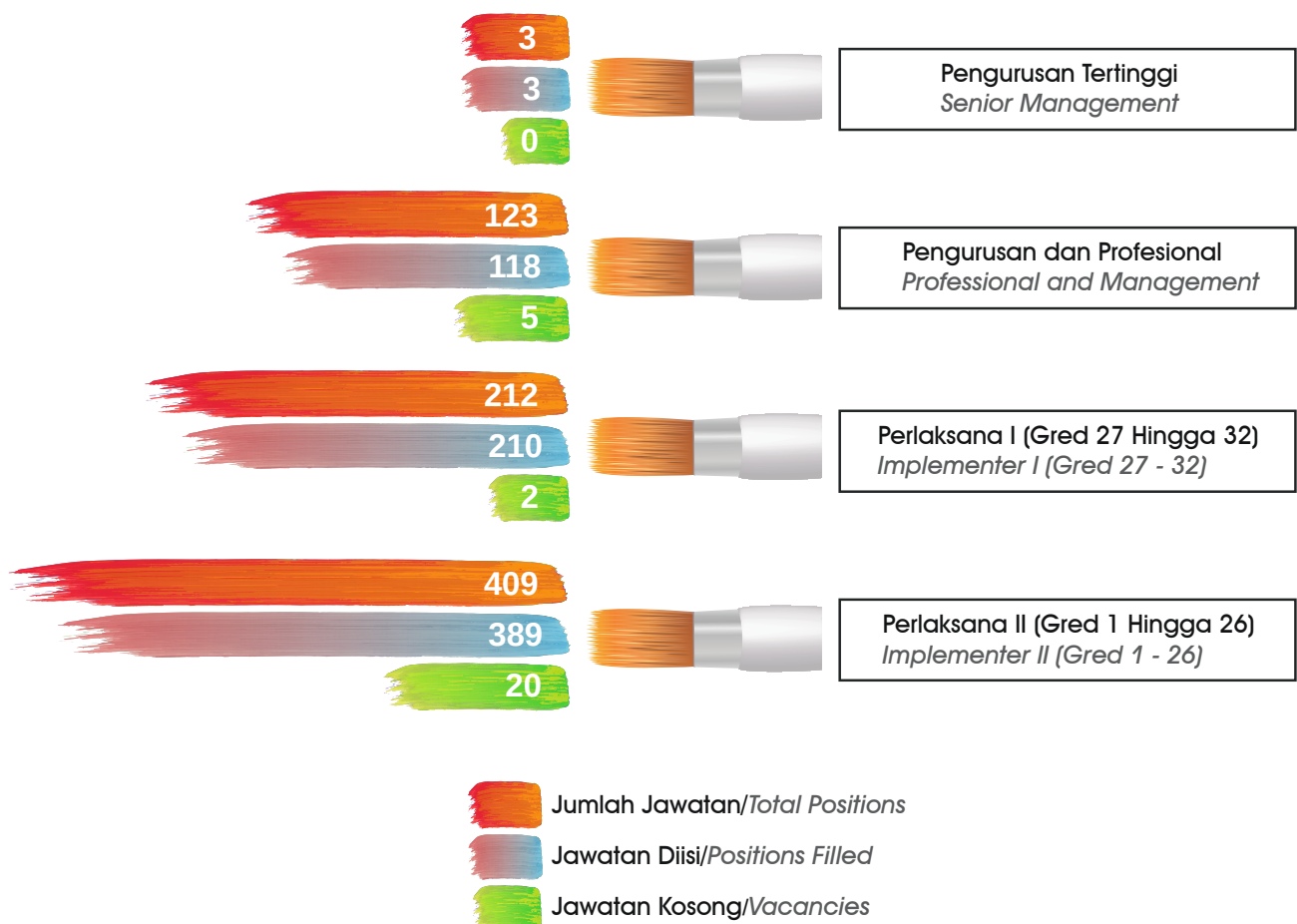


PERJAWATAN PERSONNEL

Sehingga Disember 2015, sebanyak 720 jawatan iaitu 96.4% daripada 747 perjawatan telah diisi di Kraftangan Malaysia. Pengisian ini telah meningkat sebanyak 2.4% berbanding 703 jawatan yang diisi pada tahun 2014. Peningkatan ini adalah sebagai usaha memantapkan pelaksanaan dan tanggungjawab Kraftangan Malaysia seperti yang termaktub dalam Akta 222, Akta Perbadanan Kemajuan Kraftangan Malaysia 1979. Kedudukan pengisian jawatan di Kraftangan Malaysia dapat dirujuk dalam Rajah 5.

Until December 2015, 720 positions (96.4%) of the total of 747 in Kraftangan Malaysia were filled. There was an increase of 2.4% in the number of positions filled compared with 703 in 2014 owing to efforts to fulfill the responsibilities of Kraftangan Malaysia as defined in Act 222 Malaysian Handicraft Development Corporation 1979. The positions filled in Kraftangan Malaysia in 2015 are as shown in Figure 5.

Rajah 5: Kedudukan Pengisian Jawatan Tahun 2015
Figure 5: Positions in the Establishment Year 2015



LATIHAN

TRAINING

Kursus dan latihan sentiasa dilaksanakan oleh Kraftangan Malaysia bagi mempertingkatkan pengetahuan, prestasi kerja serta jati diri anggota kerja. Perincian kursus dan latihan yang diadakan adalah seperti Jadual 18.

Courses and training are conducted on a regular basis in by Kraftangan Malaysia in order to enhance knowledge, work performance as well as to develop a sense of identify for the workforce. Details of the courses and training held are shown in Table 18.



Gambus/Gambus

Jadual 18: Kursus dan Latihan 2015
Table 18: Courses and Training 2015

Bil. No.	Kategori Kursus Course Category	Bilangan Kursus Number of Courses	Bilangan Peserta/Kumpulan Number of Participants/Grade			Jumlah Peserta Total Participants
			Pengurusan & Profesional Professional and Management	Pelaksana I Implementer I	Pelaksana II Implementer II	
1.	Pengurusan dan Kepimpinan Management and Leadership Course	85	303	485	53	841
2.	Kewangan Financial	7	11	81	0	92
3.	Teknikal/ICT Technical/ICT	5	3	11	0	19
Jumlah/Total		97	317	577	53	952



Sirung / Sirung



Proses Pembuatan : Kristal
The Making of : Crystal



KOMPLEKS KRAF

CRAFT COMPLEX



Pasu Periuk Kera / Periuk Kera Vase

KOMPLEKS KRAF

CRAFT COMPLEX

Kraftangan Malaysia mempunyai 2 buah Kompleks Kraf iaitu Kompleks Kraf Kuala Lumpur dan Kompleks Kraf Langkawi yang menjadi Pusat Kraf Setempat dan Destinasi Pelancongan Yang Mesti Dilawati. Kewujudan 2 Kompleks Kraf ini mampu memberi peluang dan ruang kepada pengunjung dari dalam dan luar negara untuk melihat sendiri dengan lebih dekat lagi keunikan serta kecantikan produk kraf tempatan yang mempunyai nilai estetikanya tersendiri. Pelancong dari dalam dan luar negara juga berpeluang menyertai aktiviti membuat produk kraf seperti mencanting batik, membuat seramik, membuat ukiran dan sebagainya.

i. KOMPLEKS KRAF KUALA LUMPUR

Kompleks Kraf Kuala Lumpur merupakan destinasi pelancongan yang terletak di tengah bandaraya Kuala Lumpur menjadi tarikan kepada pelancong dari dalam dan luar negara. Ia bukan sahaja berada di lokasi yang strategik iaitu di kawasan segi tiga emas, Kompleks Kraf Kuala Lumpur menghimpunkan seni warisan budaya dari seluruh negara di samping menyediakan pelbagai kemudahan kepada pengunjung.

- **Pusat Jualan dan Pameran Produk Kraf**

Di Kompleks Kraf Kuala Lumpur terdapat ruang kedai cenderamata dan butik kraf milik Syarikat Pemasaran Karyaneka Sdn. Bhd. Pelbagai koleksi produk kraf tempatan yang amat sesuai dijadikan sebagai hadiah dan cenderamata eksklusif, busana dan sebagainya dijual di sini.

Terdapat juga ruang pameran yang memperagakan produk kraf baru yang dihasilkan oleh usahawan kraf dari seluruh negara. Pameran berkonsepkan jualan di mana pengunjung boleh membeli produk yang diperagakan.

- **Pameran Kraf Warisan**

Muzium Kraf Kuala Lumpur menghimpunkan lebih daripada 400 koleksi produk kraf warisan yang berusia ratusan tahun. Di samping berpeluang melihat produk kraf warisan ini, pengunjung juga berpeluang melihat proses pembuatan kraf tradisional, antaranya proses menempa senjata, menenun songket dan menganyam tikar.

Kraftangan Malaysia owns 2 craft complexes, Kuala Lumpur Craft Complex and the Langkawi Craft Complex as a Craft Centre and a must-visit destination for tourists. The two complexes provide opportunities for local and foreign tourists to visit and observe the uniqueness and beauty of local crafts which have their own aesthetic value. Tourists also have the opportunity to gain an experience in craft production processes such as batik printing, making ceramics products and other activities.

i. KUALA LUMPUR CRAFT COMPLEX

The Kuala Lumpur Craft Complex, which is located in the heart of the city is tourists attraction for local and foreign visitors. It is not only situated in a strategic location within the city's golden triangle but it also serves as a showcase of the country's cultural art heritage as well as providing various facilities for visitors.

