 1 | 2 | 3 | |
| 20 | SRI K.MANICKAVASAGAM A/L KATHIRESAN | 1 | 2 | 3 | | |
| 21 | SRI ALAGANDRAN SEVASAMY | 1 | 2 | 3 | | |
| 22 | SANGAPOOSHAN A.KRISHNAN | 1 | 2 | 3 | | |
| 23 | VIVEKA NAYAGAN A.SUGUMARAN | 1 | 2 | 3 | | |

State & Local Councils 2023-2024

மாநில வட்டாரப் பேரவைகள் 2023-2024

MELAKA

CHAIRMAN : VIVEKA NAYAGAN K.JEGASILAN (016-7666415)

STATE COUNCIL

HON. SECRETARY : VIVEKA RATNA A.KUMAR (014-930 2034)

HON. TREASURER : THONDARMANI M.KRISHNAN (013-620 1735)

3269 PEKAN ASAHAN, 77100 ASAHAN, MELAKA

| | | | |
|---|---------------------|---|-------------|
| 1 | BUKIT BERUANG | THONDARMAMANI J.LOHAMBA | 014-9287360 |
| 2 | TAMBAK PAYAH | THONDARMANI M.KRISHNAN PJK,AMN,BCM,BKT. | 013-6201735 |
| 3 | JASIN | SRIMATHI PARVATHY A/P ARUMUGAM | 016-2391907 |
| 4 | PULAU SEBANG | SRI VATHUMALAY A/L S.KARUPPAN | 016-7645073 |
| 5 | UJONG PASIR | SRI VIJAYAKUMAR A/L PICHAMUTHU | 017-6734849 |
| 6 | MERLIMAU | THONDARMANI C.GOBALAN PJK,PBM. | 017-6302807 |
| 7 | BUKIT KAJANG BEMBAN | THONDARMANI P.M. BALAKRISHNAN | 012-6313704 |

JOHOR

CHAIRMAN : SRI KASI SANGARATNA R.RAMAKRISHNAN PIS.,PJK.,KMN.
(012-7683459)

STATE COUNCIL

HON. SECRETARY : THONDARMANI K.VIJAYAN PPN (019-7402475)

HON. TREASURER : SANGAPOOSHAN R.KARAPIAH (017-7642284)

NO. 61 TINGKAT 1, JALAN SAUJANA PERDANA 1, TAMAN SAUJANA, 86000 KLUANG,
JOHOR

| | | | |
|----|-----------------|--|-------------|
| 1 | BATU PAHAT | THONDARMANI ARTILETCHUMY A/P SUBRAMANIAM | 016-7371273 |
| 2 | CHAAH | SRI SIVANANTHAN A/L SUBRAMANIAM | 012-7123340 |
| 3 | JOHOR BAHRU | SRIMATHI AMMINI A/P AYAVOO | 012-7193438 |
| 4 | KLUANG | SRI VIJAYARATNAM A/L G. SAMY | 013-7732215 |
| 5 | KULAI | THONDARMANI MURTHY A/L MUTHUSAMY | 019-7180927 |
| 6 | LABIS | SRI K.RAJAJOTHI A/L KARUPPIAH | 019-7415126 |
| 7 | MASAI | THONDARMANI K.VIJAYAN A/L KANDASAMY PPN. | 019-7623557 |
| 8 | MUAR | SRI NADARAJAH A/L KATHAN | 012-3627008 |
| 9 | PASIR GUDANG | SRIMATHI SASICHITRA A/P CHINIYAH | 016-7518804 |
| 10 | SKUDAI | THONDARMANI SEGARAN A/L KANNIAPPAN | 012-7083252 |
| 11 | TANGKAK | VIVEKA NAYAGAN DR. M.UTHAMAN RAMAN | 017-6969071 |
| 12 | ULU TIRAM | THONDARMAAMANI SUBRAMANIAM A/L KARUPPAN | 016-7693260 |
| 13 | PAGOH | SRI PONUSAMY A/L RAJAMANIKAM | 012-6821773 |
| 14 | TIRAM BARU | SRIMATHI SAROJA A/O SUBRAMANIAM | 017-7479519 |
| 15 | SRI LALANG | MR. RAJA KUMAR A/L RASAVEL | 017-1757164 |
| 16 | BANDAR DATO ONN | SRIMATHI VANAJAH A/P VELOO | 013-3789603 |
| 17 | KOTA TINGGI | SRI SIVARAM A/L ARUMUGAM | 019-7115909 |
| 18 | BULUH KASAP | SRI SASIDHARAN A/L ACHUTHAN | 019-7478290 |

PENANG

STATE COUNCIL

CHAIRMAN : SRIKASI THONDARMANI R.SANTHARASAGARAN PPN., PJK., PJM. (012- 466 5755)

HON. SECRETARY : KUMARI A.SANGEETHA (016-668 6476)

HON.TREASURER : SRIMATI S.KRISHNAVENI (018-464 9773)

NO.8A 1ST FLOOR, JALAN PRAI JAYA, BANDAR PRAI JAYA, 13600 SEBERANG PRAI, PULAU PINANG

TEL: 04-3841 227

| | | | |
|----|-----------------|--|-------------|
| 1 | AYER ITAM | SRIMATHI M. PUSHPA | 014-3427400 |
| 2 | BUKIT BENDERA | VIVEKA RATNA A.THARMAN PJK., PJM. | 012-4051207 |
| 3 | BUTTERWORTH | SANGARATNA G.SANMOGOMNATHAN DJN., AMN., PKT., PJK. | 016-4153829 |
| 4 | GELUGOR | VIVEKA RATNA K.KALAH RANI PJK. | 012-4052949 |
| 5 | NIBONG TEBAL | SRI R.MUNIANDY PJPN. | 013-5104517 |
| 6 | SEBERANG JAYA | VIVEKA RATNA SIVASRI N. DINESH VARMAN GURUKKAL | 016-4543810 |
| 7 | SUNGAI BAKAP | SRI SATIYASILAN A/L SUBRAMANIAM | 012-4296367 |
| 8 | TANJUNG BUNGAH | THONDARMANI C.NACHIAPPEN PJM. | 016-4714610 |
| 9 | ALMA | SRI R.NAVARASAN RAMAKRISHNAN | 017-4678564 |
| 10 | BATU KAWAN | THONDARMANI P.SAROJA PJK., PJM. | 017-5359731 |
| 11 | BUKIT MERTA JAM | SRI JOHN JEYSON A/L ANTHONY | 012-5531956 |

NEGERI SEMBILAN STATE COUNCIL

CHAIRMAN : SIVA SRI DR. A.L ANANTHA GOPI SIVACHARIAR (019-6618 002)

HON. SECRETARY : SRI P.UMASUDHAN @ PRABHU (014-931 0595)

HON.TREASURER : SRI ALAGAPPA ((016-729 6220)

4, JALAN SERINDIT 1/1, TAMAN HARAPAN BARU, 70300 SEREMBAN, N.SEMBILAN

TEL: 06-633 8333

| | | | |
|----|---------------|---|--------------|
| 1 | BAHAU | THONDARMANI PACHAPPAN RAJAGOPAL | 019-2668083 |
| 2 | MAMBAU | SRI SUNDRAM A/L AMMANIKAM | 011-16219740 |
| 3 | NILAI | THONDARMANI PARAMESWARI A/P KULANTHAIPPAN | 016-9719984 |
| 4 | PORT DICKSON | THONDARMANI JAGATHAMBAL A/P ALAGU | 016-3901684 |
| 5 | SENAWANG | SRI SIVALINGAM A/L RAMASAMY | 012-2581413 |
| 6 | SEREMBAN | THONDARMANI MURUGAYA A/L VELLU AMN.,PMC. | 013-3572538 |
| 7 | SEREMBAN JAYA | SRIMATHI MOHAN A/L ARUMUGAM | 012-6186562 |
| 8 | TEMIANG | SRIMATHI PARAMESWARI A/P KUPPAN | 011-20508184 |
| 9 | TEMPLER | SRIMATHI KAVITHA A/L MARIMUTHU | 016-8409574 |
| 10 | LUKUT | THONDARMANI PUSPAVALLI A/P SUBRAMANIAM | 017-2778381 |

PERAK STATE COUNCIL

CHAIRMAN : VIVEKA RATNA P.SUNDARASEKARAR (012- 501 0666)

HON. SECRETARY : VIVEKA RATNA SIVAM (012-5069960)

HON.TREASURER : SANGAPOOSHAN M.BALAKRISHNAN (019-5597254)

NO.26 MEDAN ISTANA 1, BANDAR IPOH RAYA, 30000 IPOH, PERAK

TEL: 05-241 5859

| | | | |
|----|-------------------|---|--------------|
| 1 | BATU GAJAH | SRI SARAVANAN A/L IRACHAN | 016-5949156 |
| 2 | CAMERON HIGHLANDS | SRI VASU A/L SUBRAMANIAM | 019-5605858 |
| 3 | MAMBANG DIAWAN | SRI RARANJOTHI A//P VISLINGAM | 016-6683170 |
| 4 | KAMPAR | SRI YUWARAJAN A/L MUNIANDY | 017-5783347 |
| 5 | KUALA KANGSAR | THONDARMANI THAYALAN A/L MUNUSAMY | 016-5384564 |
| 6 | MANJUNG | SRIMATHI KALIAPPAN A/L SUBRAMANIAM | 013-5204904 |
| 7 | SLIM RIVER | SRIMATHI MAGESWARI A/P JAUVELU | 011-3659201 |
| 8 | SUNGAI SIPUT | SRI RATNAM A/L KANNUSAMY | 012-5675276 |
| 9 | TAIPING | THONDARMANI GOVINDAMMAH A/P SUBRAMANIAM | 016-5324611 |
| 10 | TANJONG RAMBUTAN | SRIMATHI RAJOO A/L SUBRAMANIAM | 012-5926465 |
| 11 | TANJUNG MALIM | SRI SINNE BATHUMALAI A/L APALNAIDU | 019-3297296 |
| 12 | TAPAH | SRI SARAVANAN A/L MARAPPAN | 019-5727272 |
| 13 | TELUK INTAN | SRI MUNIANDY A/L RAJAGOPAL | 017-5203860 |
| 14 | BIDOR | SRIMATHI THIRUMAYNEE A/P MUNIANDY | 016-5610764 |
| 15 | KERIAN | VIVEKA RATNA KUMARESAN RENGASAMY | 012-5567792 |
| 16 | GOPENG | VIVEKA RATNA SARASWATHY A/P PERIASAMY | 011-16856868 |
| 17 | LUMUT | SRI SATHIVELL A/L GENGAN | 016-5489730 |
| 18 | IPOH | SRIMATHI ILAVARASI A/P DONASAMY | 018-2216263 |

WILAYAH PERSEKUTUAN STATE COUNCIL

CHAIRMAN : SRIMATI S.BALAMANI (012- 215 9260)

HON. SECRETARY : SRI K.NAGESWARARAU (016-603 6378)

HON.TREASURER : SRI M.MAGESWARAN (019-380 0725)

