
Make-A-Wish Malaysia Welfare Association

(Registration No. 2228-10-WKL)

(Registered in Malaysia)

**Financial statements for the year
ended 31 December 2025**

Make-A-Wish Malaysia Welfare Association

(Registration No. 2228-10-WKL)
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Make-A-Wish Malaysia Welfare Association

(Registration No. 2228-10-WKL)

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Statement of financial position as at 31 December 2025

	Note	2025 RM	2024 RM
Assets			
Property and equipment	3	82,377	6,090
Intangible asset	4	-	-
Total non-current asset		<u>82,377</u>	<u>6,090</u>
Other receivables, deposits and prepayments	5	65,177	44,017
Cash and bank balances	6	<u>2,011,038</u>	<u>2,547,278</u>
Total current assets		<u>2,076,215</u>	<u>2,591,295</u>
Total assets		<u>2,158,592</u>	<u>2,597,385</u>
Equity			
Accumulated fund		<u>2,130,913</u>	<u>2,507,148</u>
Current liability			
Other payables and accruals	7	<u>27,679</u>	<u>90,237</u>
Total current liability		<u>27,679</u>	<u>90,237</u>
Total liability		<u>27,679</u>	<u>90,237</u>
Total equity and liability		<u>2,158,592</u>	<u>2,597,385</u>

The notes are an integral part of these financial statements.

Make-A-Wish Malaysia Welfare Association

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Statement of income and expenditure for the year ended 31 December 2025

	Note	2025 RM	Restated 2024 RM
Income			
Donations income		746,382	1,637,526
Interest income		47,664	37,745
		<u>794,046</u>	<u>1,675,271</u>
Expenditure			
Operating expenses		(957,961)	(1,245,467)
Administrative expenses		(212,320)	(198,685)
		<u>(1,170,281)</u>	<u>(1,444,152)</u>
(Deficit)/Surplus of income over expenditure for the year, before tax			
	8	(376,235)	231,119
Tax expense	10	-	-
(Deficit)/Surplus of income over expenditure for the year, net of tax			
		<u>(376,235)</u>	<u>231,119</u>

Statement of accumulated funds 31 December 2025

	Accumulated funds RM
At 1 January 2024	2,276,029
Surplus of income over expenditure for the year	<u>231,119</u>
At 31 December 2024/1 January 2025	2,507,148
Deficit of income over expenditure for the year	<u>(376,235)</u>
At 31 December 2025	<u>2,130,913</u>

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Statement of cash flows for the year ended 31 December 2025

	Note	2025 RM	2024 RM
Cash flows from operating activities			
(Deficit)/Surplus before tax		(376,235)	231,119
<i>Adjustments for:</i>			
Depreciation of property and equipment	3	14,836	11,564
Interest income	8	(47,664)	(37,745)
		(409,063)	204,938
Changes in working capital:			
Other receivables, deposits and prepayments		21,160	53,467
Other payables and accruals		(62,558)	(10,156)
Cash (used in)/generated from operations		(492,781)	248,249
Interest received		47,664	37,745
Net cash (used in)/generated from operating activities		(445,117)	285,994
Cash flows from investing activities			
Purchase of property and equipment	3	(91,123)	(2,900)
Placement in fixed deposits with more than 3 months to maturity		(65,740)	(171,829)
Net cash used in investing activities		(156,863)	(174,729)
Net (decrease)/increase in cash and cash equivalents		(601,980)	111,265
Cash and cash equivalents at 1 January		1,281,278	1,170,013
Cash and cash equivalents at 31 December	(i)	679,298	1,281,278

(i) Cash and cash equivalents

Cash and cash equivalents included in the statement of cash flows comprise the following statement of financial position amounts:

	Note	2025 RM	2024 RM
Total cash and bank balances	6	2,011,038	2,547,278
Less: Deposits with more than 3 months to maturity	6	(1,331,740)	(1,266,000)
Cash and cash equivalents		679,298	1,281,278

The notes are an integral part of these financial statements

Make-A-Wish Malaysia Welfare Association

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Notes to the financial statements

Make-A-Wish Malaysia Welfare Association (the "Society") is a society registered in Malaysia under the Societies Act, 1966. The Society is a non-profit organisation.

The objective of the Society is to grant magical wishes to children and young people fighting life-threatening illnesses and enrich the human experience with hope, strength and joy and related activities.

The Society's registered place of business is situated at A-13-13, Level 13 Block A, Menara UOA Bangsar, No.5 Jalan Bangsar Utama 1, 59000 Kuala Lumpur.

The Board of Committee comprises eight (8) committee members as at 31 December 2025.

There were no changes in the nature of the principal activities during the financial year.

These financial statements were authorised for issue by the committee members on 22 April 2026.

1. Basis of preparation

(a) Statement of compliance

The financial statements of the Society have been prepared in accordance with Malaysian Private Entities Reporting Standard ("MPERS").