- **Craft Sales and Exhibition Centre**

The Kuala Lumpur Craft Complex provides retail space for souvenir shops and craft boutiques owned by Syarikat Pemasaran Karyaneka Sdn. Bhd. Various collections of local crafts suitable for gifts or exclusive souvenirs, clothes and other products are sold here.

Space is also available there are also have exhibitions area which showcase new products from throughout the country. Visitors can purchase products displayed at these sales exhibitions.

- **Heritage Crafts Exhibition**

The Kuala Lumpur Craft Museum showcases more than 400 collections of heritage crafts which are hundreds of years old. Besides having a look at these heritage crafts, visitors also have the opportunity to observe traditional production processes, among which are the forging of weapons and weaving of songket and mats.

- **Perkampungan Kraf dan Perkampungan Pelukis**

Di Kompleks Kraf Kuala Lumpur juga terdapat Perkampungan Kraf yang memberi peluang kepada pengunjung untuk mengalami sendiri bagaimana mencanting batik, membuat seramik, membuat ukiran kayu melalui aktiviti ‘DIY-Do It Yourself’ yang disediakan. Kepada peminat dan pengumpul lukisan boleh mendapat karya-karya yang bermutu di Perkampungan Pelukis yang terdapat di Kompleks Kraf Kuala Lumpur ini. Di Perkampungan Pelukis terdapat pelukis tempatan berkarya dan pengunjung bebas menikmati keindahan lukisan yang dihasilkan oleh pelukis terkenal tanah air.

- **Lain-lain Perkhidmatan dan Kemudahan**

Pelbagai perkhidmatan dan kemudahan yang disediakan bagi memberi keselesaan kepada pengunjung semasa berada di Kompleks Kraf Kuala Lumpur ini. Antaranya ialah kafeteria, perkhidmatan mesin wang automatik (ATM), surau, tandas awam dan perkhidmatan Myteks (Kiosk Tempahan Teksi).

- **Kedatangan Pengunjung dan Pelancong**

Kompleks Kraf Kuala Lumpur menerima kehadiran pengunjung dari dalam negara dan luar negara. Pada tahun 2015, Kompleks Kraf Kuala Lumpur telah menerima seramai 183,737 orang pengunjung. Perincian jumlah pengunjung ke Kompleks Kraf Kuala Lumpur seperti Carta 2.

- **Craft Village and Artist Colony**

The Kuala Lumpur Craft Complex also has a Craft Village which gives visitors hands-on experience in batik printing, making of ceramics products and woodcarving through a DIY programme. For fans and collectors of paintings, there are quality works available at the Artist Colony where local painters work and visitors can enjoy the beautiful works of the country's well-known painters.

- **Other Services and Facilities**

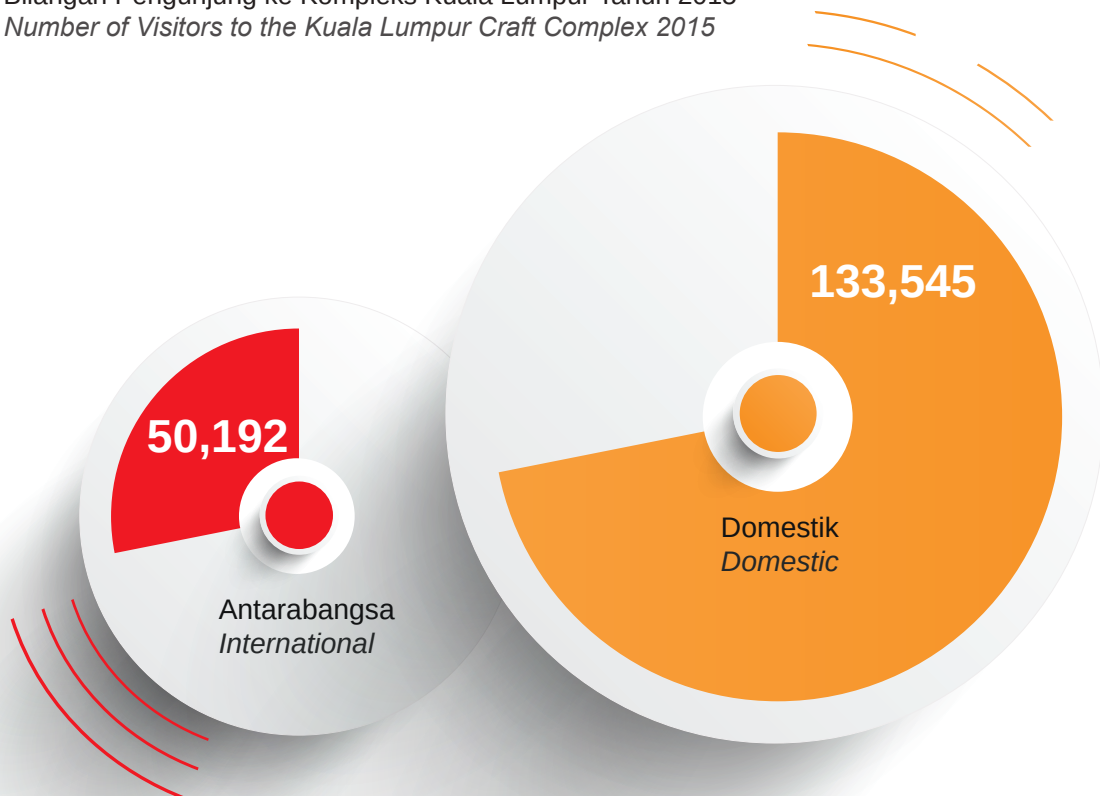
Various services and facilities for the comfort and convenience of visitors are available at the complex including a cafeteria, ATMs, house of worship, public toilets and Myteks services (Taxi Hire Kiosk).

- **Tourist and Visitor Arrivals**

The Kuala Lumpur Craft Complex received local and international visitors and in 2015, the complex received 183,737 visitors. Details of the visitors are as shown in Chart 2.

Carta 2: Bilangan Pengunjung ke Kompleks Kuala Lumpur Tahun 2015

Chart 2: Number of Visitors to the Kuala Lumpur Craft Complex 2015



ii. KOMPLEKS KRAF LANGKAWI

Kompleks Kraf Langkawi terletak kira-kira 21 km perjalanan dari Bandar Kuah dan 24 km dari Lapangan Terbang Antarabangsa Langkawi yang menjadi pintu masuk utama ke pulau agenda ini. Kompleks Kraf Langkawi yang ditubuhkan pada tahun 1996 ini, mempunyai 2 buah muzium iaitu Muzium Adat Istiadat Perkahwinan dan Muzium Warisan, yang memaparkan budaya dan adat perkahwinan kaum-kaum utama di Malaysia serta pameran produk kraf warisan seperti senjata tradisional dan artifak-artifak lama yang mempunyai nilai dan sejarah tersendiri.

Kompleks Kraf juga melaksanakan aktiviti pendidikan dan interaktif kraf seperti mencanting dan mewarna batik, anyaman mengkuang, anyaman surat khabar, pembuatan wau tradisional serta mewarna permukaan seramik. Pengunjung dari dalam dan luar negara berpeluang menyertai aktiviti pendidikan dan interaktif kraf yang diadakan pada setiap hari. Pengunjung yang datang ke Kompleks Kraf Langkawi juga berpeluang membeli produk kraf tempatan yang dijual di Kedai Karyaneka dan kedai-kedai cendaramata kraf yang beroperasi di sini.

• Perkhidmatan dan Kemudahan

Kompleks Kraf Langkawi menyediakan pelbagai perkhidmatan dan kemudahan sewaan ruang di 4 tempat iaitu Dewan Teluk Yu, Bilik Mesyuarat Seri Mahsuri, Auditorium Seri Inang serta Ruang Makan VIP khusus untuk pengunjung. Sewaan kemudahan fasiliti ini terbuka samada untuk jabatan kerajaan, agensi swasta mahupun orang perseorangan. Program atau aktiviti yang boleh diadakan di ruang tersebut seperti majlis perkahwinan, mesyuarat, seminar, majlis makan malam dan sebagainya. Aktiviti Lawatan berpandu juga disediakan bagi lawatan ke Muzium Warisan, Muzium Adat-Istiadat dan Perkahwinan, Taman Madu Kelulut, Pameran Adiguru Kraf, Bazaar Jualan Kraf dan Bengkel Kristal.

• Kedatangan Pengunjung dan Pelancong

Kompleks Kraf Langkawi telah menerima pengunjung seramai 91,689 orang sepanjang tahun 2015 dengan pecahan iaitu sebanyak 79,763 orang adalah pengunjung dalam negara manakala sebanyak 11,926 orang pengunjung luar negara. Perincian pengunjung mengikut Carta 3.

ii. LANGKAWI CRAFT COMPLEX

The Langkawi Craft Complex is situated about 21 km by road from Kuah and 24 km from the Langkawi International Airport which is the main gateway to the legendary island. The complex was built in 1996 and consists of 2 museums - the Langkawi Wedding Traditions Museum and the Heritage Museum - which showcase the culture and traditions of the major ethnic groups in Malaysia as well as exhibition of heritage crafts such as traditional weapons and artifacts.

The complex also hold educational and interactive activities related to crafts such as batik painting and colouring, weaving with pandanus, weaving with newspapers, making of traditional kites and colouring of ceramics surface and local and foreign visitors are given the opportunity to participate in these activities which are held daily. Visitors can also buy local crafts from Karyaneka and other souvenirs shop which located at the complex.