24 JALAN 34/2, TAMAN KENCANA, CHERAS, 56100 KUALA LUMPUR

TEL: 05-241 5859

| | | | |
|---|----------------|--------------------------------------|-------------|
| 1 | BANGSAR | SRI JAYAGOBI A/L SHANMUGAM | 012-6305239 |
| 2 | WANGSA MAJU | THONDARMANI ARUMUGAM A/L KUPPAN | 012-2080534 |
| 3 | KAMPUNG PANDAN | SRI HARI KRUSHNAN A/L VEDACHALAM | 016-2111990 |
| 4 | PETALING | SRIMATHI PATHMADEVI A/P K.PANAYADIAN | 012-3828142 |
| 5 | SEGAMPUT | SRIMATHI SANTANAMARY A/P RAYAPAN | 012-2720663 |
| 6 | SENTUL | SRIMATHI SHANTHA A/P SUPPAIAH | 016-6379331 |

SELANGOR STATE COUNCIL

CHAIRMAN : SANGARATNA A.KRISHNAN (012-306 1009)

HON. SECRETARY : SRI DINAGARAN MAHALINGAM
(017-453 2989)

HON. TREASURER : SRI THAYANANDAH SENATHIRAJAH
(019-3827981)

NO.62-B JALAN RAYAA BARAT, KAWASAN 6, 41100 KLANG,
SELANGOR

| | | | |
|----|------------------|---|-------------|
| 1 | BANTING | SRI BATHMANATHAN A/L MUTHUSAMY | 016-3078514 |
| 2 | BATANG BERJUNTAI | THONDARMANI ISWARY A/P RAMAN | 012-9041015 |
| 3 | BATU CAVES | SRI GOPAL A/L GOVINDASAMY | 019-2229839 |
| 4 | BUKIT SENTOSA | SRI RATHAKRISHNAN A/L MANICKAM | 017-6849791 |
| 5 | CHERAS | SRI RAMAIYAH A/L KESAVAN | 019-2667592 |
| 6 | KAJANG | DR. MURALITHARAN A/L PARAMASUA | 012-3090404 |
| 7 | KAPAR | VIVEKA NAYAGAN ARULNESAN A/L JAYABALAN | 012-6226150 |
| 8 | KUALA SELANGOR | THONDARMANI V.PANNIERSELVAM A/L VELOO | 019-6436640 |
| 9 | PUCHONG | THONDARMANI ALAGANDRAN A/L MUTHUSAMY | 016-2221364 |
| 10 | RAWANG | SRI PATHAMANATHAN A/L MUTHUKARUPPAN | 012-3067701 |
| 11 | SELAYANG | SRIMATHI PUVANESWARY A/P PALANIANDY | 010-9838109 |
| 12 | SEMENYIH | SRI RASASELVAM A/L KARUPPIAH | 016-6224713 |
| 13 | SHAH ALAM | VIVEKA NAYAGI PUNITHAKALA A/P IYADURAI | 012-2450535 |
| 14 | SRI ANDALAS | THONDARMANI SARASWATHY A/L VELOO | 012-3189968 |
| 15 | SUBANG JAYA | VIVEKA NAYAGAN PUGALENTHAN A/L KASSIMUTTY | 012-3850196 |
| 16 | TAMAN MEDAN | THONDARMANI GHANESAN KRISHNAN | 016-2697002 |
| 17 | PETALING JAYA | SRI KEERTHI A/L U.THANDAPANI | 016-2214664 |
| 18 | KUALA KUBU BAHRU | THONDARMANI KALAICHELVAN SINGARVELU | 016-2476999 |
| 19 | SERDANG | SRI CHANTHRU A/L GANISON | 013-3978689 |
| 20 | KLANG | SRIMATHI PREMALA THRIUGNASAMBANDHAN | 016-3391924 |

KEDAH STATE COUNCIL

CHAIRMAN : SANGAPOOSHAN K.SUPERAMANIAM (019-4566 419)

HON. SECRETARY : THONDARMAAMANI R.KRISHNASAMY NAIDU
(014-6019505)

HON. TREASURER : VIVEKA NAYAGAN M. ARITHASAN (016-4214840)

A45 TAMAN KAMPIAN, OFF JALAN SEKERAT, 08000 SUNGAI PETANI, KEDAH

| | | | |
|---|---------------|---|-------------|
| 1 | ALOR SETAR | SRI SEKAARAM A/L SAMUEL | 019-5047353 |
| 2 | BALING | SRI RAMESH A/L KAILASAM | 019-4118512 |
| 3 | BEDONG | SRI THIRUMUGAM A/L PERUMAL | 016-4691378 |
| 4 | GURUN | THONDARMANI SATHYASALAN A/L KANDASAMY | 019-5472339 |
| 5 | KULIM | SRI KASI VIVEGA NAYAGAN MARIAPPEN A/L SIMASALAM | 012-4185220 |
| 6 | SUNGAI LALANG | SRI MUTHU KANAN A/L YALUMALE | 016-4858887 |
| 7 | SUNGAI PETANI | THONDARMANI NADARAJAN A/L VARATHAN | 019-4588718 |
| 8 | LANGKAWI | SRI R. DHURAIRAJ | 012-4885997 |

PAHANG STATE COUNCIL

CHAIRMAN : SRI KASI THONDARMAAMANI N.ATHIMULAM (012-9896170)

HON. SECRETARY : SRI A.PUSHAPANATHAN (017-9340357)

HON. TREASURER : SRIMATHI M.SUGUNA (011-1209 4843)

NO.B-9 TINGKAT 1, LORONG BERINGIN, JALAN TEMERLOH, 28400
MENTAKAB, PAHANG

TEL. NO. 09-2771 768

| | | | |
|---|----------|--------------------------------------|--------------|
| 1 | JERANTUT | SRI KUMARASAMY A/L RAJAGOPAL | 019-966 9300 |
| 2 | KUANTAN | THONDARMANI RAMASAMY A/L MALAYAN | 016-936 6940 |
| 3 | MENTAKAB | SRI RAMANANAIDU A/L KRISHNAMOORTHY | 019-942 4360 |
| 4 | RAUB | SRI GANESAN A/L K.C.MANI SUBRAMANIAM | 012-984 2240 |
| 5 | LANCHANG | THONDARMANI VALLI A/P MUNUSAMY | 017-905 1209 |
| 6 | JENGKA | SRI SUKUMARAN A/L KRISHNAN | 012-847 9202 |
| 7 | BENTONG | SRI THIRUCHELVAM A/L RAMACHANDRAM | 016-961 0018 |

SABAH

CHAIRMAN SANGARATNA DATUK DR. K.MATHAVAN P.G.D.K. 019-8708664

SARAWAK

CHAIRMAN THONDARMANI S.KRISHNARAO 016-8602154

TERENGGANU

CHAIRMAN THONDARMANI APPU K. RASAPPEN 019-9341434

KELANTAN

CHAIRMAN SANGARATNA DR.J.P.KAMALANATHAN JMK,SMK,AK. 019-9839368

PERLIS

CHAIRMAN DR. SATHEES 019-4330693

நன்றி நவில்கிறோம்

மலேசிய இந்து சங்கப் பேரவையின் 45வது ஆண்டு பொதுக்கூட்டம் சிறப்புடன் நடைபெற அருளாசி நல்கிய அனைத்து நல்லுள்ளங்கள், ஆலயங்கள், பொது அமைப்புகளின் தலைவர்கள் மற்றும் அவர்தம் செயலவையினர், தகவல் தொடர்பு சாதனங்கள், மற்றும் இந்து சங்கத்தை வலுப்படுத்தி வரும் சமயப்பற்று மிக்க எல்ல உறுப்பினர்கள், சங்க வளர்ச்சிக்காகவும் மேம்பாட்டுக்காகவும் பல்வேறு வழிகளில் பாடுபட்டு வரும் தொண்டர்களுக்கும் எங்களின் இதயப்பூர்வமான நன்றியைத் தெரிவித்துக் கொள்கிறோம்.

THANK YOU

The Central Council, State Councils, and Local Councils of Malaysia Hindu Sangam wishes gratitude to all individuals, temples, leaders of public organisations, and their committee members and the mass media who gave their support and blessings for the successful conduct of the 45th Annual General Meeting. We also thank our members who contribute to strengthen MHS and to all volunteers who work for the progress and development of Malaysia Hindu Sangam.



அஞ்சலி

எங்களின் ஆன்ம நேயத்திற்கும்
மலேசிய இந்து சங்க
வளர்ச்சிக்காகவும் கசிந்துருகிய
எங்கள் சங்கத்தின் மறைந்த
அங்கத்தினர்களின் குடும்பத்தார்
அனைவருக்கும் எங்களது ஆழ்ந்த
அனுதாபத்தைத் தெரிவித்துக்
கொள்கிறோம்.
ஓம் சாந்தி சாந்தி சாந்திஹி

Dedication

This Annual Report is dedicated to the memories of all our Members who have departed from life. May their services and contribution to Malaysia Hindu Sangam and to Hinduism bear good merits and help them to attain Sadgati.

Om Shanti Shanti Shanti:

MALAYSIA HINDU SANGAM

(Limited by Guarantee)
(Incorporated in Malaysia)

**COUNCIL MEMBERS REPORT
AND FINANCIAL STATEMENTS
31 DECEMBER 2022**

MALAYSIA HINDU SANGAM

(Limited by Guarantee)

(Incorporated in Malaysia)

STATUTORY FINANCIAL STATEMENTS - 31 DECEMBER 2022

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MALAYSIA HINDU SANGAM

(Limited by Guarantee)

(Incorporated in Malaysia)

(Registration No : 196501000015 (5859-M))

Corporate Information

| | | |
|------------------------|--|---|
| Council Members | : Alagendra A/L Ramani | (Appointed on 22-04-2022) |
| | : A.Gopi A/L Archuthan | (Appointed on 22-12-2022) |
| | : Alagandran A/L Sevasamy PJK. | |
| | : Athimulam A/L G.A.Narayanasamy | (Appointed on 22-12-2022) |
| | : Balasubramaniam A/L T.N. Karupiah | (Resigned on 24-07-2022) |
| | : Balakrishnan A/L Muniandy | (Appointed on 22-12-2022) |
| | : Balamani A/P Subramaniam | |
| | : Balakrishnan A/L Parasuraman AMN. | (Resigned on 26-11-2022) |
| | : Dr. Panbarasi A/P Govindasamy | (Appointed on 22-04-2022) |
| | : Datuk Mohan A/L Shanmugam | |
| | PMW.,JMW.,AMK.,BKM.,PJK. | (Resigned on 26-11-2022) |
| | : Dato' S. Martaveran A/L Serpamal DMIP.,AMS | (Resigned on 24-07-2022) |
| | : Gowri A/P P S Thangaya PSI. | (Resigned on 24-07-2022) |
| | : Genesan A/L Thangevelu AMN.,ASA | |
| | : Ganesh Babu Rao A/L Kumara Rao | (Appointed on 22-12-2022) |
| | : K. Manickavasagam A/L Kathiresan | |
| | : Kavi Arasu A/L Arumugam | (Resigned on 26-11-2022) |
| | : Kopalan A/L Chinniah AMN. | (Resigned on 24-07-2022) |
| | : Krishnan A/L Anamalai AMN.,PJK. | |
| | : Krishnasamy Naido A/L Rajee | (Appointed on 22-04-2022) |
| | : Kalaivani A/P Shanmugam, DR | (Appointed on 22-12-2022) |
| | : Mahendhren A/L Morugan | |
| | : Munanday A/L P. Manikam | (Resigned on 26-03-2022) and (Appointed on 22-12-2022) |
| | : Meenachy A/P K. Samynathan AMW. | (Resigned on 24-07-2022) |
| | : Margaret A/P Marianathan | (Resigned on 26-11-2022) |
| | : Perumal A/L Raman | (Appointed on 22-12-2022) |
| | : Paramesvari A/P Ramasamy | (Appointed on 22-04-2022) |
| | : Shanta @ Rabiah A/P Satta | |
| | : Santhiran A/L Ponnusamy | |
| | : Sugumaran A/L Arumugam | |
| | : S Sathy Vel Naidu A/L Shunmugam | (Appointed on 22-04-2022) |
| | : Sundari A/L Kanapan | (Appointed on 22-12-2022) |
| | : Suppiah A/L Suppan PJK. | (Resigned on 24-07-2022) |
| | : Valaitham A/L Piriyaamy | (Appointed on 22-12-2022) |
| | : Vinayagamurthi A/L Subramaniam | (Resigned on 26-03-2022) |

Principal Place of Business : No. 67, Jalan PJS 1/48,
Taman Petaling Utama 7,
46150 Petaling Jaya,
Selangor Darul Ehsan.