(b) Basis of measurement

These financial statements have been prepared on the historical cost basis other than as disclosed in Note 2.

(c) Functional and presentation currency

These financial statements are presented in Ringgit Malaysia ("RM"), which is the Society's functional currency. All financial information is presented in RM, unless otherwise stated.

(d) Use of estimates and judgements

The preparation of the financial statements in conformity with MPERS requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimates are revised and in any future years affected.

There are no significant areas of estimation uncertainty and critical judgements in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

2. Material accounting policies

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

(a) Financial instruments

(i) Initial recognition and measurement

The Society recognises a financial asset or a financial liability in the statement of financial position when, and only when, the Company becomes a party to the contractual provisions of the instrument.

On initial recognition, all financial assets and financial liabilities are measured at fair value, which is generally the transaction price, plus transaction costs if the financial asset or financial liability is not measured at fair value through profit or loss. For instruments measured at fair value through profit or loss, transaction costs are expensed to profit or loss when incurred.

(ii) Subsequent measurement

For the purpose of subsequent measurement, the Society measures financial assets at amortised cost. All financial assets are subjected to review for impairment.

After initial recognition, the Society measures all financial liabilities at amortised cost using the effective interest method.

The Society applies the incurred loss model to recognise impairment losses of financial assets. At the end of each reporting period, the Society examines whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Evidences of trigger loss events include: (i) significant difficulty of the issuer or obligor; (ii) a breach of contract, such as a default or delinquency in interest or principal payment; (iii) granting exceptional concession to a customer; (iv) it is probable that a customer will enter bankruptcy or other financial reorganisation; (v) the disappearance of an active market for that financial asset because of financial difficulties; or (vi) any observable market data indicating that there may be a measurable decrease in the estimated future cash flows from a group of financial assets.

For short-term other receivables, where the effect of discounting is immaterial, impairment loss is tested for each individually significant receivable whenever there is any indication of impairment. Individually significant receivables for which no impairment loss is recognised are grouped together with all other receivables by classes based on credit risk characteristics and aged according to their past due periods. A collective allowance is estimated for a class group based on the Society's experiences of loss ratio in each class, taking into consideration current market conditions.

2. Material accounting policies (continued)

(a) Financial instruments (continued)

(ii) Subsequent measurement (continued)

All other financial assets or financial liabilities not measured at amortised cost or cost less impairment are measured at fair value with changes recognised in the statement of income and expenditure.

(iii) Derecognition

For derecognition purposes, the Society first determines whether a financial asset or a financial liability should be derecognised in its entirety as a single item or derecognised part-by-part of a single item or of a group of similar items.

A financial asset is derecognised when, and only when, the contractual rights to receive the cash flows from the financial asset expire, or when the Society transfers the contractual rights to receive cash flows of the financial asset, including circumstances when the Society acts only as a collecting agent of the transferee, and retains no significant risk and rewards of ownership of the financial asset or no continuing involvement in the control of the financial asset transferred.

A financial liability is derecognised when, and only when, it is legally extinguished, which is either when the obligation specified in the contract is discharged or cancelled or expired. A substantial modification of the terms of an existing financial liability is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. For this purpose, the Society considers a modification as substantial if the present value of the revised cash flows of the modified terms discounted at the original effective interest rate differs by 10% or more when compared with the carrying amount of the original liability.

(b) Property and equipment

All items of property, equipment and software are initially recorded at cost. The cost of an item of property, equipment and software is recognised as an asset if, and only if, it is probable that future economic benefits associated with the item will flow to the Society and the cost of the item can be measured reliably.

Subsequent to initial recognition, property, equipment and software except for freehold land are measured at cost less accumulated depreciation and accumulated impairment losses. When significant parts of property, equipment and software are required to be replaced in intervals, the Society recognises such parts as individual assets with specific useful lives and depreciation, respectively. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the property, equipment and software as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.

2. Material accounting policies (continued)

(b) Property and equipment (continued)

Depreciation is recognised in the statement of income and expenditure on a straight-line basis over the estimated useful lives of each component of an item of property, equipment and software from the date that they are available for use.

The estimated depreciation rates are as follows:

• Computer	50%
• Furniture and fittings	15%
• Office equipment	20%
• Renovation	20%

If there is an indication that there has been a significant change since the last annual reporting date in the pattern by which the Society expects to consume an asset's future economic benefits, the Society would review its present depreciation method and, if current expectations differ, the Society would amend the residual value, depreciation method or useful life to reflect the new pattern.

The carrying values of property, equipment and software are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

The residual value, useful life and depreciation method are reviewed at each financial year-end, and adjusted prospectively, if appropriate.

An item of property, equipment and software is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on derecognition of the asset is included in the profit or loss in the year the asset is derecognised.