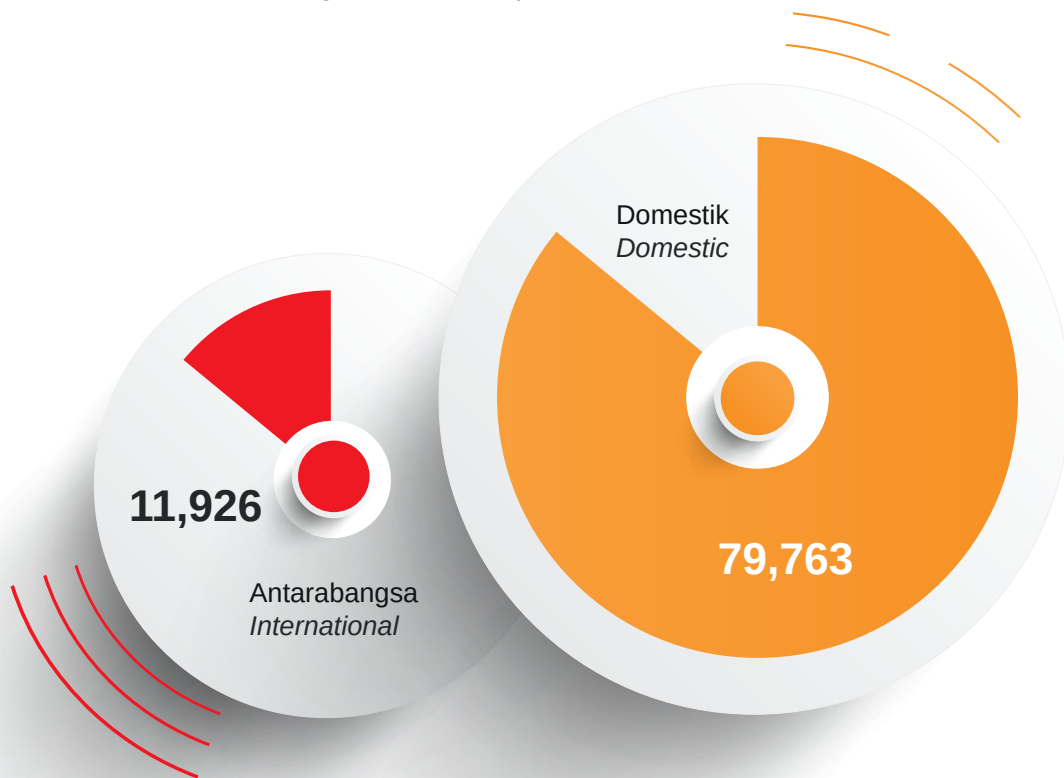
• Services and Facilities

The Langkawi Craft Complex provides various services and facilities for rent at 4 places: Teluk Yu Hall, Seri Mahsuri Meeting Room, Seri Inang Auditorium and the VIP Dining Area for visitors. The facilities can be rented by government departments, the private sector and individuals to be used for weddings, meetings, seminars, dinners and other such events. Guided tours are also available for visits to the Heritage Museum, The Wedding and Custom Museum, Stingless Bee Honey Farm, Master Craftsmen Exhibition, Crafts Bazaar and Crystal Glass Blowing

• Visitor and Tourist Arrivals

The Langkawi Craft Complex received 91,689 visitors in 2015. Of the total, 79,763 were locals and 11,926 foreigners. A number of the visitors are shown in Chart 3.

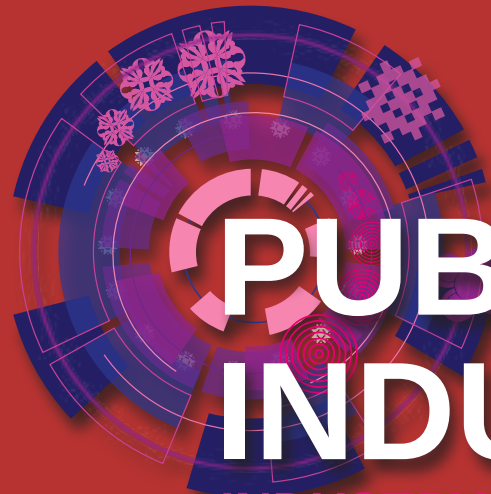
Carta 3: Bilangan Pengunjung ke Kompleks Kraf Langkawi Tahun 2015
Chart 3: Number of Visitors to the Langkawi Craft Complex 2015



Anyaman Lanyek / Lanyek Weaving



Proses Pembuatan : Sulaman Manik
The Making of : Beading Embroidery



PUBLISITI INDUSTRI

INDUSTRY PUBLICITY



Marek Empang / Marek Empang

PUBLISITI INDUSTRI

INDUSTRY PUBLICITY

Publisiti menerusi media tempatan merupakan salah satu usaha dan peranan penting yang digerakkan oleh Kraftangan Malaysia dalam membantu mempromosi industri kraf. Penekanan dalam bidang publisiti ini amat penting dalam usaha menyalurkan maklumat yang tepat kepada masyarakat awam tentang perkembangan industri kraf selain mampu memupuk minat, kesedaran serta keyakinan terhadap produk kraf tempatan.

Peranan publisiti yang dirancang termasuklah menyelaras jemputan media bagi membuat liputan majlis perasmian dan majlis sidang media bagi aktiviti Promosi Bertema yang dianjurkan, mengadakan lawatan media turun padang ke bengkel-bengkel usahawan kraf, mengadakan kerjasama strategik dengan pihak media melalui pengenalan ruang publisiti khas, menyelaras slot wawancara serta menyebarkan luas aktiviti semasa menerusi media sosial.

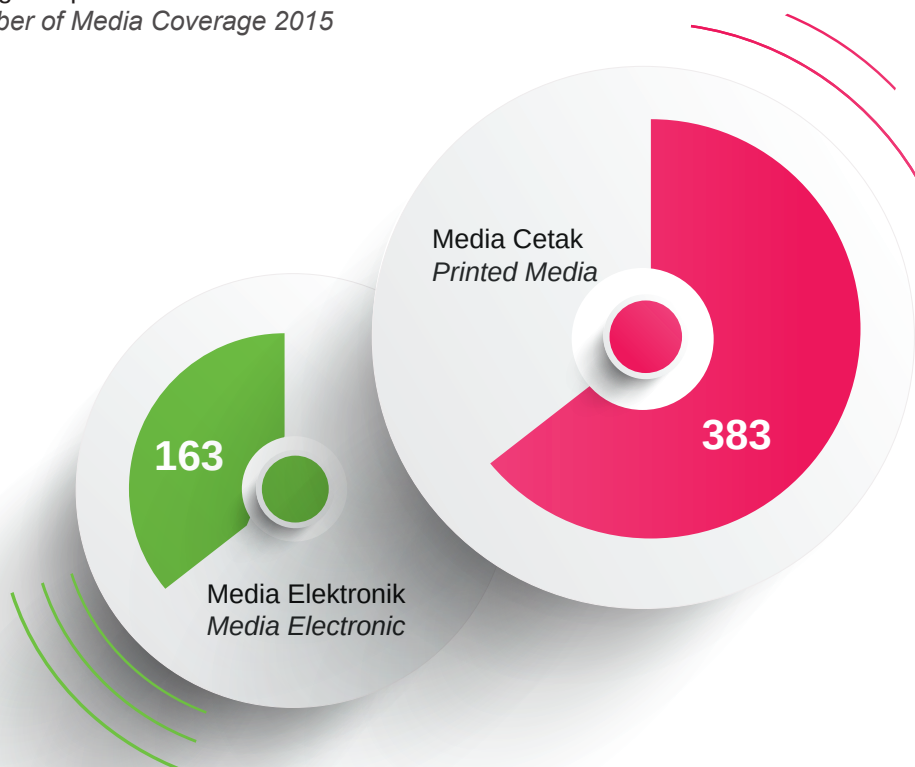
Sepanjang tahun 2015, sebanyak 546 liputan disiarkan iaitu 383 siaran di media cetak dan 163 siaran di media elektronik mengenai Kraftangan Malaysia termasuk aktiviti dan industri kraf tempatan. Jumlah liputan ini merupakan satu angka besar yang diperoleh Kraftangan Malaysia dan ia menunjukkan peningkatan perhatian dan sokongan padu daripada media kepada industri kraf dari semasa ke semasa. Bilangan siaran media mengenai Kraftangan Malaysia seperti di Carta 4.

Media publicity is one of the means by which Kraftangan Malaysia uses to promote the craft industry. The use of publicity is extremely important in efforts to channel accurate information on the development of the craft industry to the public as well as to create interest, awareness and confidence in local crafts.

A deliberate plan of publicity included coordinated invitations of the media to official events and media conferences for Thematic Promotions, going-to-the-ground media visits such as to craft entrepreneur workshops, strategic cooperation with the media through the introduction of special publicity space in their publications, coordinate interview slots and also using the social media for wider coverage.

In 2015, there were 546 instances of media coverage on Kraftangan Malaysia including on activities and the local craft industry. The coverage comprised 383 publishing of craft-related news in the printed media and 163 in the electronic media. The high coverage on Kraftangan Malaysia is an indication of the increased attention and strong support from the media towards the craft industry. A number of the media coverage on Kraftangan Malaysia is shown in Chart 4.