MALAYSIA HINDU SANGAM

(Limited by Guarantee)

(Incorporated in Malaysia)

(Registration No : 196501000015 (5859-M))

Corporate Information (Cont'd)

Secretaries : Terwander Singh A/L Badan Singh (MAICSA 0780838)
: Malarvizhi A/P L Mahalingam (MAICSA 7024128)

Bankers : Affin Bank Berhad
: Alliance Bank Berhad
: Bank Rakyat Berhad
: CIMB Bank Berhad
: Maybank Berhad
: Public Bank Berhad
: RHB Bank Berhad

Auditors : Kumpulan Naga (AF 0024)
Chartered Accountants

Registered Office : No. 67, Jalan PJS 1/48,
Taman Petaling Utama 7,
46150 Petaling Jaya,
Selangor Darul Ehsan.

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
(Registration No:196501000015 (5859-M))

**COUNCIL MEMBERS REPORT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

The Council Members have pleasure to submit their report together with the audited financial statements of Sangam for the financial year ended 31 December 2022.

PRINCIPAL ACTIVITIES

The principal activities of Sangam is to promote spiritual, moral, cultural and social interest. There have been no significant changes in the nature of these activities during the financial year.

FINANCIAL RESULT

| | RM |
|------------------------------------|----------------|
| Net surplus for the financial year | <u>191,173</u> |

COUNCIL MEMBERS

The Council Members of Sangam in office since the date of the last report and at the date of this report are as follows :-

| | |
|--|---------------------------|
| Alagendra A/L Ramani | (Appointed on 22-04-2022) |
| A.Gopi A/L Archuthan | (Appointed on 22-12-2022) |
| Alagandran A/L Sevasamy PJK. | |
| Athimulam A/L G.A.Narayanasamy | (Appointed on 22-12-2022) |
| Balasubramaniam A/L T.N. Karuppiyah | (Resigned on 24-07-2022) |
| Balakrishnan A/L Muniandy | (Appointed on 22-12-2022) |
| Balamani A/P Subramaniam | |
| Balakrishnan A/L Parasuraman AMN. | (Resigned on 26-11-2022) |
| Dr. Panbarasi A/P Govindasamy | (Appointed on 22-04-2022) |
| Datuk Mohan A/L Shanmugam | |
| (PMW.,JMW.,AMK.,BKM.,PJK.) | (Resigned on 26-11-2022) |
| Dato' S. Martaveran A/L Serpamal DMIP.,AMS | (Resigned on 24-07-2022) |
| Gowri A/P P S Thangaya PSI. | (Resigned on 24-07-2022) |
| Genesan A/L Thangevelu AMN.,ASA | |
| Ganesh Babu Rao A/L Kumara Rao | (Appointed on 22-12-2022) |

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
Registration No: 196501000015 (5859-M)

COUNCIL MEMBERS REPORT (CONT'D)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

COUNCIL MEMBERS

| | |
|----------------------------------|---|
| K. Manickavasagam A/L Kathiresan | |
| Kavi Arasu A/L Arumugam | (Resigned on 26-11-2022) |
| Kopalan A/L Chinniah AMN. | (Resigned on 24-07-2022) |
| Krishnan A/L Anamalai AMN.,PJK. | |
| Krishnasamy Naido A/L Rajee | (Appointed on 22-04-2022) |
| Kalaivani A/P Shanmugam, DR | (Appointed on 22-12-2022) |
| Mahendhren A/L Morugan | |
| Munanday A/L P. Manikam | (Resigned on 26-03-2022) and (Appointed on 22-12-2022) |
| Meenachy A/P K. Samynathan AMW. | (Resigned on 24-07-2022) |
| Margaret A/P Marianathan | (Resigned on 26-11-2022) |
| Perumal A/L Raman | (Appointed on 22-12-2022) |
| Paramesvari A/P Ramasamy | (Appointed on 22-04-2022) |
| Shanta @ Rabbiah A/P Satta | |
| Santhiran A/L Ponnusamy | |
| Sugumaran A/L Arumugam | |
| S Sathy Vel Naidu A/L Shunmugam | (Appointed on 22-04-2022) |
| Sundari A/L Kanapan | (Appointed on 22-12-2022) |
| Suppiah A/L Suppan PJK. | (Resigned on 24-07-2022) |
| Valaitham A/L Piriyaamy | (Appointed on 22-12-2022) |
| Vinayagamurthi A/L Subramaniam | (Resigned on 26-03-2022) |

COUNCIL MEMBERS INTEREST

None of the Council Members have any interest in Sangam during and at the end of the financial year.

RESERVES AND PROVISION

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

ITEMS OF MATERIAL AND UNUSUAL NATURE

The results of the operations of the Sangam for the financial year were not, in the opinion of the Council Members, substantially affected by any item, transaction or event of a material and unusual nature except as disclosed in the financial statements.

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the Council Members, to affect substantially the results of the operations of Sangam for the current financial year.

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
Registration No: 196501000015 (5859-M)

COUNCIL MEMBERS REPORT (CONT'D)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

COUNCIL MEMBERS' BENEFITS

Neither at the end of the financial year, nor at any time during the year, did there subsist any arrangement to which the Council Members was a party, whereby management committee member might acquire benefits by means of the acquisition of shares in, or debentures of, the Council Members or any other body corporate.

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

MANAGEMENT COMMITTEE MEMBERS' REMUNERATION

None of management committee member or past management committee member of the Council Members have received any remunerations from the Council Members during the year.

No indemnities have been given or insurance premiums paid, during or since the end of the year, for any person who is or has been the management committee member, officer or auditor of the Sangam.

OTHER STATUTORY INFORMATION

- (a) Before the financial statements of the Council Members were prepared, the Council Members took reasonable steps :-
 - (i) to ascertain that proper action had been taken in relation to the writing off bad debts and the making of allowance for doubtful debts and satisfied themselves that all known bad debts had been written off and that no allowance for doubtful debts was necessary; and
 - (ii) to ensure that any current assets which were unlikely to realise their values including the values of current assets as shown in the accounting records in the ordinary course of business had been written down to an amount which the current assets might be expected so to realise.

COUNCIL MEMBERS REPORT (CONT'D)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

OTHER STATUTORY INFORMATION (CONT'D)

- (b) At the date of this report, the Council Members are not aware of any circumstances which would render:
 - (i) to ascertain that proper action had been taken in relation to the writing off of bad debts and the making of allowance for doubtful debts, and have satisfied themselves that there have no known bad debts and that no allowance for doubtful debts was necessary; and
 - (ii) the values attributed to the current assets in the financial statements of the Council Members misleading.
- (c) At the date of this report, the directors are not aware of any circumstances which have arisen which would render adherence to the existing method of valuation of assets or liabilities of the Council Members misleading or inappropriate.
- (d) At the date of this report, the Council Members are not aware of any circumstances not otherwise dealt with in this report or the financial statements of the Council Members which would render any amount stated in the financial statements misleading.
- (e) As at the date of this report, there does not exist :
 - (i) any charge on the assets of the Council Members which has arisen since the end of the financial year which secures the liabilities of any other person; or
 - (ii) any contingent liability in respect of the Council Members which has arisen since the end of the financial year.
- (f) In the opinion of the Council Members :
 - (i) 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 will or may affect the ability of the Council Members to meet their obligations when they fall due; and
 - (ii) 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 the operations of the Council Members for the financial year in which this report is made.

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
Registration No: 196501000015 (5859-M)

COUNCIL MEMBERS REPORT (CONT'D)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

CHANGES OF CIRCUMSTANCES

At the date of this report, the report Council Members are not aware of any circumstances, nor otherwise dealt with in this report of the financial statements of Sangam that would render any amount stated in the respective financial statements misleading.

AUDITORS'

Details of auditor remuneration are set out in Note 12 to the financial statements.

The Sangam has agreed to indemnify, Kumpulan Naga as permitted under Section 289 of the Companies Act, 2016 in Malaysia. No payment has been made to indemnify Kumpulan Naga for the financial year ended 31 December 2022.

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
Registration No: 196501000015(5859-M)

COUNCIL MEMBERS REPORT (CONT'D)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

AUDITORS' (CONT'D)

The auditors, Kumpulan Naga, have indicated their willingness to continue in office.

The report was approved by the Council Members on **22 APR 2023**

Signed on behalf of the Council Members in accordance with a resolution of the Central Council,



.....
GENESAN A/L THANGAVELU AMN.,ASA
President



.....
K. MANICKAVASAGAM A/L KATHIRESAN
Hon. Gen. Secretary

Kuala Lumpur, Malaysia

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
Registration No: 196501000015(5859-M)


**STATEMENT BY CENTRAL COUNCIL MEMBERS
PURSUANT TO SECTION 251(2) OF THE COMPANIES ACT, 2016**

We, **GENESAN A/L THANGAVELU AMN.,ASA** and **K. MANICKAVASAGAM A/L KATHIRESAN**, being two of the Council Members of **MALAYSIA HINDU SANGAM**, do hereby state that, in the opinion of the Council Members, the accompanying, set out on pages 15 to 55 are drawn up in accordance with the Malaysian Financial Reporting Standards, International Financial Reporting Standards, and the requirements of Companies Act, 2016 in Malaysia so as to give a true and fair view of the financial position of the Sangam as at 31 December 2022 and its financial performance and cash flows of the Sangam for the financial year then ended.

Signed on behalf of Council Members in accordance with a resolution of the Central Council,


.....
GENESAN A/L THANGAVELU AMN.,ASA

President


.....
**K. MANICKAVASAGAM
A/L KATHIRESAN**
Hon General Secretary

Kuala Lumpur
Date : **22 APR 2023**

**STATUTORY DECLARATION
PURSUANT TO SECTION 251(1) (b) OF THE COMPANIES ACT, 2016**

I, **MUNANDAY A/L P. MANIKAM (NRIC: 630701-08-5681)**, being the Council Member primarily responsible for the financial management of **MALAYSIA HINDU SANGAM**, do solemnly and sincerely declare that the accompanying financial statements set out on pages 15 to 55 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.