(c) Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. The useful lives of intangible assets are assessed to be either finite or indefinite. Intangible assets with finite useful lives are amortised on a straight-line basis over their estimated economic useful lives and are assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date.

(d) Operating leases

Leases of assets under which all the risks and rewards incidental to ownership are retained by the lessor are classified as operating leases.

Operating lease payments are recognised as an expense in statement of income and expenditure on a straight line basis over the lease term. The aggregate benefit or incentives provided by the lessor is recognised as a reduction of rental expense over the lease term on a straight line basis.

2. Material accounting policies (continued)

(e) Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents include cash on hand and at bank and short-term deposits at call which have an insignificant risk changes in value.

(f) Impairment of non-financial assets

The Society assesses at each reporting date whether there is an indication that an asset may be impaired. If any such indication exists, or when an annual impairment assessment for an asset is required, the Society makes an estimate of the asset's recoverable amount.

An asset's recoverable amount is the higher of an asset's fair value less costs to sell and its value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units ("CGU")).

In assessing value in use, the estimated future cash flows expected to be generated by the asset are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where the carrying amount of an asset exceeds its recoverable amount, the asset is written down to its recoverable amount.

Impairment losses are recognised in statement of income and expenditure in the period in which it arises.

An assessment is made at each reporting date as to whether there is any indication that previously recognised impairment losses may no longer exist or may have decreased. A previously recognised impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. If that is the case, the carrying amount of the asset is increased to its recoverable amount. That increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised previously. Such reversal is recognised in statement of income and expenditure.

(g) Employee benefits

(i) Short-term employee 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 or profit-sharing plans if the Society 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.

2. Material accounting policies (continued)

(g) Employee benefits (continued)

(ii) State plans (continued)

The Society's contributions to statutory pension funds are charged to the statement of income and expenditure in the financial year to which they relate. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in future payments is available.

(h) Donations income

Donations income are recognised in the statement of income and expenditure based on amount pledged by the donors.

(i) Interest income

Interest income is recognised as it accrues using the effective interest method in the statement of income and expenditure.

(j) Income tax

Income tax expense comprises current and deferred tax. Current tax and deferred tax are recognised in the statement of income and expenditure.

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the tax authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the reporting date.

3. Property and equipment

	Computer RM	Furniture and fittings RM	Office equipment RM	Renovation RM	Total RM
Cost					
At 1 January 2024	28,213	26,263	4,615	60,656	121,297
Additions	-	-	2,900	-	2,900
At 31 December 2024/ 1 January 2025	28,213	26,263	7,515	60,656	124,197
Additions	14,540	-	1,583	75,000	91,123
Disposal/Write-off	-	-	(2,177)	(60,656)	(62,833)
At 31 December 2025	42,753	26,263	6,921	75,000	152,487
Accumulated depreciation					
At 1 January 2024	15,059	24,888	4,390	60,656	106,543
Charge for the year	10,456	351	757	-	11,564
At 31 December 2024/ 1 January 2025	25,515	25,239	5,147	60,656	118,107
Charge for the year	7,545	352	689	6,250	14,836
Disposal/Write-off	-	-	(2,177)	(60,656)	(62,833)
At 31 December 2025	33,060	25,591	3,659	6,250	70,110
Carrying amounts					
At 31 January 2024	2,698	1,024	2,368	-	6,090
At 31 December 2025	9,693	672	3,262	68,750	82,377

4. Intangible Asset

	Software RM	Total RM
Cost		
At 31 December 2024/ 1 January 2025	1,550	1,550
Additions	-	-
At 31 December 2025	1,550	1,550
Accumulated depreciation		
At 31 December 2024/ 1 January 2025	1,550	1,550
Charge for the year	-	-
At 31 December 2025	1,550	1,550
Carrying amounts		
At 31 December 2024/ 31 December 2025	-	-

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5. Other receivables, deposits and prepayments

	2025 RM	2024 RM
Other receivables	34,534	21,705
Deposits	20,780	13,610
Prepayments	9,863	8,702
	<u>65,177</u>	<u>44,017</u>

6. Cash and bank balances

	2025 RM	2024 RM
Deposits with licensed bank - more than 3 months to maturity	1,331,740	1,266,000
Cash on hand and at bank	679,298	1,281,278
	<u>2,011,038</u>	<u>2,547,278</u>

7. Other payables and accruals

	2025 RM	2024 RM
Staff costs payables	21,251	14,614
Accruals	6,428	75,623
	<u>27,679</u>	<u>90,237</u>

8. (Deficit)/Surplus before tax

	2025 RM	2024 RM
(Deficit)/Surplus before tax is arrived at after charging/(crediting):		
Depreciation of property and equipment	14,835	11,564
Personnel expenses (including key management personnel):		
- Wages, salaries, bonus and others	552,011	535,065
- Contributions to Employees Provident Fund	58,784	73,814
Rental expense of office premise	54,000	48,000
Interest income	<u>(47,664)</u>	<u>(37,745)</u>

9. Related party transactions

Key management personnel ('KMP') are individuals who have the authority and responsibility for planning, directing, and controlling the activities of the Company. The Company considers its KMP to comprise the Board of Committee and CEO of the Company, and their remuneration is disclosed in Note 8.