Carta 4: Bilangan Liputan Siaran Media 2015
Chart 4: Number of Media Coverage 2015



i. AKTIVITI LIPUTAN PROGRAM TURUN PADANG

Kraftangan Malaysia juga menjalinkan kerjasama dengan media melalui liputan Program Turun Padang. Program ini merupakan tindakan proaktif di mana pihak media bertemu terus dengan usahawan kraf serta melihat sendiri aktiviti pembuatan kraf. Sebanyak 8 program liputan diadakan bersama pihak media bagi meninjau perkembangan perusahaan produk kraf yang diusahakan oleh para usahawan kraf.

ii. JALINAN KERJASAMA

Kraftangan Malaysia juga mengadakan kerjasama dengan Akhbar Harian Metro untuk menyiarkan maklumat terkini mengenai produk kraf melalui ruangan Info Kraf yang diterbitkan pada setiap hari Sabtu.

iii. MEDIA SOSIAL

Publisiti mengenai industri kraf juga diperluas dengan penggunaan media sosial seperti facebook dan blog sebagai sokongan saluran menyebarkan luas informasi dengan cepat dan lebih luas. Kraftangan Malaysia juga turut memanfaatkan kemudahan Khidmat Pesanan Ringkas (SMS) melalui Gerbang SMS 15888 bagi menghebahkan promosi dan aktiviti kraf yang dijalankan. Bagi tahun 2015, sebanyak 94,502 khidmat Gerbang SMS digunakan bagi tujuan hebahan.

Sokongan padu serta kerjasama erat Kraftangan Malaysia dengan agensi-agensi media merealisasikan usaha publisiti yang lebih luas bagi mempromosi serta memartabatkan industri kraf tempatan di peringkat domestik mahupun global.

i. GOING-TO-THE-GROUND MEDIA COVERAGE PROGRAMME

Kraftangan Malaysia fostered cooperation with the media through its Going-to-the-Ground Programme. This is a proactive programme whereby media representatives meet with craft entrepreneurs to observe the craft production process. 8 such events were held for media representatives in 2015.

ii. FOSTERING COLLABORATION

Kraftangan Malaysia also collaborated with the newspaper Harian Metro to publish the latest information on crafts through the weekly Craft Information section in their Saturday editions.

iii. SOCIAL MEDIA

Publicity on the craft industry was also broadcast through social media with Facebook and blogs serving as supplementary support for the speedy and extensive dissemination of information. Kraftangan Malaysia also uses the short messaging service (SMS) through its gateway SMS Gateway 15888 to spread news on on-going promotions and craft events. In 2015, 94,502 SMS messages were sent for this purpose.

The strong support from the media and the latter's cooperation with Kraftangan Malaysia had help to to extend the reach of publicity campaigns to promote and to uphold the local craft industry locally and globally.

KERATAN AKHBAR NEWSPAPER CUTTING







Proses Pembuatan : Anyaman Bemban
The Making of : Bemban Weaving



PRESTASI ANAK SYARIKAT

*PERFORMANCE OF SUBSIDIARY
COMPANIES*



Beg / Bag

PRESTASI ANAK SYARIKAT

SUBSIDIARY PERFORMANCE

Syarikat Pemasaran Karyaneka Sdn. Bhd. (Karyaneka)

Syarikat Pemasaran Karyaneka Sdn. Bhd. (Karyaneka) telah ditubuhkan pada tahun 1982 di bawah Kementerian Pembangunan Negara dan Luar Bandar. Pada tahun 1987, Karyaneka telah diletakkan sebagai anak syarikat di bawah Kraftangan Malaysia yang bertanggungjawab memasarkan produk kraf di bawah jenama 'KARYANEKA' di peringkat domestik dan antarabangsa. Karyaneka mempunyai pusat jualan iaitu di Kompleks Kraf Kuala Lumpur, Kompleks Kraf Langkawi, 2 ruang jualan di Lapangan Terbang Antarabangsa Kuala Lumpur (Satelit dan CP 21), KLIA2, Straits Quay (Pulau Pinang), Lapangan Terbang Antarabangsa Langkawi serta Lapangan Terbang Sultan Ismail Petra, Kota Bahru, Kelantan.

Pengoperasian Karyaneka disokong oleh aktiviti pemasaran utama iaitu melalui segmen Runcit dan Korporat. Strategi Pemasaran Karyaneka bagi meningkatkan jualan kraf dilaksanakan mengikut segmen pasaran :

- Pembangunan Produk Baru
- Perletakan Harga
- Pengukuhan Pasaran
- Pengukuhan Sistem Pengurusan Outlet
- Penembusan Pasaran Sediada
- Rakan Niaga Strategi

Pada tahun 2015, seramai 749 orang usahawan kraf telah berkerjasama membekalkan produk kraf untuk dipasarkan di Karyaneka. Produk yang dipasarkan meliputi bidang tekstil, hasil rimba, hasil tanah, hasil logam dan aneka kraf. Nilai jualan yang diperoleh pada tahun 2015 adalah sebanyak RM13.1 juta (meningkat sebanyak 0.8%) berbanding RM13.0 juta pada tahun 2014.

Pecahan nilai jualan mengikut segmen pasaran dan pusat jualan Karyaneka bagi tahun 2015 seperti Carta 5.

Syarikat Pemasaran Karyaneka Sdn. Bhd. (Karyaneka)

Syarikat Pemasaran Karyaneka Sdn. Bhd. (Karyaneka) was incorporated in 1982 under the Ministry of National and Rural Development. In 1987, Karyaneka was placed under Kraftangan Malaysia and is responsible for the domestic and international marketing of crafts under the KARYANEKA brand. Karyaneka has outlets at the Kuala Lumpur and Langkawi craft complexes, 2 outlets at the Kuala Lumpur International Airport (Satellite and CP 21), KLIA2, Straits Quay (Penang), Langkawi International Airport and Sultan Ismail Petra Airport (Kota Bahru), Kelantan.

Karyaneka operations are supported by marketing in the Retail and Corporate segments with marketing strategies to increase sales planned according to market segments:

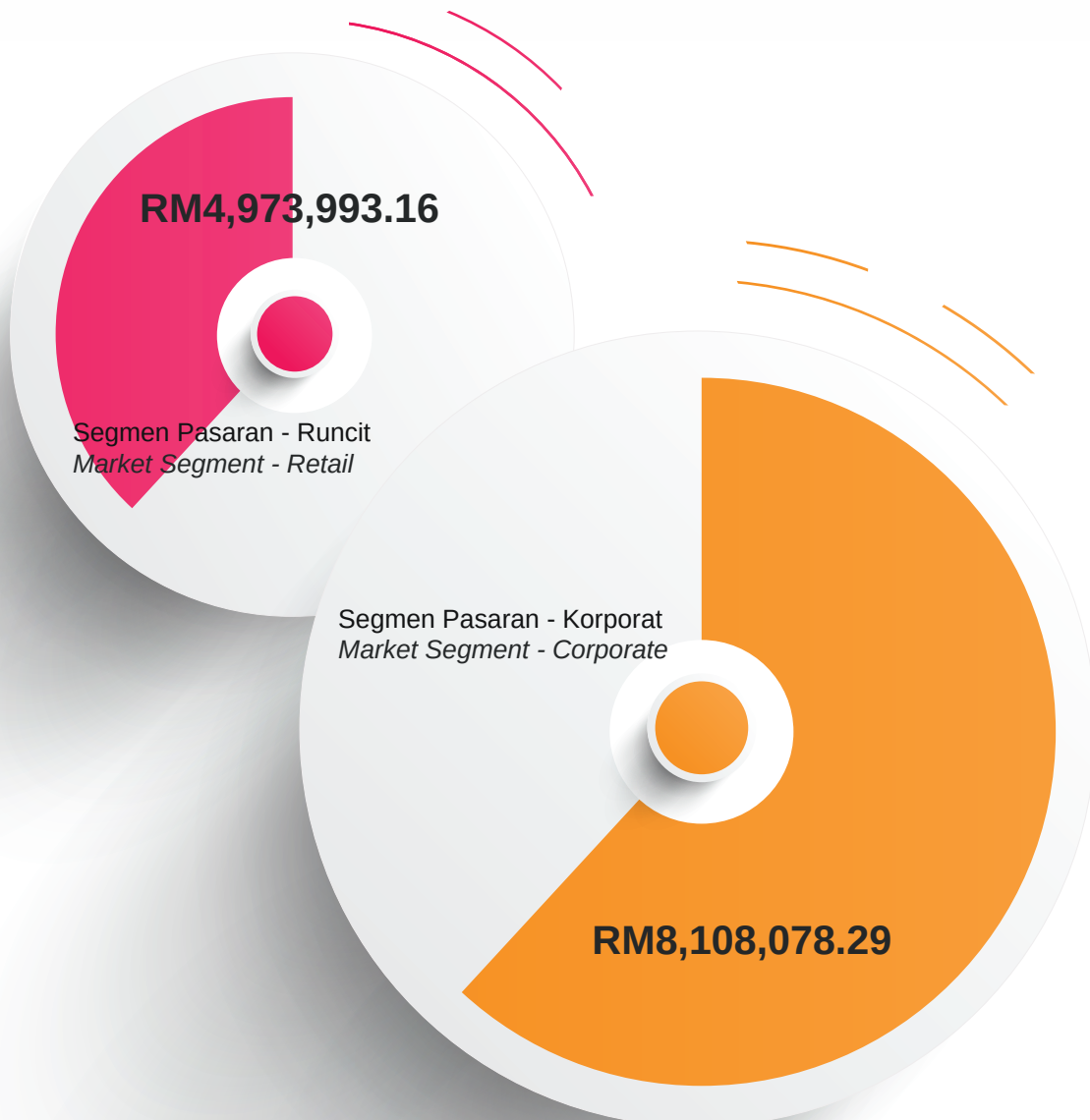
- *Development of New Products*
- *Pricing*
- *Strengthening The Market*
- *Enhancing Outlets' Management Systems*
- *Penetrating Existing Markets*
- *Business Partner Strategy*

In 2015, Karyaneka was supplied by 749 craft entrepreneurs with textile, forest-based, earth-based and metal-based as well as various crafts. Sales were valued at RM13.1 million (0.8% increase) compared with RM13.0 million in 2014.