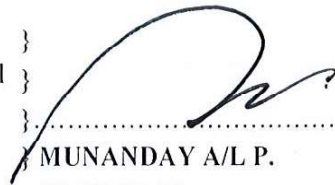
Subscribed and solemnly declared by the abovenamed }
MUNANDAY A/L P. MANIKAM at Kuala Lumpur in the Federal }
Territory on **22 APR 2023** }

Before me,

.....
Commissioner for Oath



220, JALAN TUN SAIMBANTHAN,
50470 KUALA LUMPUR.


.....
**MUNANDAY A/L P.
MANIKAM**

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
(Registration No: 196501000015(5859-M))

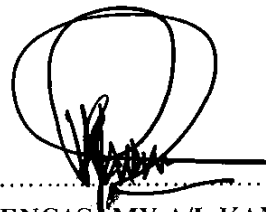
STATEMENT BY COUNCIL INTERNAL AUDITORS

We, **RAMA KRISHNAN A/L THIRUYANGADAM** and **RENGASAMY A/L KAMACHI**, being two of the Internal Auditors of Malaysia Hindu Sangam, do hereby state that, in the opinion of the Council Members, the accompanying financial statements set out on pages 15 to 55 are drawn up in accordance with the Malaysian Financial Reporting Standards, International Financial Reporting Standards, and the requirements of Companies Act, 2016 in Malaysia so as to give a true and fair view of the financial position of the Sangam as at 31 December 2022 and its financial performance and cash flows of the Sangam for the financial year then ended.



.....
RAMA KRISHNAN A/L THIRUYANGADAM

Internal Auditor



.....
RENGASAMY A/L KAMACHI PSM, PPA

Internal Auditor

Kuala Lumpur, Malaysia

Date: **22 APR 2023**

MALAYSIA HINDU SANGAM

(Limited by Guarantee)

(Incorporated in Malaysia)

Registration No: 196501000015 (5859-M)

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF MALAYSIA HINDU SANGAM

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Sangam, which comprise the statement of financial position of Sangam as at 31 December 2022 and the statement of comprehensive income, statement of changes in accumulated fund and statement of cash flows of Sangam for the financial year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes, as set out on pages 15 to 55 except for the Grant Accounts which are subject to the respective authorities audit.

In our opinion the accompanying financial statements give a true and fair view of the financial position of Sangam as at 31 December 2022 and of its financial performance and its cash flows for the financial year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards, 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 Sangam 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' International Code of Ethics for *Professional Accountants (including International Independence Standards)* ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Registration No: 196501000015 (5859-M)

Report on the Audit of the Financial Statements (Cont'd)

Information Other than the Financial Statements and Auditors' Report Thereon

The Central Council Members of Sangam are responsible for the other information. The other information comprises the Central Council Members' Report but does not include the financial statements of Sangam and our auditors' report thereon.

Our opinion on the financial statements of Sangam does not cover the Central Council Members' Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of Sangam, our responsibility is to read the Central Council Members' Report and, in doing so, consider whether the Central Council Members' Report is materially inconsistent with the financial statements of Sangam 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 Central Council Members' Report, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Central Council Members for the Financial Statements

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

In preparing the financial statements of Sangam, the Central Council Members are responsible for assessing the Sangam'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 Council Members either intend to liquidate the Sangam or to cease operations, or have no realistic alternative but to do so.

Registration No: 196501000015 (5859-M)

Report on the Audit of the Financial Statements (Cont'd)

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Sangam 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 judgement and maintain professional scepticism throughout the audit. We also :-

- Identify and assess the risks of material misstatement of the financial statements of the Sangam, 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 Sangam's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council Members.
- Conclude on the appropriateness of the Council Members 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 Sangam'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 Sangam 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 Sangam to cease to continue as a going concern.

Registration No: 196501000015 (5859-M)

Report on the Audit of the Financial Statements (Cont'd)

Auditors' Responsibilities for the Audit of the Financial Statements (Cont'd)

- Evaluate the overall presentation, structure and content of the financial statements of Sangam, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within Sangam to express an opinion on the financial statements of Sangam. We are responsible for the direction, supervision and performance of Sangam's audit. We remain solely responsible for our audit opinion.

We communicate with the Council Members 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.

We also provide the Council Members with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

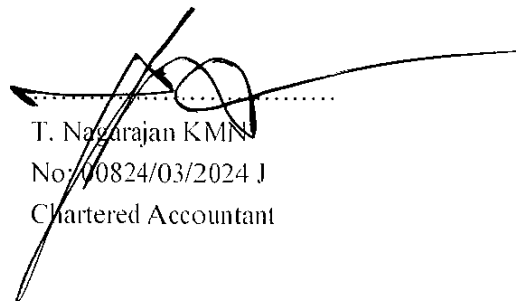
This report is made solely to the members of Sangam, as a body, in accordance with Section 266 of the Companies Act, 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



Kumpulan Naga
A.F. No. 0024
Chartered Accountants

Kuala Lumpur, Malaysia

Date : 22 April 2023



T. Nagarajan KMN
No: 00824/03/2024 J
Chartered Accountant

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
Registration No: 196501000015 (5859-M)

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2022

| | Note | <u>2022</u> RM | <u>2021</u> RM |
|---|------|-------------------|-------------------|
| ASSETS | | | |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | | | |
| - National | 3 | 1,953,376 | 1,971,376 |
| - Branches | 3 | 3,909,209 | 3,841,326 |
| Investment in an associate | 4 | 1 | - |
| | | <u>5,862,586</u> | <u>5,812,702</u> |
| CURRENT ASSETS | | | |
| Other receivables | 5 | 211,811 | 214,611 |
| Fixed deposits with licensed financial institutions | 6 | 951,065 | 984,884 |
| Cash and cash equivalents | 7 | 1,473,372 | 1,175,120 |
| | | <u>2,636,248</u> | <u>2,374,615</u> |
| TOTAL ASSETS | | <u>8,498,834</u> | <u>8,187,317</u> |
| Represented by: | | | |
| Accumulated funds | 8 | 7,630,963 | 7,439,789 |
| | | <u>7,630,963</u> | <u>7,439,789</u> |
| CURRENT LIABILITY | | | |
| Other payables | 9 | 867,871 | 747,528 |
| | | <u>867,871</u> | <u>747,528</u> |
| TOTAL LIABILITY | | <u>867,871</u> | <u>747,528</u> |
| | | <u>8,498,834</u> | <u>8,187,317</u> |

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

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
Registration No: 196501000015 (5859-M)

**STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

| | Note | <u>2022</u> RM | <u>2021</u> RM |
|--|-------------|---------------------------------|---------------------------------|
| Revenue | 10 | 2,421,428 | 1,693,434 |
| Administrative expenses | | (2,248,016) | (1,574,827) |
| Operating surplus | | <u>173,412</u> | <u>118,607</u> |
| Finance income | 11 | 17,761 | 24,726 |
| Surplus before taxation | 12 | <u>191,173</u> | <u>143,333</u> |
| Income tax expense | 13 | - | - |
| Surplus net of tax | | <u>191,173</u> | <u>143,333</u> |
| Other comprehensive income for the year, net of tax | | - | - |
| Total comprehensive income for the year | | <u>191,173</u> | <u>143,333</u> |

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

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
Registration No: 196501000015 (5859-M)

**STATEMENT OF CHANGES IN ACCUMULATED FUND
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

| | | <u>Non-Distributable</u> | |
|------------------------------------|------|--------------------------|------------------|
| | | <u>Accumulated</u> | |
| | | <u>Fund</u> | <u>Total</u> |
| | Note | RM | RM |
| 2022 | | | |
| As at previously stated | | 7,439,789 | 7,439,789 |
| Prior year adjustment | 24 | <u>1</u> | <u>1</u> |
| As restated | | 7,439,790 | 7,439,790 |
| Net surplus for the financial year | | 191,173 | 191,173 |
| As at 31 December 2022 | | <u>7,630,963</u> | <u>7,630,963</u> |
| 2021 | | | |
| As at 1 January 2021 | | 7,296,456 | 7,296,456 |
| Net surplus for the financial year | | 143,333 | 143,333 |
| As at 31 December 2021 | | <u>7,439,789</u> | <u>7,439,789</u> |

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

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
Registration No: 196501000015 (5859-M)

STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

| | Note | <u>2022</u> RM | <u>2021</u> RM |
|--|------|-------------------|-------------------|
| Cash Flows From Operating Activities | | | |
| Surplus before tax | | 191,173 | 143,333 |
| Adjustments for :- | | | |
| Depreciation of property, plant and equipment | | 37,569 | 54,228 |
| Impairment loss on investment in an associate | | 1 | - |
| Amortisation of leasehold land and buildings | | 23,704 | 28,596 |
| Property, plant and equipment written off | | 1,600 | 4,274 |
| Interest income | | (17,761) | (24,726) |
| Operating profit before working capital changes | | 236,286 | 205,705 |
| Working capital changes :- | | | |
| Receivables | | 2,800 | 120,488 |
| Payables | | 120,343 | 10,691 |
| Cash generated from operating activities | | 359,429 | 336,884 |
| Interest received | | 17,761 | 24,726 |
| Net cash generated from operating activities | | 377,190 | 361,610 |
| Cash Flow From Investing Activity | | | |
| Purchase of property, plant and equipment | 21 | (112,756) | (249,128) |
| Investment in an associate - Prior year adjustment | | (1) | - |
| Net cash used in investing activity | | (112,757) | (249,128) |
| Cash Flow From Financing Activities | | | |
| Term loan | | - | (1,286) |
| Net cash used in financing activities | | - | (1,286) |
| Net increase in cash and cash equivalents | | 264,433 | 111,196 |
| Cash and cash equivalents at the beginning of the financial year | | 2,160,004 | 2,048,808 |
| Cash and cash equivalents at the end of the financial year | | 2,424,437 | 2,160,004 |
| Cash and cash equivalents at the end of the year comprises :- | | | |
| Fixed deposits with licensed financial institutions | 6 | 951,065 | 984,884 |
| Cash and cash equivalents | 7 | 1,473,372 | 1,175,120 |
| | | 2,424,437 | 2,160,004 |

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

MALAYSIA HINDU SANGAM
(Limited by Guarantee)
(Incorporated in Malaysia)
(Registration No: 196501000015 (5859-M))

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022

1. CORPORATE INFORMATION

The principal activities of Sangam is to promote spiritual, moral, cultural and social interest.

Sangam is an entity public limited by guarantee incorporated and domiciled in Malaysia.

The registered office of Sangam is located at No. 67, Jalan PJS 1/48, Taman Petaling Utama 7, 46150 Petaling Jaya, Selangor Darul Ehsan.

The principal place of operation of Sangam is located at No. 67, Jalan PJS 1/48, Taman Petaling Utama 7, 46150 Petaling Jaya, Selangor Darul Ehsan.

The financial statements were authorised for issue by the Council Members in accordance with a resolution of the Central Council Members on 22 April 2023.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Statement of Compliance

The financial statements of Sangam have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS") issued by the Malaysian Accounting Standards Board ("MASB"), International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and the requirements of the Companies Act 2016, in Malaysia.