10. Tax expense

The Society is approved under subsection 44(6) of the Income Tax Act 1967 and has been granted tax exemption from Year of Assessments 2021 to 2025. The Society has an extension for 10 years from 1 January 2025 to 31 December 2035.

There are tax expenses in previous financial year as the income from investments such as interest, rent, dividend being non-mutual receipts is taxable under Public Ruling No.1/2015.

11. Financial instruments

11.1 Categories of financial instruments

The table below shows the carrying amount of financial instruments as at 31 December 2025 and 31 December 2024 categorised as amortised cost ("AC").

	Note	2025 RM	2024 RM
Financial assets			
Other receivables and deposits	5	55,314	35,315
Cash and bank balances	6	<u>2,011,038</u>	<u>2,547,278</u>
		<u>2,076,215</u>	<u>2,591,295</u>
Financial liability			
Other payables and accruals	7	<u>(27,679)</u>	<u>(90,237)</u>

11.2 Net gains and losses arising from financial instruments

	2025 RM	2024 RM
Net gains on:		
Financial assets measured at amortised cost	<u>47,664</u>	<u>37,745</u>

12. Comparatives

During the current financial year, the Society has made reclassifications of certain staff costs from administrative expenses to operating expenses for the year ended 31 December 2024 to enhance comparability with current year's financial statements, as shown below.

	As previously reported RM	Adjustments RM	As restated RM
Operating expenses	(1,185,186)	(60,281)	(1,245,467)
Administrative expenses	(258,966)	60,281	(198,685)

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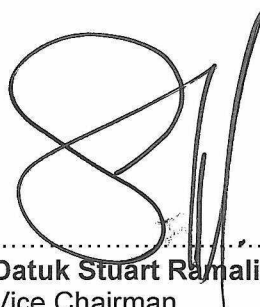
Statement by Committee Members

We, the under-signed being three of Committee Members of Make-A-Wish Malaysia Welfare Association, hereby certify to the best of our knowledge and belief that the financial statements as set out on pages 1 to 12 are drawn up in accordance with Malaysian Private Entities Reporting Standard in Malaysia so as to give a true and fair view of the financial position of the Society as of 31 December 2025 and of its financial performance and cash flows for the financial year then ended.

Signed on behalf of the Board of Committee in accordance with a resolution of the Committee Members dated 22 April 2026.



.....
Dato Sri Dr. Low Kok Thye
Chairman



.....
Datuk Stuart Ramalingam
Vice Chairman



.....
Irene Tan Ai Ling
CEO



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**Independent auditors' report to the Board of Committee of
Make-A-Wish Malaysia Welfare Association
(Registered in Malaysia)**

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Make-A-Wish Malaysia Welfare Association (the Society), which comprise the statement of financial position as at 31 December 2025, and the statement of comprehensive income, statement of accumulated funds and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 1 to 12.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31 December 2025 and of its financial performance and its cash flows for the year then ended in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Societies Act 1966 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 *Auditor's 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 Society in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Responsibilities of management and treasurer for the financial statements

The management and treasurer of the Society are responsible for the preparation of the financial statements of the Society that give a true and fair view in accordance with Malaysian Private Entities Reporting Standards. The management and treasurer are also responsible for such internal control as the management and treasurer determine is necessary to enable the preparation of financial statements of the Society that are free from material misstatement, whether due to fraud or error.



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**Independent auditors' report to the Board of Committee of
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Responsibilities of management and treasurer for the financial statements (cont'd.)

In preparing the financial statements of the Society, the management and treasurer are responsible for assessing the Society'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 management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Treasurer are responsible for overseeing the Company's financial reporting process.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Society 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 ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Society, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and treasurer.



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Independent auditors' report to the Board of Committee of
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Auditors' responsibilities for the audit of the financial statements (cont'd.)

- Conclude on the appropriateness of the management and treasurer's 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 ability of the Society to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Society 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 Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Society, including the disclosures, and whether the financial statements of the Society represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Committee 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.

Other matters

This report is made solely to the Board of Committee of the Society, as a body, in accordance with Paragraph 26 of Societies Act 1966 and for no other purpose. We do not assume responsibility to any other person for the content of this report.

Ernst & Young PET
202006000003 (LLP0022760-LCA) & AF 0039
Chartered Accountants

Abdul Hadi Bin Gohawan
No. 03676/07/2026 J
Chartered Accountant

Kuala Lumpur, Malaysia
22 April 2026