A breakdown of Karyaneka's 2015 sales value according to market segment and sales outlets are shown in Chart 5.



Carta 5 Nilai Jualan Mengikut Segmen 2015
Chart 5: Sales Value According to Segment 2015



SYARIKAT KRAF HOLDINGS SDN. BHD.

Syarikat Kraf Holdings Sdn. Bhd. (Kraf Holdings) telah ditubuhkan pada 2 Mac 1987 di bawah Akta Syarikat 1965 dan merupakan anak syarikat milikan penuh Kraftangan Malaysia dengan modal dibenarkan sebanyak RM5.0 juta serta modal berbayar sebanyak RM1.1 juta.

Objektif utama penubuhan Kraf Holdings adalah sebagai pembeli, pengimport serta pembekal bahan mentah berkaitan kraf dan aktiviti pengeluaran produk kraf. Berdasarkan operasi semasa, syarikat kini giat menjalankan usahasama dengan Syarikat Pemasaran Karyaneka Sdn. Bhd. melalui aktiviti pemasaran dan pembekalan produk siap. Kraf Holdings juga turut membekalkan bahan mentah kepada pengusaha kraf tempatan.

Dalam tahun operasi 2015, syarikat telah menjana jualan sebanyak RM1.09 juta berbanding sebanyak RM1.19 juta pada tahun 2014, nilai yang diperolehi ini adalah melalui jualan produk kraf dan bahan mentah. Pada tahun 2015 jualan produk kraf adalah sebanyak RM452,848 (meningkat sebanyak 7%), berbanding RM422,999 pada tahun 2014. Manakala jualan bahan mentah sebanyak RM641,236 (menurun sebanyak 17%) berbanding RM772,678. Jadual 19 menunjukkan pecahan jualan bagi tahun 2015.

SYARIKAT KRAF HOLDINGS SDN. BHD.

Syarikat Kraf Holdings Sdn. Bhd. (Kraf Holdings) was incorporated on 2nd March 1987 under the Companies Act 1965 and is a full-owned subsidiary of Kraftangan Malaysia. It has a authorised capital of RM5.0 million and a paid-up capital of RM1.1 million.

The main objective in forming Kraf Holdings is for it to act as a purchaser, importer and supplier of raw materials for craft production. The company is now involved in joint ventures with Syarikat Pemasaran Karyaneka Sdn. Bhd. in marketing and the supply of finished products. Kraft Holdings also supplies raw materials to local businessmen in the craft industry.

In 2015, the company generated sales worth RM1.09 million (2014: RM1.19 million from the sales of products and raw materials. In 2015, craft sales was valued at RM452,848, a 7% increase compared with RM422,999 in 2014. Raw material sales was valued at RM641,236, a decline of 17% compared with RM772,687 in 2014. Table 19 gives a breakdown of sales in 2015.



Kusyen Anyaman / Weaving Cushion

Jadual 19: Nilai Jualan 2015
Table 19: Sales Value 2015

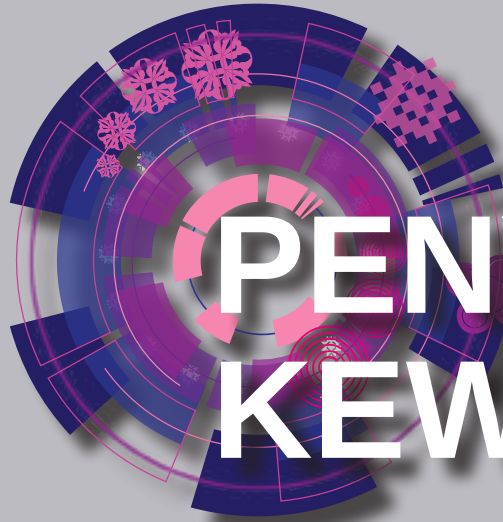
Bil. No.	Produk <i>Product</i>	Jumlah/ <i>Total</i> (RM)	Catatan <i>Notes</i>
1.	Produk Batik Eksklusif <i>Exclusive Batik Products</i>	362,283.00	Produk <i>Products</i>
2.	Jualan Lain (Upah dan Lain-lain) <i>Other Sales (Fee and Others)</i>	90,564.00	
3.	Bahan Mentah (Kain Putih) <i>Raw Materials (White Cloth)</i>	572,035.00	Bahan Mentah <i>Raw Materials</i>
4.	Bahan Mentah (Rotan) <i>Raw Materials (Rattan)</i>	36,845.00	
5.	Bahan Mentah (Bahan Mentah Lain) <i>Raw Materials (Other Raw Materials)</i>	32,356.00	
Jumlah Jualan/ <i>Total Sales</i> (RM)		1,094,083.00	



Kusyen Batik / Batik Cushion



Proses Pembuatan : Selayah Keringkam
The Making of : Keringkam Shawl



PENYATA KEWANGAN

**PERBADANAN KEMAJUAN KRAFTANGAN
MALAYSIA DAN SUBSIDIARINYA PADA
31 DISEMBER 2015
(Ditubuhkan di bawah Akta 222,
Perbadanan Kemajuan Kraftangan Malaysia 1979)**



Selayah Keringkam / Keringkam Shawl



**LAPORAN KETUA AUDIT NEGARA
MENGENAI PENYATA KEWANGAN
PERBADANAN KEMAJUAN KRAFTANGAN MALAYSIA
BAGI TAHUN BERAKHIR 31 DISEMBER 2015**

Laporan Mengenai Penyata Kewangan

Penyata Kewangan Perbadanan Kemajuan Kraftangan Malaysia dan Kumpulan telah diaudit oleh wakil saya yang merangkumi Lembaran Imbangan pada 31 Disember 2015 dan Penyata Pendapatan, Penyata Perubahan Ekuiti serta Penyata Aliran Tunai bagi tahun berakhir pada tarikh tersebut, ringkasan polisi perakaunan yang signifikan dan nota penjelasan lain.

Tanggungjawab Lembaga Pengarah Terhadap Penyata Kewangan

Lembaga Pengarah bertanggungjawab terhadap penyediaan dan persembahan penyata kewangan tersebut yang saksama selaras dengan piawaian pelaporan kewangan yang diluluskan di Malaysia dan Akta Perbadanan Kemajuan Kraftangan Malaysia 1979 (Akta 222). Lembaga Pengarah juga bertanggungjawab terhadap kawalan dalaman yang ditetapkan perlu oleh pengurusan bagi membolehkan penyediaan penyata kewangan yang bebas daripada salah nyata yang ketara sama ada disebabkan oleh fraud atau kesilapan.

Tanggungjawab Juruaudit

Tanggungjawab saya adalah memberi pendapat terhadap penyata kewangan tersebut berdasarkan pengauditan yang dijalankan. Pengauditan telah dilaksanakan mengikut Akta Audit 1957 dan piawaian pengauditan yang diluluskan di Malaysia. Piawaian tersebut menghendaki saya mematuhi keperluan etika serta merancang dan melaksanakan pengauditan untuk memperoleh jaminan yang munasabah sama ada penyata kewangan tersebut bebas daripada salah nyata yang ketara.

Pengauditan meliputi pelaksanaan prosedur untuk memperoleh bukti audit mengenai amaun dan pendedahan dalam penyata kewangan. Prosedur yang dipilih bergantung kepada pertimbangan juruaudit, termasuk penilaian risiko salah nyata yang ketara pada penyata kewangan sama ada disebabkan oleh fraud atau kesilapan. Dalam membuat penilaian risiko tersebut, juruaudit mempertimbangkan kawalan dalaman yang bersesuaian dengan entiti dalam penyediaan dan persembahan penyata kewangan yang memberi gambaran yang benar dan saksama bagi tujuan merangka prosedur pengauditan yang bersesuaian tetapi

bukan untuk menyatakan pendapat mengenai keberkesanan kawalan dalaman entiti tersebut. Pengauditan juga termasuk menilai kesesuaian polisi perakaunan yang digunakan dan kemunasabahan anggaran perakaunan yang dibuat oleh pengurusan serta persembahan penyata kewangan secara menyeluruh.

Saya percaya bahawa bukti audit yang saya peroleh adalah mencukupi dan bersesuaian untuk dijadikan asas bagi pendapat audit saya.

Pendapat

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Perbadanan Kemajuan Kraftangan Malaysia dan Kumpulan pada 31 Disember 2015 dan prestasi kewangan serta aliran tunai bagi tahun berakhir pada tarikh tersebut selaras dengan piawain pelaporan kewangan yang diluluskan di Malaysia.

Saya telah mempertimbangkan penyata kewangan dan laporan juruaudit bagi semua syarikat subsidiari yang tidak diaudit oleh saya seperti yang dinyatakan dalam nota kepada penyata kewangan. Saya berpuas hati bahawa penyata kewangan berkenaan telah disatukan dengan Penyata Kewangan Perbadanan Kemajuan Kraftangan Malaysia dalam bentuk dan kandungan yang sesuai dan wajar bagi tujuan penyediaan penyata kewangan. Saya juga telah menerima maklumat dan penjelasan yang memuaskan sebagaimana yang dikehendaki bagi tujuan tersebut. Laporan juruaudit mengenai penyata kewangan syarikat subsidiari berkenaan tidak mengandungi sebarang pemerhatian yang boleh menjejaskan penyata kewangan.