The financial statements have been prepared on the historical cost basis except as disclosed in the accounting policies below.

The financial statements are presented in Ringgit Malaysia (RM) which is the Sangam's functional currency.

The accounting policies adopted are consistent with those of the previous financial years except for the effects of adoption of new MFRSs during the financial year. The new MFRS and amendments to MFRSs adopted during the financial year are as follows:-

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.2 Statement of Compliance (Cont'd)

(a) Application of amended standards

In the current year, the Sangam has applied a number of amendments that become effective mandatorily for the periods beginning on or after 1 January 2022.

| | Effective date |
|---|-----------------------|
| Annual Improvements to MFRS Standards 2018 - 2020 | 1 January 2022 |
| Amendments to MFRS 3 Reference to the Conceptual Framework | 1 January 2022 |
| Amendments to MFRS 116 Property, Plant and Equipment - Proceeds before Intended Use | 1 January 2022 |
| Amendments to MFRS 137 Onerous Contract- Cost of Fulfilling a Contract | 1 January 2022 |

The adoption of these new Standards, Amendments to MFRSs and IC Interpretation did not result in significant changes in the accounting policies of Sangam and had no significant effect on the financial performance or position for Sangam.

(b) Standards issued that are not yet effective

The following are accounting standards, amendments and interpretations of the MFRS framework that have been issued by the Malaysian Accounting Standards Board ("MASB") but have not yet effective and have not been adopted by the Sangam.

| | Effective date |
|-----------------------------|-----------------------|
| MFRS 17 Insurance Contracts | 1 January 2023 |

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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.2 Statement of Compliance (Cont'd)

(b) Standards issued that are not yet effective (Cont'd)

| | Effective date |
|---|-----------------------|
| Amendments to MFRS 17 Insurance Contracts- Initial Application of MFRS 17 and MFRS 9 - Comparative Information | 1 January 2023 |
| Amendments to MFRS 101 Disclosure of Accounting Policies | 1 January 2023 |
| Amendments to MFRS 108 Definition of Accounting Estimates | 1 January 2023 |
| Amendments to MFRS 112 Deferred Tax related to Assets and Liabilities arising from a Single Transaction | 1 January 2023 |
| Amendments to MFRS 16 Leases - Lease liability in a Sale and Leaseback | 1 January 2024 |
| Amendments to MFRS 101 Classification of Liabilities as Current or Non-current | 1 January 2024 |
| Amendments to MFRS 101 Non-current Liabilities with Covenants | 1 January 2024 |
| Amendments to MFRS 10 and MFRS 128 Sale or Contribution Assets between an Investor and its Associate or Joint Venture | Deferred |

The initial application of the above mentioned accounting standards, amendments and interpretation are not expected to have any material impact to the financial statements of Sangam.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies

The accounting policies set out below have been applied consistently to the period presented in these financial statements and have been applied consistently by Sangam, unless otherwise stated.

(a) Property, Plant and Equipment and Depreciation

All items of property, plant and equipment are initially recorded at cost. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Sangam and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the profit or loss during the financial year in which they are incurred.

Cost includes expenditure that are directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the asset to working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. The cost of self-constructed assets includes the cost of materials and direct labour. For qualifying assets, borrowing costs are capitalised in accordance with the accounting policy on borrowing costs. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

Subsequent to recognition, property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses, if any. The policy of recognition and measurement of impairment loss is in accordance with Note 2.3(b) to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(a) Property, Plant and Equipment and Depreciation (Cont'd)

Depreciation is recognised in profit or loss on a straight-line basis over the estimated useful lives of each component of an item of property, plant and equipment from the date they are available for use. Leased assets are amortised over the shorter of the lease term and their useful lives unless it is reasonably certain that Sangam will obtain ownership by the end of the lease term. Freehold land is not depreciated as it has infinite life. The estimated useful lives are as follows :-

| | | |
|------------------------|---|-----|
| Computers | - | 20% |
| Office equipment | - | 10% |
| Furniture and fittings | - | 10% |
| Air - conditioner | - | 10% |
| Motor vehicles | - | 20% |
| Renovation | - | 20% |

The cost of major renovations and upgrading of the asset is included in the carrying amount of the asset when it is probable that future economic benefits in excess of the originally assessed standard of performance of the existing asset will flow to Sangam. Major renovations and upgrading of the asset are depreciated over the remaining useful life of the related asset.

The residual values, useful life and depreciation method are reviewed at each financial year-end to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the items of property, plant and equipment.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. The difference between the net disposal proceeds, if any and the net carrying amount is recognised in profit or loss and the unutilised portion of the revaluation surplus on that item is taken directly to retained earnings.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(b) Financial Instruments

(i) Recognition and initial measurement

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

A financial asset (unless it is a receivable without a significant financing component) or a financial liability is initially measured at fair value or minus, in the case of a financial instrument not a fair value through profit and loss, any directly attributable transaction cost incurred at the acquisition or issuance of the financial instrument. A other receivable that does not contain a significant financing component, is initially measured at the transaction price.

(ii) Classification and subsequent measurement

Financial Assets

Categories of financial assets are determined on initial recognition and are not reclassified subsequent to their initial recognition unless Sangam changes its business model for managing financial assets in which case all affected financial assets are reclassified on the first day of the first reporting period following the change of the business model.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(b) Financial Instruments (Cont'd)

(ii) Classification and subsequent measurement (Cont'd)

Financial Assets (Cont'd)

(a) Amortised cost

Amortised cost category comprises financial assets that are held within a business model whose objective is to hold assets to collect contractual cash flows and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The financial assets are not designated as fair value through profit or loss. Subsequent to initial recognition, these financial assets are measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

Interest income is recognised by applying effective interest rate to the gross carrying amount except for credit impaired financial assets where the effective interest rate is applied to the amortised cost.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(b) Financial Instruments (Cont'd)

(ii) Classification and subsequent measurement (Cont'd)

(b) Fair value through other comprehensive income

(i) Equity investments

This category comprises investment in equity that is not held for trading, and the Sangam irrevocably elects to present subsequent changes in the investment's fair value in other comprehensive income. This election is made on an investment-by-investment basis. Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of investment. Other net gains and losses are recognised in other comprehensive income. On derecognition, gains and losses accumulated in other comprehensive income are not reclassified to profit or loss.

(c) Fair value through profit or loss

All financial assets not measured at amortised cost or fair value through other comprehensive income as described above are measured at fair value through profit or loss. This includes derivative financial assets (except for a derivative that is a designated and effective hedging instrument). On initial recognition, the Sangam may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at fair value through other comprehensive income as at fair value through profit or loss if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(b) Financial Instruments (Cont'd)

(ii) Classification and subsequent measurement (Cont'd)

(c) Fair value through profit or loss

Financial assets categorised as fair value through profit or loss are subsequently measured at their fair value. Net gains or losses, including any interest or dividend income, are recognised in the profit or loss.

All financial assets, except for those measured at fair value through profit or loss and equity investments measured at fair value through other comprehensive income, are subject to impairment assessment.

Financial Liabilities

The category of financial liabilities at initial recognition is as follows :-

(a) Fair value through profit or loss

Financial liabilities categorised as fair value through profit or loss are subsequently measured at their fair value with gains or losses, including any interest expense are recognised in the profit or loss.

For financial liabilities where it is designated as fair value through profit or loss upon initial recognition, Sangam recognise the amount of change in fair value of the financial liability that is attributable to change in credit risk in the other comprehensive income and remaining amount of the change in fair value in the profit or loss, unless the treatment of the effects of changes in the liability's credit risk would create or enlarge an accounting mismatch.

Malaysia Hindu Sangam has not designated any financial liabilities as at fair value through profit or loss.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(b) Financial Instruments (Cont'd)

(b) *Amortised cost*

Other financial liabilities not categorised as fair value through profit or loss are subsequently measured at amortised cost using the effective interest method.

Interest expense are recognised in the profit or loss. Any gains or losses on derecognition are also recognised in the profit or loss.

(iii) Regular way purchase or sale of financial assets

A regular way purchase or sale of financial assets is recognised and derecognised, as applicable, using trade date or settlement date accounting in the current year.

Trade date accounting refers to :-

- a) the recognition of an asset to be received and the liability to pay for it on the trade date; and
- b) derecognition of an asset that is sold, recognised of any gain or loss on disposal and the recognition of receivable from the buyer for payment on the trade date and the liability to pay for it on the trade date; and

Settlement date accounting refers to :-

- a) the recognition of an asset on the day it is received by Sangam, and
- b) derecognition of an asset and recognition of any gain or loss on disposal on the day that is delivered by Sangam.

Any change in the fair value of the asset to be received during the period between the trade date and the settlement date is accounted in the same way as it accounts for the acquired asset.

Generally, Sangam applies settlement date accounting unless otherwise stated for the specific class of asset.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(b) Financial Instruments (Cont'd)

(iv) Derecognition

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

A financial liability or a part of it is derecognised when, and only when, the obligation specified in the contract is discharged, cancelled or expires. A financial liability is also derecognised when its terms are modified and the cash flows of the modified liability are substantially different, in which case, a new financial liability based on modified terms is recognised at fair value. On derecognition of a financial liability, the difference between the carrying amount of the financial liability extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

(c) Impairment

(i) Financial assets (Cont'd)

At each reporting date, the Sangam assesses whether financial assets carried at amortised cost and debt securities at fair value through other comprehensive income are credit impaired. A financial asset is credit impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(c) Impairment (Cont'd)

(i) Financial assets (Cont'd)

The gross carrying amount of a financial asset is written off (either partially or fully) to the extent that there is no realistic prospect of recovery. This is generally the case when the Sangam determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Sangam's procedures for recovery of amounts due.

(ii) Non-financial assets

The carrying amounts of other assets (except for inventories, contract assets, lease receivables, deferred tax asset, assets arising from employee benefits, investment property measured at fair value and non-current assets (or disposal groups) classified as held for sale) are reviewed at the end of each reporting period to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. For goodwill and intangible assets that have indefinite useful lives or that are not yet available for use, the recoverable amount is estimated each period at the same time.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(c) Impairment (Cont'd)

(ii) Non-financial assets (Cont'd)

For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or cash-generating units. Subject to an operating segment ceiling test, for the purpose of goodwill impairment testing, cash-generating units to which goodwill has been allocated are aggregated so that the level at which impairment testing is performed reflects the lowest level at which goodwill is monitored for internal reporting purposes. The goodwill acquired in a business combination, for the purpose of impairment testing, is allocated to a cash generating unit or a group of cash-generating units that are expected to benefit from the synergies of the combination.

(d) Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash and cash equivalents include cash and bank balances, and short term deposits at call that are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(e) Revenue

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

The Sangam recognises revenue as set out below :-

(i) Donation

Donation and subscription are recognised on receipts basis.

