

ARROW LIFE SCIENCES (MALAYSIA) SDN BHD
BALANCE SHEET AS AT MARCH 31, 2023

		Amount in MYR	Amount in MYR
	Note No.	31-Mar-23	31-Mar-22
A ASSETS			
I Current assets			
(a) Financial assets			
(i) Cash and cash equivalents	1	5,195	29,524
Total current assets		5,195	29,524
TOTAL ASSETS		5,195	29,524
B EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	2	5,000	5,000
(b) Other equity	3	(1,448)	(53,980)
Total Equity		3,552	(48,980)
II Liabilities			
1 Current liabilities			
(a) Financial liabilities			
(i) Trade payables	4	1,643	8,989
(ii) Other financial liabilities	5	-	67,215
(b) Other current liabilities	6	-	2,300
Total current liabilities		1,643	78,504
TOTAL EQUITY AND LIABILITIES		5,195	29,524

ARROW LIFE SCIENCES (MALAYSIA) SDN BHD
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2023

		Amount in MYR	Amount in MYR
Particulars	Note No.	31-Mar-23	31-Mar-22
1 Revenue from operations		-	-
2 Other Income	7	79,725	-
3 Total Revenue (1+2)		79,725	-
4 Expenses			
(a) Finance costs	8	9	4
(b) Other expenses	9	27,185	16,077
Total expenses		27,194	16,081
5 Profit / (Loss) before exceptional items and taxes (3-4)		52,532	(16,081)
6 Exceptional Item		-	-
7 Profit / (Loss) before taxes (5+6)		52,532	(16,081)
8 Tax Expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Total tax expenses		-	-
9 Profit / (Loss) for the year after tax		52,532	(16,081)

ARROW LIFE SCIENCES (MALAYSIA) SDN BHD
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED MARCH 31, 2023

(A) Equity share capital

Particulars	Amount in MYR
Balance as at March 31, 2022	5,000
Changes in equity share capital during the year	-
Balance as at March 31, 2023	5,000

(B) Other equity

Amount in MYR

Particulars	Share application money pending allotment	Reserves and surplus	Items of other comprehensive income	Total
		Retained earnings	Re - measurement of the defined benefit liabilities / (assets)	
Balance as at March 31, 2022	50,000	(103,980)	-	(53,980)
Profit/loss for the year	-	52,532	-	52,532
Balance as at March 31, 2023	50,000	(51,448)	-	(1,448)

ARROW LIFE SCIENCES (MALAYSIA) SDN BHD

Notes forming part of financial statement

Note

No.

1 Cash and cash equivalents	Amount in MYR	
Particulars	31-Mar-23	31-Mar-22
Balances with banks:		
In current accounts	5,195	29,524
Total	5,195	29,524

2 Share capital	Amount in MYR	
Particulars	31-Mar-23	31-Mar-22
Issued, subscribed and fully paid-up		
Equity share capital	5,000	5,000
Total	5,000	5,000

3 Reserves and surplus	Amount in MYR	
Particulars	31-Mar-23	31-Mar-22
Share Application money Pending Allotment	50,000	50,000
	50,000	50,000
Surplus in statement of profit and loss		
Opening balance	(103,980)	(87,899)
Add: Profit / (Loss) for the year	52,532	(16,081)
Closing balance	(51,448)	(103,980)
Total	(1,448)	(53,980)

4 Trade payables	Amount in MYR	
Particulars	31-Mar-23	31-Mar-22
Trade payable	1,643	8,989
Total	1,643	8,989

5 Other Current financial Liabilities	Amount in MYR	
Particulars	31-Mar-23	31-Mar-22
Payable to group entities	-	67,215
Total	-	67,215

6 Other current liabilities	Amount in USD	
Particulars	31-Mar-23	31-Mar-22
Provision for expenses	-	2,300
Total	-	2,300

ARROW LIFE SCIENCES (MALAYSIA) SDN BHD

Notes forming part of financial statement

Note

No.

7 Other Income **Amount in MYR**

Particulars	31-Mar-23	31-Mar-22
Sundry creditors or other credit balances written back	79,725	-
Total	79,725	-

8 Finance cost **Amount in MYR**

Particulars	31-Mar-23	31-Mar-22
Bank charges	9	4
Total	9	4

9 Other expenses **Amount in MYR**

Particulars	31-Mar-23	31-Mar-22
Printing & Stationery	-	-
Professional fees	29,878	14,007
Payment to Auditors - For Statutory Audit	(1,500)	1,862
Exchange Fluctuation Loss	(1,193)	208
Total	27,185	16,077