(ZIRAWATI BINTI KADIR)
b.p KETUA AUDIT NEGARA
MALAYSIA

PUTRAJAYA
28 JULAI 2016



**PERBADANAN KEMAJUAN KRAFTANGAN MALAYSIA
DAN SUBSIDIARINYA**

**(Ditubuhkan Di Bawah Akta 222
Perbadanan Kemajuan Kraftangan Malaysia 1979)**

**PENYATA Pengerusi dan Seorang Ahli Lembaga Pengarah
(AKAUN KUMPULAN)**

Kami, YBHG. DATUK SERI SITI AZIZAH BINTI SHEIKH ABOD dan YBHG. DATUK HJ. AB. GHAFAR BIN A. TAMBI, yang merupakan Pengerusi dan salah seorang Ahli Lembaga Pengarah Perbadanan Kemajuan Kraftangan Malaysia dengan ini menyatakan bahawa, pada pendapat Lembaga Pengarah, Penyata Kewangan yang mengandungi Lembaran Imbangan, Penyata Pendapatan, Penyata Perubahan Ekuiti dan Penyata Aliran Tunai yang berikut ini berserta dengan nota-nota kepada Penyata Kewangan di dalamnya, adalah disediakan untuk menunjukkan pandangan yang benar dan saksama berkenaan kedudukan Kumpulan dan Perbadanan pada 31 Disember 2015 dan hasil kendaliannya serta perubahan kedudukan kewangannya bagi tahun berakhir pada tarikh tersebut.

Bagi pihak Lembaga,



YBHG. DATUK SERI SITI AZIZAH
BINTI SHEIKH ABOD

GELARAN : PENERUSI LEMBAGA
PENGARAH

TARIKH : 21 JUL 2016

TEMPAT : KUALA LUMPUR

Bagi pihak Lembaga,



YBHG. DATUK HJ. AB. GHAFAR
BIN A. TAMBI

GELARAN : AHLI LEMBAGA
PENGARAH

TARIKH : 21 JUL 2016

TEMPAT : KUALA LUMPUR

**PERBADANAN KEMAJUAN KRAFTANGAN MALAYSIA
DAN SUBSIDIARINYA**

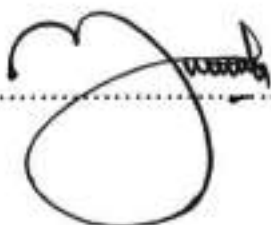
**(Ditubuhkan Di Bawah Akta 222
Perbadanan Kemajuan Kraftangan Malaysia 1979)**

**PENGAKUAN OLEH PEGAWAI UTAMA YANG BERTANGGUNGJAWAB
KE ATAS PENGURUSAN KEWANGAN PERBADANAN KEMAJUAN
KRAFTANGAN MALAYSIA**

Saya, Hajah Zuraida binti Mokhtar, pegawai utama yang bertanggungjawab ke atas pengurusan kewangan dan rekod-rekod perakaunan Perbadanan Kemajuan Kraftangan Malaysia dengan ikhlasnya mengakui bahawa Lembaran Imbangan, Penyata Pendapatan, Penyata Perubahan Ekuiti dan Penyata Aliran Tunai dalam kedudukan kewangan yang berikut ini berserta dengan nota-nota kepada Penyata Kewangan di dalamnya mengikut sebaik-baik pengetahuan dan kepercayaan saya, adalah betul dan saya membuat ikrar ini dengan sebenarnya mempercayai bahawa ia adalah benar dan atas kehendak-kehendak Akta Akuan Berkanun, 1960.

Sebenar dan sesungguhnya
diakui oleh penama di atas
di Kuala Lumpur
pada 21 JUL 2016

)
)
)
)



Di hadapan saya,



Tingkat 20 Ambank Group Building
45, Jln. Raja Chulan, 50200 Kuala Lumpur

PERBADANAN KEMAJUAN KRAFTANGAN MALAYSIA
LEMBARAN IMBANGAN PADA 31 DISEMBER 2015

		KUMPULAN		PERBADANAN	
	NOTA	2015 RM	2014 RM	2015 RM	2014 RM
ASET BUKAN SEMASA					
Hartanah, Loji dan Peralatan	4	128,798,606	134,800,399	128,099,556	134,077,873
Kerja dalam kemajuan	5	3,119,854	2,970,291	3,119,854	2,970,291
Pelaburan dalam Syarikat Subsidiari	6	-	-	8,161,401	8,161,401
ASET SEMASA					
Inventori	7	7,915,164	9,068,723	1,996,536	2,692,073
Penghutang perniagaan	8	1,958,666	1,835,449	23,216	40,241
Jumlah terhutang daripada syarikat subsidiari	9	-	-	109,688	105,085
Pelbagai penghutang dan deposit	10	4,598,339	2,907,682	4,020,743	2,267,043
Simpanan tetap	11	54,990,154	62,960,385	54,000,000	62,000,000
Tunai di tangan dan baki di bank		14,339,529	15,955,058	12,513,260	14,813,028
JUMLAH ASET SEMASA		83,801,852	92,727,277	72,663,442	81,917,470
LIABILITI SEMASA					
Pemiutang perniagaan		1,356,106	1,541,963	-	-
Pelbagai pemiutang dan bayaran terakru	12	6,464,647	10,389,676	5,447,091	9,690,439
Pemiutang sewa beli	17	55,662	29,779	-	-
Jumlah terhutang kepada syarikat subsidiari	9	-	-	24,389	107,971
Peruntukan cukai		4,129,037	2,292,683	4,129,037	2,292,683
JUMLAH LIABILITI SEMASA		12,005,352	14,254,101	9,600,517	12,091,093
ASET SEMASA BERSIH		71,796,500	78,473,176	63,062,925	69,826,377
		203,714,960	216,243,866	202,443,736	215,035,942
Dibiayai oleh :					
KUMPULAN WANG MENGURUS		45,126,545	51,706,573	45,126,545	51,706,573
KUMPULAN WANG PEMBANGUNAN	13	154,979,354	160,942,680	153,844,597	159,810,588
TABUNG PINJAMAN KENDERAAN	14	1,350,000	1,350,000	1,350,000	1,350,000
TABUNG PINJAMAN KOMPUTER	15	350,000	350,000	350,000	350,000
TABUNG PINJAMAN PENGAJIAN	16	1,772,594	1,818,781	1,772,594	1,818,781
		203,578,493	216,168,034	202,443,736	215,035,942
LIABILITI JANGKA PANJANG					
Pemiutang sewa beli	17	103,201	38,399	-	-
Cukai tertunda	18	33,266	37,433	-	-
		203,714,960	216,243,866	202,443,736	215,035,942

Nota di muka surat 6 hingga 23 merupakan sebahagian daripada penyata kewangan ini.

PERBADANAN KEMAJUAN KRAFTANGAN MALAYSIA
PENYATA PENDAPATAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2015

		KUMPULAN		PERBADANAN	
	NOTA	2015 RM	2014 RM	2015 RM	2014 RM
Pendapatan	19	104,067,197	120,525,065	91,913,380	107,376,637
Perbelanjaan					
Kos pekerja	20	(38,962,987)	(37,039,433)	(35,579,620)	(34,035,880)
Kos pentadbiran	21	(63,333,118)	(65,219,205)	(54,804,723)	(54,896,587)
Rosotnilai dan hapuskira	22	(7,070,082)	(7,561,365)	(6,870,118)	(7,354,608)
(Kurangan) / Lebihan pendapatan sebelum cukai		(5,298,990)	10,705,062	(5,341,081)	11,089,562
Perbelanjaan Cukai	23	(1,865,780)	(958,800)	(1,836,354)	(933,986)
(Kurangan) / Lebihan pendapatan selepas cukai		(7,164,770)	9,746,262	(7,177,435)	10,155,576

Nota di muka surat 6 hingga 23 merupakan sebahagian daripada penyata kewangan ini.

PERBADANAN KEMAJUAN KRAFTANGAN MALAYSIA
PENYATA PERUBAHAN EKUITI KUMPULAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2015

NOTA	KUMPULAN WANG MENGURUS RM	KUMPULAN WANG PEMBANGUNAN RM	TABUNG PINJAMAN KENDERAAN RM	TABUNG PINJAMAN KOMPUTER RM	TABUNG PINJAMAN PENGKAJIAN RM	JUMLAH RM
Baki pada 1 Januari 2014	42,637,928	166,573,347	1,350,000	350,000	1,843,518	212,854,791
Penggunaan semula kumpulan wang	(3,000)	(581,944)	-	-	-	(584,944)
Dividen	-	18,000	-	-	-	18,000
Lebihan / (Kurangan) pendapatan selepas cukai	9,071,645	631,200	20,464	11,688	(24,735)	9,710,262
Pindahan ke akaun mengurus	-	-	(20,464)	(11,688)	-	(32,152)
Penggunaan dalam tahun	-	(5,797,923)	-	-	-	(5,797,923)
Baki pada 31 Disember 2014	51,706,573	160,942,660	1,350,000	350,000	1,818,781	216,168,034
(Penggunaan) / pulangan semula semula kumpulan wang	(65,512)	155,668	-	-	-	90,176
Dividen	-	10,000	-	-	-	10,000
(Kurangan) / Lebihan pendapatan selepas cukai	(6,514,516)	(657,714)	20,784	12,862	(46,187)	(7,184,771)
Pindahan ke akaun mengurus	-	-	(20,784)	(12,862)	-	(33,646)
Penggunaan dalam tahun	-	(5,471,300)	-	-	-	(5,471,300)
Baki pada 31 Disember 2015	45,126,545	154,979,354	1,350,000	350,000	1,772,594	203,578,493

Nota di muka surat 6 hingga 23 merupakan sebahagian daripada penyata kewangan ini.