(ii) Interest income

Interest income is accrued on a time basis, by reference to the principal outstanding and at effective interest rate applicable, which is the rate that exactly discount estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

(iii) Rental income

Rental income is recognised on accrual basis.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(f) Employee Benefits

(i) Short term benefits

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

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

(ii) Defined contribution plans

Defined contribution plans are post-employment benefit plans under which the Sangam pays fixed contributions into separate entities or funds and will have no legal or constructive obligation to pay further contributions if any of the funds do not hold sufficient assets to pay all employee benefits relating to employee services in the current and preceding financial years. Such contributions are recognised as an expense in the profit or loss as incurred. As required by law, Sangam's in Malaysia make such contributions to the Employees Provident Fund ("EPF").

(g) Government Grants

Government grants are recognised in the financial statements when there is reasonable assurance that :

- (a) Sangam will comply with the conditions attached to the respective grant; and
- (b) the grants will be received.
- (c) the grants received before the revenue recognition criteria are satisfied and are recognised as a deferred income under current liability.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(g) Government Grants (Cont'd)

Government grants relating to costs are deferred and recognised as income in profit or loss on a straight line basis over the periods necessary to match them with the related costs that they are intended to compensate.

(h) Contingencies

(i) Contingent liabilities

Where it is probable that there is an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is not recognised in the statements of financial position and is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one more future events, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

(ii) Contingent assets

When an inflow of economic benefit of an asset is probable where it arises from past events and where existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity, the asset is not recognised in the statements of financial position but is being disclosed as a contingent asset. When the inflow of economic benefit is virtually certain, then the related asset is recognised.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.3 Summary of Significant Accounting Policies (Cont'd)

(i) Fair Value Measurements

Fair value of an asset or a liability, except for share-based payment and lease transaction, is determined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The measurement assumes that the transaction to sell the asset or transfer the liability takes place either in the principal market or in the absence of a principal market, in the most advantageous market.

(j) Borrowing costs

Borrowing costs are recognised as expenses in profit or loss in the period in which they are incurred by using the effective interest method.

(k) Investment in Associated Company

Associate is an entity in which the Company has significant influence and that is neither a subsidiary nor an interest in a joint venture. Significant influence is the power to participate in the financial and operating policy decisions of the investee but not in control or joint control over those policies.

Investment in associate company is stated at cost less impairment losses. On disposal of such investments, the difference between net disposal proceeds and their carrying amounts is included in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.4 Significant Accounting Judgements and Estimates

Estimates, assumptions concerning the future and judgements are made in the preparation of the financial statements. They affect the application of Sangam's accounting policies, reported amounts of assets, liabilities, income and expenses, and disclosures made. They are assessed on an on-going basis and are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

The preparation of the Sangam's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

(i) Judgements made in applying accounting policies

There were no critical judgements made by the management in the process of applying Sangam's accounting policies that may have significant effects on the amounts recognised in the financial statements.

(ii) Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are discussed below:

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022 (CONT'D)

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

2.4 Significant Accounting Judgements and Estimates (Cont'd)

(ii) Key sources of estimation uncertainty (Cont'd)

(a) Depreciation of property, plant and equipment

The costs of property, plant and equipment of the Sangam are depreciated on a straight-line basis over the useful lives of the assets. Management estimates the useful lives of the property, plant and equipment as disclosed in Note 2.3(a). These are common life expectancies applied in the industry. Changes in the expected level of usage could have impact the useful lives and the residual values of these assets, therefore future depreciation charges could be revised. The carrying amounts of Sangam's property, plant and equipment at 31 December 2022 are disclosed in Note 3 to the financial statements.

(b) Impairment on non-financial assets

Sangam assesses whether there are any indicators of impairment on all non-financial assets at each reporting date. Non-financial assets are tested for impairment when indications of potential impairment exist. Indicators of impairment which could trigger an impairment review include evidence of obsolescence or physical damage, significant fall in market values, significant underperformance relative to historical or projected future operating results, significant changes in the use of assets or the strategy of the business, significant adverse industry or economic changes. While Sangam believes that the assumptions when determining recoverable amounts are appropriate and reasonable, significant changes in the assumptions may materially affect the assessment of recoverable amounts and may lead to future impairments changes. Any resulting impairment loss could have a material adverse impact on Sangam's financial position and results of operations.

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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022

3. PROPERTY, PLANT AND EQUIPMENT

2022 (NATIONAL)

| Cost | Leasehold | Freehold | Sri | Computers | Office | Furniture | Air - | Renovation | Total |
|---------------------------------|-------------------------------|--------------------------------|--|-----------|--------|-----------|--------|------------|-----------|
| | land and building RM | land and buildings RM | Jaganathar Ashramam (Freehold) RM | | | | | | |
| At 1 January 2022 | 900,000 | 305,680 | 842,867 | 104,765 | 49,059 | 95,843 | 74,274 | 422,342 | 2,794,830 |
| Additions | - | - | - | - | - | - | - | - | - |
| At 31 December 2022 | 900,000 | 305,680 | 842,867 | 104,765 | 49,059 | 95,843 | 74,274 | 422,342 | 2,794,830 |
| Accumulated Depreciation | | | | | | | | | |
| At 1 January 2022 | 77,176 | - | - | 104,764 | 49,058 | 95,842 | 74,273 | 422,341 | 823,454 |
| Amortisation charge | 18,000 | - | - | - | - | - | - | - | 18,000 |
| At 31 December 2022 | 95,176 | - | - | 104,764 | 49,058 | 95,842 | 74,273 | 422,341 | 841,454 |
| Net Carrying Value | | | | | | | | | |
| At 31 December 2022 | 804,824 | 305,680 | 842,867 | 1 | 1 | 1 | 1 | 1 | 1,953,376 |

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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022

3. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

2021 (NATIONAL)

| | Leasehold land and building | Freehold land and buildings | Sri Jaganathar Ashramam (Freehold) | Computers | Office equipment | Furniture and fittings | Air - conditioner | Renovation | Total |
|---------------------------------|--------------------------------------|--------------------------------------|---|-----------|---------------------|------------------------------|----------------------|------------|-----------|
| Cost | RM | RM | RM | RM | RM | RM | RM | RM | RM |
| At 1 January 2021 | 900,000 | 305,680 | 658,057 | 104,765 | 49,059 | 95,843 | 74,274 | 422,342 | 2,610,020 |
| Additions | - | - | 184,810 | - | - | - | - | - | 184,810 |
| At 31 December 2021 | 900,000 | 305,680 | 842,867 | 104,765 | 49,059 | 95,843 | 74,274 | 422,342 | 2,794,830 |
| Accumulated Depreciation | | | | | | | | | |
| At 1 January 2021 | 59,176 | - | - | 104,764 | 47,966 | 95,842 | 74,273 | 422,341 | 804,362 |
| Amortisation charge | 18,000 | - | - | - | - | - | - | - | 18,000 |
| Depreciation for the year | - | - | - | - | 1,092 | - | - | - | 1,092 |
| At 31 December 2021 | 77,176 | - | - | 104,764 | 49,058 | 95,842 | 74,273 | 422,341 | 823,454 |
| Net Carrying Value | | | | | | | | | |
| At 31 December 2021 | 822,824 | 305,680 | 842,867 | 1 | 1 | 1 | 1 | 1 | 1,971,376 |

NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022

3. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

2022 (BRANCHES)

| Cost | Leasehold land and building RM | Freehold land and buildings RM | Computers RM | Office equipment RM | Furniture and fittings RM | Motor vehicles RM | Renovation RM | Total RM |
|---------------------------------|---|---|-----------------|---------------------------|------------------------------------|-------------------------|------------------|-------------|
| At 1 January 2022 | 529,800 | 3,123,463 | 41,436 | 154,584 | 52,177 | 8,729 | 380,821 | 4,291,010 |
| Additions | 71,968 | - | - | 20,694 | 7,254 | - | 12,840 | 112,756 |
| Written-off | - | - | - | (1,600) | - | - | - | (1,600) |
| At 31 December 2022 | 601,768 | 3,123,463 | 41,436 | 173,678 | 59,431 | 8,729 | 393,661 | 4,402,166 |
| Accumulated Depreciation | | | | | | | | |
| At 1 January 2022 | 35,143 | - | 41,433 | 137,794 | 23,580 | 8,728 | 203,006 | 449,684 |
| Amortisation charge | 5,704 | - | - | - | - | - | - | 5,704 |
| Depreciation for the year | - | - | - | 12,547 | 5,372 | - | 19,650 | 37,569 |
| At 31 December 2022 | 40,847 | - | 41,433 | 150,341 | 28,952 | 8,728 | 222,656 | 492,957 |
| Net Carrying Value | | | | | | | | |
| At 31 December 2022 | 560,921 | 3,123,463 | 3 | 23,337 | 30,479 | 1 | 171,005 | 3,909,209 |

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NOTES TO THE FINANCIAL STATEMENTS - 31 DECEMBER 2022

3. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

2021 (BRANCHES)

| Cost | Leasehold land and building RM | Freehold land and buildings RM | Computers RM | Office equipment RM | Furniture and fittings RM | Motor vehicles RM | Renovation RM | Total RM |
|---------------------|---|---|-----------------|---------------------------|------------------------------------|-------------------------|------------------|-------------|
| At 1 January 2021 | 527,400 | 3,123,463 | 41,436 | 139,913 | 50,026 | 8,729 | 342,279 | 4,233,246 |
| Additions | 2,400 | - | - | 21,225 | 2,151 | - | 38,542 | 64,318 |
| Written-off | - | - | - | (6,554) | - | - | - | (6,554) |
| At 31 December 2021 | 529,800 | 3,123,463 | 41,436 | 154,584 | 52,177 | 8,729 | 380,821 | 4,291,010 |

Accumulated Depreciation

| | | | | | | | | |
|---------------------------|--------|---|--------|---------|--------|-------|---------|---------|
| At 1 January 2021 | 24,547 | - | 41,433 | 120,936 | 7,824 | 8,728 | 184,764 | 388,232 |
| Amortisation charge | 10,596 | - | - | - | - | - | - | 10,596 |
| Depreciation for the year | - | - | - | 19,138 | 15,756 | - | 18,242 | 53,136 |
| Written-off | - | - | - | (2,280) | - | - | - | (2,280) |
| At 31 December 2021 | 35,143 | - | 41,433 | 137,794 | 23,580 | 8,728 | 203,006 | 449,684 |

Net Carrying Value

| | | | | | | | | |
|---------------------|---------|-----------|---|--------|--------|---|---------|-----------|
| At 31 December 2021 | 494,657 | 3,123,463 | 3 | 16,790 | 28,597 | 1 | 177,815 | 3,841,326 |
|---------------------|---------|-----------|---|--------|--------|---|---------|-----------|

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NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

4. INVESTMENT IN AN ASSOCIATE

| | <u>2022</u> | <u>2021</u> |
|---|-------------|-------------|
| | RM | RM |
| Unquoted shares, at cost | 40,000 | - |
| Impairment loss on investment in an associate | (39,999) | - |
| | <u>1</u> | <u>-</u> |

Details of the associated company, which is incorporated in Malaysia, is as follows :-

| <u>Name of Company</u> | <u>Principal activities</u> | <u>Equity Interest</u> | |
|----------------------------------|--|------------------------|-------------|
| | | <u>2022</u> | <u>2021</u> |
| | | RM | RM |
| Sri Kasi Travel & Tour Sdn. Bhd. | Travel and Tour Agent and general trading. | 20% | 20% |

5. OTHER RECEIVABLES

| | <u>2022</u> | <u>2021</u> |
|-------------------|----------------|----------------|
| | RM | RM |
| <u>National</u> | | |
| Deposits | 5,200 | 5,200 |
| <u>Branches</u> | | |
| Other receivables | 206,611 | 209,411 |
| | <u>211,811</u> | <u>214,611</u> |

Other receivables is interest free and repayable on demand.

6. FIXED DEPOSITS WITH LICENSED FINANCIAL INSTITUTIONS

| | <u>2022</u> | <u>2021</u> |
|----------|-------------|-------------|
| | RM | RM |
| Branches | 951,065 | 984,884 |

The effective interest rates of the fixed deposits with licensed financial institutions range from 1.40% to 3.35% (2021: 1.70% to 3.45%) per annum.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

7. CASH AND CASH EQUIVALENTS

Sangam's cash management policy is to use cash and bank balances and money market instruments to manage cash flows to ensure sufficient liquidity to meet the obligations of the Sangam. The components of cash and cash equivalents consist of :

| | <u>2022</u> | <u>2021</u> |
|--|-----------------|-----------------|
| | RM | RM |
| <u>National</u> | | |
| CIMB | | |
| - Account No. 1 (General) | 19,924 | 1,421 |
| - Account No. 2 (Membership) | 2,736 | 896 |
| - Account No. 3 (IH1R/MHDF) | 3,749 | 66 |
| - Account No. 4 (Durga Trust) | 1,911 | 10,970 |
| - Account No. 5 (Satguru Sri Jeganathar Swamy Athma Nilayam) | 19,146 | 12,757 |
| - Account No. 6 | 3,055 | 9,113 |
| - Account No. 7 (Thirumurai) | 142 | 77 |
| - Account No. 8 | 19 | 27,384 |
| - Account No. 9 (Social and Welfare) | 630 | 33,457 |
| Alliance Bank Malaysia Berhad | 4,234 | 4,168 |
| Maybank Islamic Berhad | 32,769 | 22,236 |
| | <hr/> 88,315 | <hr/> 122,545 |
| Cash in hand | <hr/> 46,442 | <hr/> 2,044 |
| | <hr/> 134,757 | <hr/> 124,589 |
| <u>Branches</u> | | |
| Cash at bank (current and savings accounts) | 1,304,780 | 1,018,646 |
| Cash in hand | 33,835 | 31,885 |
| | <hr/> 1,338,615 | <hr/> 1,050,531 |
| | <hr/> 1,473,372 | <hr/> 1,175,120 |

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8. ACCUMULATED FUNDS

| | <u>2022</u> | <u>2021</u> |
|-----------------------|------------------|------------------|
| | RM | RM |
| As at 1 January | 7,439,789 | 7,296,456 |
| Prior year adjustment | 1 | - |
| Surplus for the year | 191,173 | 143,333 |
| As at 31 December | <u>7,630,963</u> | <u>7,439,789</u> |

9. OTHER PAYABLES

| | <u>2022</u> | <u>2021</u> |
|-------------------|----------------|----------------|
| | RM | RM |
| <u>National</u> | | |
| Accruals | 166,257 | 158,394 |
| Other payables | 306,848 | 299,806 |
| Government grants | | |
| - Grant - Sangam | 95,020 | 72,512 |
| | <u>568,125</u> | <u>530,712</u> |
| <u>Branches</u> | | |
| Accruals | 299,746 | 216,816 |
| | <u>299,746</u> | <u>216,816</u> |
| | <u>867,871</u> | <u>747,528</u> |

a) Payable to Atmah Foundation

Unit Transformasi Masyarakat India Malaysia ("MITRA")
- Program Pembangunan Sosio Ekonomi Masyarakat India

| | <u>2022</u> | <u>2021</u> |
|-----------------------------------|-------------|-------------|
| | RM | RM |
| As at 1 January 2022/2021 | - | 17,284 |
| Received during the year | - | 425,228 |
| Utilisation during the year | - | (425,228) |
| Refunded to MITRA during the year | - | (17,284) |
| As at 31 December 2022/2021 | <u>-</u> | <u>-</u> |

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9. OTHER PAYABLES (CONT'D)

- b) The Malaysia Hindu Sangam received grants from Malaysian Indian Transformation Unit Malaysia ("MITRA"), Pembangunan Sumber Manusia Berhad ("HRDF") and Lembaga Penduduk dan Pembangunan Keluarga Negara ("LPPKN") as disclosed in Note 19.

The unutilised amount deferred are as follows:-

i) Unit Transformasi Masyarakat India Malaysia ("MITRA") - Temple

| | <u>2022</u> | <u>2021</u> |
|--|-------------|---------------|
| | RM | RM |
| As at 1 January 2022 | 59,577 | - |
| Addition during the year | - | 3,586,000 |
| Utilisation during the year | - | (2,585,366) |
| Unutilised refunded to MITRA during the year | (59,000) | (941,058) |
| As at 31 December 2022 | <u>577</u> | <u>59,577</u> |

ii) Pembangunan Sumber Manusia Berhad ("HRDF")

| | | |
|-----------------------------|---------------|------------|
| As at 1 January 2022 | 300 | - |
| Addition during the year | 223,200 | 64,800 |
| Utilisation during the year | (148,000) | (64,500) |
| As at 31 December 2022 | <u>75,500</u> | <u>300</u> |

iii) Lembaga Penduduk dan Pembangunan Keluarga Negara ("LPPKN")

| | | |
|-----------------------------|---------------|---------------|
| As at 1 January 2022 | 12,635 | - |
| Addition during the year | 20,058 | 27,885 |
| Utilisation during the year | (13,750) | (15,250) |
| As at 31 December 2022 | <u>18,943</u> | <u>12,635</u> |
| TOTAL | <u>95,020</u> | <u>72,512</u> |

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NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

10. REVENUE

Revenue of Malaysia Hindu Sangam represents subscriptions received from members, donation and rental income.

11. FINANCE INCOME

| | <u>2022</u> | <u>2021</u> |
|------------------------|-------------|-------------|
| | RM | RM |
| Fixed deposit interest | 17,761 | 24,726 |

12. SURPLUS FOR THE FINANCIAL YEAR

| | | |
|--|-------------|-------------|
| Surplus before taxation is stated after charging/(crediting):- | <u>2022</u> | <u>2021</u> |
| | RM | RM |
| Auditors' remuneration | 9,100 | 8,000 |
| Amortisation of leasehold land and building | 23,704 | 28,596 |
| Depreciation of property, plant and equipment | 37,569 | 54,228 |
| Property, plant and equipment written off | 1,600 | 4,274 |
| Fixed deposit interest | (17,761) | (24,726) |
| Rental income | (72,750) | (100,049) |

13. INCOME TAX EXPENSES

Malaysia Hindu Sangam is not subject to taxation charges under paragraph 127 (3)(b) of the Income Tax Act 1967 (ITA) to exempt tax payments on all income received by any religious insitutions or organisations.

14. AMALGAMATED FINANCIAL STATEMENTS

The financial statements of the Council and Branches are amalgamated.

15. THIRUMURAI FESTIVAL

| | <u>2022</u> | <u>2021</u> |
|--------------------------|-------------|-------------|
| Income | RM | RM |
| Donation received | 558,885 | 35,924 |
| Less : Expenses | | |
| Awards | - | 12,300 |
| State | 124,549 | 500 |
| Branches | 419,111 | 13,900 |
| | 543,660 | 26,700 |
| Net surplus for the year | 15,225 | 9,224 |

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16. SRI JEGANATHAR ASHRAMAM

| | <u>2022</u> | <u>2021</u> |
|----------------------------------|--------------------|--------------------|
| | RM | RM |
| Income | | |
| Donation received | 123,431 | 255,569 |
| Save box (undial) collection | 39,144 | 33,078 |
| | 162,575 | 288,647 |
| Less : Operating expenses | | |
| Wages | 64,399 | 21,185 |
| Bank charges | - | 30 |
| Compensation | - | 13,000 |
| Donation | 602 | 4,005 |
| Electricity and water | 11,075 | 7,392 |
| Loan interest | - | 1,600 |
| Maintenance of premise | | |
| - Current year | 4,970 | 20,828 |
| - Overprovision in prior year | - | (105,810) |
| Food and refreshments | 26,636 | 9,693 |
| Guru poojai expenses | 5,724 | 13,265 |
| Garlands | 1,301 | 4,825 |
| Printing and stationeries | 2,040 | 6,202 |
| Other expenses | 12,394 | - |
| | 129,141 | (3,785) |
| Net surplus for the year | <u>33,434</u> | <u>292,432</u> |

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NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

17. MALAYSIA HINDU DEVELOPMENT FUND (MHDF)

| | <u>2022</u> | <u>2021</u> |
|-------------------|-------------|-------------|
| | RM | RM |
| Donation received | 7,621 | 13,722 |

18. ANNUAL GENERAL MEETING

| | <u>2022</u> | <u>2021</u> |
|---|----------------|----------------|
| | RM | RM |
| Awards | 7,800 | 5,710 |
| Advertisement | 3,358 | 3,358 |
| Printing of annual reports, envelopes and letters | 10,150 | 9,500 |
| Other expenses | 9,760 | 3,142 |
| AGM expenses - State | 53,258 | 42,590 |
| AGM expenses - Branches | 72,536 | 57,281 |
| | <u>156,862</u> | <u>121,581</u> |

19. GOVERNMENT GRANT ACCOUNT

During the year, Malaysia Hindu Sangam received three government grants as follows:-

a) Unit Transformasi Masyarakat India Malaysia ("MITRA") - Temple

This grant was received under the financial assistance program for Hindu temples throughout Malaysia.

b) Pembangunan Sumber Manusia Berhad ("HRDF")

This grant was received to conduct trainings to upgrade the skills on commercial floral arrangements, pre-natal, post natal care and lactation.

c) Lembaga Penduduk dan Pembangunan Keluarga Negara ("LPPKN")

This grant was received to conduct pre-wedding courses.

The unutilised grants are deferred accordingly as disclosed in Note 9(b).

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NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

20. EMPLOYEE BENEFIT EXPENSES

| | <u>2022</u> | <u>2021</u> |
|--------------------------------|--------------------|--------------------|
| | RM | RM |
| <u>Administrative Expenses</u> | | |
| EPF and Socso | 33,441 | 36,270 |
| Salaries and allowances | 206,182 | 221,371 |
| | <u>239,623</u> | <u>257,641</u> |

21. CASH PURCHASE OF PROPERTY, PLANT AND EQUIPMENT

| | <u>2022</u> | <u>2021</u> |
|---|--------------------|--------------------|
| | RM | RM |
| Purchase of property, plant and equipment | <u>112,756</u> | <u>249,128</u> |

22. FINANCIAL INSTRUMENTS

(a) Financial Risk Management Policies

Sangam is exposed to financial risks arising from its operations and the use of financial instruments. The key financial risks include market risk, credit risk and liquidity risk.

The Council Members reviews and agrees policies and procedures for the management of these risks, which are executed by the Finance Officer in charge.

(i) Market Risk

i) Equity Price Risk

Market price is the risk that the fair value future cash flows of Sangam's financial instruments will fluctuate because of changes in market prices (other than interest or exchange rates).