PERBADANAN KEMAJUAN KRAFTANGAN MALAYSIA
PENYATA PERUBAHAN EKUITI PERBADANAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2015

	KUMPULAN WANG MENGURUS RM	KUMPULAN WANG PENGANGGARAN RM	TABUNG PINJAMAN KENDERAAN RM	TABUNG PINJAMAN KOMPUTER RM	TABUNG PINJAMAN PENGAJIAN RM	JUMLAH RM
Baki pada 1 Januari 2014	42,637,928	165,113,941	1,350,000	350,000	1,843,516	211,295,385
Penggunaan semula kumpulan wang	(3,000)	(581,944)	-	-	-	(584,944)
Lebihan / (Kurangan) pendapatan selepas cukai	9,071,645	1,076,514	20,464	11,688	(24,735)	10,155,576
Pindahan ke akaun mengurus	-	-	(20,464)	(11,688)	-	(32,152)
Penggunaan dalam tahun	-	(5,797,923)	-	-	-	(5,797,923)
Baki pada 31 Disember 2014	51,706,573	159,810,588	1,350,000	350,000	1,818,781	215,035,942
(Penggunaan) / pulangan semula semula kumpulan wang	(65,512)	155,688	-	-	-	90,176
(Kurangan) / Lebihan pendapatan selepas cukai	(6,514,516)	(650,379)	20,784	12,862	(46,187)	(7,177,436)
Pindahan ke akaun mengurus	-	-	(20,784)	(12,862)	-	(33,646)
Penggunaan dalam tahun	-	(5,471,300)	-	-	-	(5,471,300)
Baki pada 31 Disember 2015	45,126,545	153,844,597	1,350,000	350,000	1,772,594	202,443,736

Nota di muka surat 6 hingga 23 merupakan sebahagian daripada penyata kewangan ini.

PERBADANAN KEMAJUAN KRAFTANGAN MALAYSIA
PENYATA ALIRAN TUNAI
BAGI TAHUN BERAKHIR 31 DISEMBER 2015

NOTA	KUMPULAN		PERBADANAN	
	2015 RM	2014 RM	2015 RM	2014 RM
ALIRAN TUNAI DARIPADA AKTIVITI OPERASI:				
Tunai diterima daripada kerajaan dan pelanggan	96,466,435	87,042,723	83,638,133	72,257,300
Tunai dibayar kepada pembekal dan pekerja	(107,455,586)	(114,561,980)	(95,604,402)	(100,558,426)
Tunai digunakan daripada operasi	(10,989,151)	(27,519,257)	(11,866,269)	(28,301,126)
Cukai dibayar	(77,725)	(92,763)	-	-
Cukai dipulangkan	87,641	15,745	-	-
(Kerugian) / Keuntungan dari jualan hartanah, loji dan peralatan	(32,999)	4,539	-	-
Keuntungan dari pengambil alihan Wisma Batek	-	14,708,224	-	14,708,224
Pelupusan hartanah, loji dan peralatan	-	2,029	-	-
Tunai bersih digunakan daripada aktiviti operasi	(11,012,234)	(12,881,483)	(11,866,269)	(13,592,902)
ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN:				
Faedah diterima	2,005,302	1,665,004	1,971,990	1,615,370
Terimaan dari pelupusan hartanah, loji dan peralatan	58,847	15,062,212	25,847	15,053,232
Pembelian hartanah, loji dan peralatan	(742,188)	(1,161,161)	(695,699)	(874,189)
Kerja dalam kemajuan	149,563	(604,324)	149,563	(604,324)
Bayaran balik oleh syarikat subsidiari	-	-	104,800	398,400
Dividen diterima	-	-	10,000	18,000
Tunai bersih dijana daripada aktiviti pelaburan	1,471,524	14,961,731	1,566,501	15,606,489
ALIRAN TUNAI DARIPADA AKTIVITI PEMBIAYAAN				
Bayaran sewa beli	(39,415)	(40,356)	-	-
Faedah sewa beli	(5,635)	(4,867)	-	-
Faedah pinjaman	-	(2,100)	-	-
Tunai bersih digunakan dalam aktiviti pembiayaan	(45,050)	(47,323)	-	-
(Pengurangan) / Penambahan bersih dalam tunai dan kesetaraan tunai	(9,585,760)	2,032,925	(10,299,768)	2,013,587
TUNAI DAN KESETARAAN TUNAI PADA AWAL TAHUN	78,915,443	76,882,518	76,813,028	74,799,441
TUNAI DAN KESETARAAN TUNAI PADA AKHIR TAHUN	25 69,329,683	78,915,443	66,513,260	76,813,028

Nota di muka surat 6 hingga 23 merupakan sebahagian daripada penyata kewangan ini.

**PERBADANAN KEMAJUAN KRAFTANGAN MALAYSIA
NOTA KEPADA PENYATA KEWANGAN
BAGI TAHUN BERAKHIR 31 DISEMBER 2015**

1. KEGIATAN UTAMA

Perbadanan Kemajuan Kraftangan Malaysia (Kraftangan Malaysia) telah ditubuhkan di bawah Undang-undang Kerajaan Malaysia dan tertakluk kepada peruntukan di dalam Akta 222, Akta PKKM 1979 dan Akta A562, Akta PKKM (Pindaan) 1983. Kraftangan Malaysia mula ditubuhkan pada 1 Oktober 1979 dan bertanggungjawab untuk menerajui pembangunan industri kraf tempatan.

Penyata Kewangan ini telah dibentang dan diluluskan oleh Lembaga Pengarah pada 21 Julai 2016.

2. ASAS PENYEDIAAN

Penyata Kewangan ini disediakan berdasarkan konvensyen kos sejarah dan mematuhi piawaian perakaunan yang diluluskan di Malaysia untuk "Private Entity Reporting Standard" (PERS) yang dikeluarkan oleh "Malaysian Accounting Standard Board" (MASB) serta Pekeliling Perbendaharaan yang berkaitan.

3. DASAR PERAKAUNAN

3.1 ASAS PERAKAUNAN

Penyata Kewangan Kumpulan dan Kraftangan Malaysia disediakan menggunakan asas konvensyen kos sejarah kecuali sebagaimana dinyatakan dalam nota kepada Penyata Kewangan.

3.2 ASAS PENYATUAN

Penyata Kewangan Yang Disatukan menggabungkan Penyata Kewangan Kraftangan Malaysia dan semua Syarikat Subsidiarinya yang telah diaudit yang dibuat sehingga akhir tahun kewangan. Syarikat Subsidiari adalah syarikat di mana Kraftangan Malaysia mempunyai kuasa untuk melaksanakan kawalan ke atas dasar kewangan dan operasi menerusi perwakilan dalam Lembaga Pengarah untuk memperolehi manfaat daripada kegiatannya. Semua urusan niaga antara Kraftangan Malaysia dan Syarikat Subsidiari dihapuskan apabila disatukan dan Penyata Kewangan Yang Disatukan pula menunjukkan urusan niaga luaran sahaja.

3.3 DASAR-DASAR PERAKAUNAN YANG PENTING

a) Hartanah, Loji dan Peralatan

Hartanah, Loji dan Peralatan dinyatakan pada nilai kos ditolak susutnilai terkumpul. Nilai kos Hartanah, Loji dan Peralatan adalah merangkumi nilai belian serta kos berkaitan dengan pembelian Hartanah, Loji dan Peralatan termasuk faedah ke atas pinjaman.

a) Hartanah, Loji dan Peralatan (sambungan)

Nilai bawaan bagi Hartanah, Loji dan Peralatan dinilai semula pada tarikh lembaran imbalan disediakan untuk menentukan samaada terdapat kemungkinan untuk rosot nilai.

Pembelian aset Kraftangan Malaysia dipermodalkan bagi kos per unit yang melebihi RM1,000 ke atas sahaja. Susut nilai dikira berasaskan kos harta atas kadar yang sama rata bagi tempoh kegunaan harta tersebut. Kadar susut nilai tahunan adalah seperti berikut:

Tanah Pajak	Dilunaskan Berdasarkan Jangka Masa Pajak
Pembaikan Tanah, Bangunan, Pembaikan bangunan dan Kemudahan	2%
Alat Kelengkapan Pejabat, Elektronik, Elektrik, Perhubungan, Fotografi, Keselamatan, Perabot, dan Lengkapan	10%
Kenderaan	15 % - 20 %
Jentera	15%
Alat Kelengkapan Lain-lain, Ubahsuai Pejabat, dan Mesin	20%

b) Kerja Dalam Kemajuan

Kerja dalam kemajuan dipermodalkan apabila *Certificate of Practical Completion* diperolehi, bangunan telah didiami dan telah berfungsi sepenuhnya.

c) Pelaburan

Syarikat Subsidiari

Syarikat subsidiari merupakan syarikat di mana Kraftangan Malaysia mempunyai pegangan lebih daripada 50% dalam ekuiti jangka panjang dan mempunyai pengaruh dalam pengurusanannya. Pelaburan-pelaburan dinyatakan pada harga kos.

d) Inventori

Hanya inventori bahan mentah yang berguna serta bernilai sahaja dikira sepanjang tempoh kewangan yang berkaitan. Nilai inventori bahan mentah dikira pada harga kos atau nilai jualan bersih (yang mana lebih rendah), ditolak dengan 3% kadar rosot nilai ke atas inventori bahan mentah.

Inventori barangan siap dinilai pada kaedah yang mana lebih rendah antara kos dan nilai jualan.

Inventori untuk kedai Satu Daerah Satu Industri (SDSI) dan Muzium Shoppe dikira pada nilai kos barang-barang tersebut dan menggunakan kaedah *First In First Out* (FIFO).