Sangam does not have any quoted equity investment and hence is not exposed to equity price risk.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

22. FINANCIAL INSTRUMENTS (CONT'D)

(a) Financial Risk Management Policies (Cont'd)

(i) Market Risk (Cont'd)

(ii) Interest Rate Risk

Interest rate risk is the risk that fair value or future cash flows of Sangam's financial instruments will fluctuate because of changes in market interest rates.

Sangam's fixed rate instruments are exposed to a risk of change in their fair value due to changes in interest rates.

The interest rate profile of Sangam's interest bearing financial instruments based on the carrying amounts as at the end of the reporting period is as follows :

| | <u>2022</u> | <u>2021</u> |
|-------------------------------|----------------|----------------|
| | RM | RM |
| Fixed rate instruments | | |
| Financial assets | <u>951,065</u> | <u>984,884</u> |

Fair value sensitivity analysis for fixed rate instruments

Sangam does not account for any fixed rate financial assets and liabilities at fair value through profit or loss, and Sangam do not designate derivatives as hedging instruments under a fair value hedge accounting model. Therefore, a change in interest rates at the end of the reporting period would not affect profit or loss.

(ii) Credit Risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligations. Sangam's exposure to credit risk arises primarily from trade and other receivables. For other financial assets (including cash and bank balances), Sangam minimises credit risk by dealing exclusively with high credit rating counterparties.

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NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

22. FINANCIAL INSTRUMENTS (CONT'D)

(a) Financial Risk Management Policies (Cont'd)

(ii) Credit Risk (Cont'd)

Sangam's objective is to seek continual revenue growth while minimising losses incurred due to increased credit risk exposure. Sangam trades only with recognised and creditworthy third parties. It is the Sangam's policy that all customers who wish to trade on credit terms are subject to credit verification procedures. In addition receivables balance are monitored on an ongoing basis with the result that the Sangam's exposure to bad debts is not significant.

Exposure to credit risk

At the reporting date, Sangam's maximum exposure to credit risk is represented by the carrying amount of each class of financial assets recognised in the statements of financial position with positive fair values.

Financial assets that are neither past due nor impaired

Information regarding other receivables that are neither past due nor impaired is disclosed in Note 5. Deposits with banks and other financial institutions that are neither past due nor impaired are placed with or entered into with reputable financial institutions or companies with high credit ratings and no history of default.

NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

22. FINANCIAL INSTRUMENTS (CONT'D)

(a) Financial Risk Management Policies (Cont'd)

(iii) Liquidity Risk

Liquidity risk is the risk that Sangam will encounter difficulty in meeting financial obligations due to shortage of funds. Sangam's exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. Sangam's objective is to maintain a balance between continuity of funding and flexibility through the use of its facilities.

Analysis of financial instruments by remaining contractual maturities

The table below summarises the maturity profile of Sangam's liabilities at the reporting date based on contractual undiscounted repayment obligations.

| | On demand or within one year | Total |
|---|---|----------------|
| 2022 | RM | RM |
| Financial liabilities: | | |
| Other payables | 867,871 | 867,871 |
| Total undiscounted financial liabilities | <u>867,871</u> | <u>867,871</u> |

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NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

22. FINANCIAL INSTRUMENTS (CONT'D)

(a) Financial Risk Management Policies (Cont'd)

(iii) Liquidity Risk (Cont'd)

| 2021 | On demand or within one year | Total |
|---|---|----------------|
| | RM | RM |
| Financial liabilities : | | |
| Other payables | 747,528 | 747,528 |
| Total undiscounted financial liabilities | <u>747,528</u> | <u>747,528</u> |

(b) Classification of Financial Instruments

The following tables provide an analysis of financial instruments categorised as amortised cost (AC).

| 2022 | AC | Total carrying amount |
|------------------------------------|------------------|--------------------------------------|
| | RM | RM |
| Financial assets | | |
| Other receivables | 211,811 | 211,811 |
| Fixed deposits with licensed banks | 951,065 | 951,065 |
| Cash and cash equivalents | <u>1,473,372</u> | <u>1,473,372</u> |
| | <u>2,636,248</u> | <u>2,636,248</u> |

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NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

22. FINANCIAL INSTRUMENTS (CONT'D)

(b) Classification of Financial Instruments (Cont'd)

| | AC | Total |
|------------------------------------|------------------|--------------------------|
| | RM | carrying amount RM |
| 2022 | | |
| Financial liabilities | | |
| Other payables | 867,871 | 867,871 |
| | <u>867,871</u> | <u>867,871</u> |
| 2021 | | |
| Financial assets | | |
| Other receivables | 214,611 | 214,611 |
| Fixed deposits with licensed banks | 984,884 | 984,884 |
| Cash and cash equivalents | 1,175,120 | 1,175,120 |
| | <u>2,374,615</u> | <u>2,374,615</u> |
| Financial liabilities | | |
| Other payables | 747,528 | 747,528 |
| | <u>747,528</u> | <u>747,528</u> |

(c) Fair Value of Financial Instruments

Fair value is defined as the amount for which the financial instrument could be exchanged in a current transaction between knowledgeable willing parties in an arm's length transaction, other than in a forced sale or liquidation.

The carrying amounts of financial instruments reported in the financial statements reasonably approximate their fair values.

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NOTES TO THE FINANCIAL STATEMENTS (CONT'D)

23. CAPITAL MANAGEMENT

The primary objective of Sangam's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximise shareholder value.

Sangam monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. Sangam did not maintain specific policy on the capital management because the Sangam is currently in net cash position. Sangam includes within net debt, loans and borrowings less cash and bank balances.

24. PRIOR YEAR ADJUSTMENT

The prior year adjustment represents investment in an associate company (Sri Kasi Travel & Tour Sdn. Bhd.) for RM 40,000 representing 20% equity interest in shares held by Malaysia Hindu Sangam, which has been impaired to RM 1 by providing an amount of RM 39,000 as an impairment loss on investment.

**DETAILED INCOME STATEMENT
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

| | | 2022 | Restated |
|--|-------------|----------------|-----------------|
| | Note | RM | 2021 |
| | | | RM |
| Revenue | | | |
| Accruals written back | | - | 32,954 |
| Contribution | | 6,000 | 5,000 |
| Donations | | 1,087,393 | 617,341 |
| Durga Trust | | 10,800 | 20,100 |
| Malaysia Hindu Development Fund (MHDF) | 17 | 7,621 | 13,722 |
| National strategic workshop | | 11,431 | - |
| Rental income | | 72,750 | 100,049 |
| Register of marriage | | 41,400 | 47,600 |
| Sri Jeganathar Ashramam | 16 | 162,575 | 288,647 |
| Subscriptions and membership renewal | | 43,552 | 41,204 |
| Sale of religious items | | 17,735 | 35,193 |
| Savings interest | | 496 | 367 |
| Seminar and religious donation | | 208,421 | 100,634 |
| Social and welfare donation | | 192,369 | 354,699 |
| Thirumurai festival | 15 | 558,885 | 35,924 |
| | | 2,421,428 | 1,693,434 |
| Finance income | | | |
| Fixed deposit interest | | 17,761 | 24,726 |
| Less : | | | |
| Operating expenses | | (2,248,016) | (1,574,827) |
| Surplus for the year | | <u>191,173</u> | <u>143,333</u> |

**SCHEDULE OF OPERATING EXPENSES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022**

| | Note | <u>2022</u> RM | <u>2021</u> RM |
|---|------|-------------------|-------------------|
| EXPENDITURES | | | |
| Amortisation of leasehold land and building | | 23,704 | 28,596 |
| Advertisement | | 500 | - |
| Annual general meeting HQ and Branches | 18 | 156,862 | 121,581 |
| Assessment and quit rent | | 8,444 | 13,931 |
| Auditors' remuneration | | 9,100 | 8,000 |
| Bank charges | | 2,603 | 8,297 |
| Depreciation of property, plant and equipment | | 37,569 | 54,228 |
| Donations | | 120,839 | 65,244 |
| Electricity and water | | 30,865 | 30,112 |
| EPF and Socso | | 33,441 | 36,270 |
| Legal fee | | 4,769 | 6,000 |
| Property, plant and equipment written off | | 1,600 | 4,274 |
| Meeting expenses | | 25,797 | 12,100 |
| Membership quota refund | | - | 1,860 |
| News paper and periodicals | | 1,593 | 608 |
| National strategic workshop | | 11,531 | - |
| Postage and courier | | 1,415 | 2,175 |
| Prayer expenses | | 1,115 | 700 |
| Printing and stationeries | | 95,390 | 59,606 |
| Religious function | | 53,088 | 51,382 |
| Register of marriage (ROM) | | 13,200 | 27,200 |
| Rental expenses | | 58,602 | 53,351 |
| Salaries, wages and allowances | | 206,182 | 221,371 |
| Sri Jeganathar Ashramam | 16 | 129,141 | (3,785) |
| Secretarial fees and disbursement | | 6,400 | 2,410 |
| Seminar and religious training | | 233,673 | 139,281 |
| Social and welfare program | | 262,056 | 457,049 |
| | | 1,529,479 | 1,401,841 |

SCHEDULE OF OPERATING EXPENSES (CONT'D)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

| | Note | <u>2022</u> RM | <u>2021</u> RM |
|--|------|-------------------|-------------------|
| EXPENDITURES | | | |
| Balance brought forward | | 1,529,479 | 1,401,841 |
| Subscription- Majlis Perundangan (M) Agama | | 500 | - |
| Sundry expenses | | 59,719 | 37,738 |
| Telephone and fax charges | | 14,863 | 16,021 |
| Thirumurai festival | 15 | 543,660 | 26,700 |
| Travelling, transportation and accommodation | | 58,258 | 24,857 |
| Upkeep of office | | 41,537 | 67,670 |
| | | 2,248,016 | 1,574,827 |

SCHEDULE OF OPERATING EXPENSES (CONT'D)
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2022

| | Note | <u>2022</u> RM | <u>2021</u> RM |
|---|-------------|---------------------------------|---------------------------------|
| Government Grant Account | 18 | | |
| Unit Transformasi Masyarakat India Malaysia ("MITRA") - Temple | | | |
| Grant received | | - | 3,586,000 |
| Less: Expenses incurred | | | |
| Temple fund aid | | - | (2,584,600) |
| Bank charges | | - | (766) |
| Surplus | | - | 1,000,635 |
| Refunded to MITRA | | - | (941,058) |
| Transferred to Other Payables (Deferred) | | - | (59,577) |
| | | - | - |
| Pembangunan Sumber Manusia Berhad ("HRDF") | | | |
| Grant received | | 223,200 | 64,800 |
| Less: Expenses incurred | | (148,000) | (64,500) |
| Surplus | | 75,200 | 300 |
| Transferred to Other Payables (Deferred) | | (75,200) | (300) |
| | | - | - |
| Lembaga Penduduk dan Pembangunan Keluarga Negara ("LPPKN") | | | |
| Grant received | | 20,058 | 27,885 |
| Less: Expenses incurred | | | |
| Pre-marriage program | | (13,750) | (15,250) |
| Surplus | | 6,308 | 12,635 |
| Transferred to Other Payables (Deferred) | | (6,308) | (12,635) |
| | | - | - |