Pembungkusan dan alat tulis pula adalah untuk syarikat subsidiari.

e) Penghutang Am dan Penghutang Perniagaan

Kadar peruntukan Hutang Ragu yang dibuat ke atas Penghutang Am dan Penghutang Perniagaan adalah berdasarkan kepada penyemakan akhir tahun ke atas baki hutang untuk tempoh tertentu yang belum dapat dipungut. Kadar-kadarnya adalah seperti berikut :

<u>Usia Tunggakan Hutang</u>	<u>Kadar Peruntukan Hutang Ragu</u>
Hutang semasa sehingga setahun (0-1 tahun)	10%
Dua hingga tiga tahun (2-3 tahun)	15%
Melebihi tiga tahun (> 3 tahun)	20%

Hutang lapuk akan dihapuskan pada tempoh ianya dikenalpasti.

f) Percukaian

Cukai terdiri daripada cukai semasa dan cukai tertunda. Cukai hanya dinyatakan di dalam penyata pendapatan kecuali bagi cukai yang berkaitan secara langsung dengan item yang dinyatakan di ekuiti, bagi kes ini cukai tersebut akan dinyatakan di ekuiti.

Cukai semasa

Cukai semasa adalah amaun cukai pendapatan yang dijangka perlu dibayar berkenaan dengan keuntungan bercukai bagi tahun dan dikira menggunakan kadar cukai yang berkuatkuasa pada tarikh lembaran imbangan, dan mana-mana pelarasan kepada cukai kena bayar bagi tahun sebelumnya.

Cukai tertunda

Cukai tertunda adalah diambilkira dengan menggunakan kaedah lembaran imbangan, diperuntukkan ke atas semua perbezaan sementara di antara nilai dibawa aset dan tanggungan bagi tujuan persembahan dan amaun yang dibenarkan untuk tujuan percukaian. Cukai tertunda tidak mengambilkira perbezaan sementara bagi aset atau liabiliti yang pertama diambilkira dalam transaksi yang bukan gabungan perniagaan dan ianya tidak mempengaruhi keuntungan perakaunan ataupun percukaian. Cukai tertunda dikira dengan kadar cukai yang dijangka digunakan apabila perbezaan sementara diperbalikkan berdasarkan undang-undang yang dikuatkuasakan pada tarikh lembaran imbangan.

Tanggungan cukai tertunda diambilkira pada semua perbezaan sementara yang boleh dikenakan cukai.

Aset cukai tertunda diiktiraf sehingga ke tahap terdapat kemungkinan keuntungan boleh cukai masa hadapan digunakan ke atas perbezaan sementara. Aset cukai tertunda akan disemak pada setiap pelaporan dan dikurangkan sehingga tiada kemungkinan kemudahan cukai tersebut diperoleh.

g) Sewa Beli

Aset yang diperolehi di bawah perjanjian sewa beli dipermodalkan pada kos belian dan disusutnilaikan pada asas yang sama seperti aset yang telah dimiliki. Ianya selaras dengan polisi susutnilai yang digunapakai oleh Kumpulan. Jumlah amaun yang tertunggak di bawah perjanjian sewa beli telah dimasukkan di bawah pemiutang sewa beli. Faedah sewa beli dikenakan kepada Penyata Pendapatan berdasarkan kaedah penyatuan digit (*sum of digit*).

h) Tunai dan Kesetaraan Tunai

Tunai dan kesetaraan tunai adalah berjangka pendek dan mempunyai kecairan yang tinggi dengan tempoh kematangan tidak melebihi tiga bulan dari tarikh mula pegangan dan sedia ditukar dalam bentuk tunai dengan risiko perubahan nilai yang rendah.

Tunai dan kesetaraan tunai terdiri daripada baki tunai di tangan dan di bank, serta simpanan tetap di bank dan institusi kewangan yang berlesen yang tidak digunakan sebagai cagaran.

i) Manfaat Pekerja

Manfaat jangka pendek

Upah, gaji, bonus dan sumbangan keselamatan sosial diambil kira sebagai perbelanjaan dalam tahun di mana pekerja menyumbang perkhidmatan mereka. Cuti pampasan terkumpul untuk jangka pendek seperti cuti tahunan berbayar akan diambil kira apabila pekerja telah menyumbangkan perkhidmatan mereka yang mana akan meningkatkan kelayakan mereka untuk mendapat cuti pampasan pada masa akan datang, manakala cuti pampasan tidak terkumpul untuk jangka masa pendek seperti cuti sakit akan dikira apabila ketidakhadiran pekerja berlaku.

Pelan caruman wajib

Sepertimana yang dikehendaki oleh undang-undang, Kraftangan Malaysia membuat sumbangan kepada Kumpulan Wang Simpanan Pekerja (KWSP) dan Pencen. Apabila Kraftangan Malaysia membayar caruman ini, maka pihak Kraftangan Malaysia tidak mempunyai sebarang tanggungan di masa hadapan.

j) Instrumen Kewangan

Instrumen kewangan yang dibawa ke Lembaran Imbangan termasuk wang tunai dan baki di bank, pelaburan, penghutang, pemiutang dan pinjaman. Kaedah pengiktirafan yang digunakan didedahkan di dalam penyata polisi kewangan secara individu yang berkaitan dengan setiap item.

3.4 OBJEKTIF DAN POLISI RISIKO PENGURUSAN KEWANGAN

Kegiatan Kumpulan dan Kraftangan Malaysia terdedah kepada pelbagai risiko kewangan termasuk risiko kredit, risiko kecairan dan risiko aliran tunai. Bagi syarikat subsidiari, objektif dan polisi pengurangan risiko kewangan secara keseluruhan adalah bertujuan memaksimumkan pulangan kepada pemegang saham. Manakala bagi Kraftangan Malaysia, objektif dan polisi pengurusan risiko kewangan secara keseluruhan adalah bertujuan memastikan setiap aktiviti kerajaan mencapai objektif yang telah ditetapkan.

Risiko kewangan

Pengurusan risiko kewangan dilakukan melalui penyemakan risiko, sistem kawalan dalaman dan pematuhan kepada pengurusan kewangan. Ahli Lembaga Pengarah sentiasa menyemak dan memantau risiko-risiko ini.

Risiko kredit

Kumpulan dan Kraftangan Malaysia menguruskan risiko kredit dalam aktiviti operasinya melalui penilaian berterusan terhadap kedudukan kewangan dan prestasi kredit pelanggan.

Risiko kecairan dan aliran tunai

Kumpulan dan Kraftangan Malaysia mengurus risiko kecairan dan aliran tunai dengan memastikan tunai yang mencukupi dan menyediakan dana yang cukup bagi memenuhi anggaran komitmen daripada perbelanjaan operasi dan liabiliti kewangan.

3.5 PENGOPERASIAN KEDAI KRAF SATU DAERAH SATU INDUSTRI (SDSI)

Kraftangan Malaysia telah membuka sebuah Kedai Kraf SDSI di Kompleks Kraf Kuala Lumpur pada 21 Mac 2012 yang lalu, bertujuan untuk memperkenalkan dan mempromosi produk baharu dari projek SDSI kepada pengguna. Seramai 405 pengusaha kraf negara terlibat dalam membekalkan pelbagai produk untuk dijual di kedai ini.

Pengoperasian Kedai Kraf SDSI ini dikendalikan sepenuhnya oleh Kraftangan Malaysia, dan ianya selaras dengan Akta 222, Akta Perbadanan Kemajuan Kraftangan Malaysia 1979 (Bahagian II - Perkara 8(j)) yang membenarkan Kraftangan Malaysia menjalankan perniagaan mengeluarkan, memasarkan dan mengeksport keluaran-keluaran kraftangan secara perdagangan.

Pada Jun 2015, produk Kedai SDSI telah dikonsainkan kepada Syarikat Pemasaran Karyaneka Sdn. Bhd.

4. HARTANAH, LOJI DAN PERALATAN

KUMPULAN

	MENGURUS 2015 RM	NILAI BUKU BERSIH PEMBANGUNAN 2015 RM	JUMLAH 2015 RM	MENGURUS 2014 RM	NILAI BUKU BERSIH PEMBANGUNAN 2014 RM	JUMLAH 2014 RM
Tanah Pajak	53,411	7,978,902	8,032,313	97,427	9,023,372	9,120,799
Tanah Pegangan Bebas	1	1,008,041	1,008,042	-	-	-
Bangunan Dan Pembaikan	14,997,584	91,821,632	106,819,216	15,386,666	94,440,527	109,827,193
Kemudahan	44,655	2,295,882	2,340,537	5,363	2,400,924	2,406,287
Kenderaan	1,172,977	191,282	1,364,259	1,675,843	132,363	1,808,206
Mesin Dan Jentera	34	565,657	565,691	35	834,559	834,594
Pembaikan Jentera	-	-	-	-	-	-
Alat Kelengkapan Pejabat	291,850	390,598	682,448	409,594	351,008	760,602
Alat Kelengkapan Elektronik	1,429,768	5,521,970	6,951,738	1,125,509	7,768,978	8,894,487
Alat Kelengkapan Elektrik	1,982	276,374	278,356	6,880	333,154	340,034
Alat Kelengkapan Perhubungan	19	2,545	2,564	1,633	4,054	5,687
Alat Kelengkapan Fotografi	9,461	114,272	123,733	10,750	118,131	128,881
Alat Kelengkapan Keselamatan	-	1	1	-	2	2
Alat Kelengkapan Lain-lain	57,264	348,035	405,299	78,922	293,207	372,129
Ubahtsuai Pejabat	-	224,409	224,409	-	301,498	301,498
Jumlah	18,059,006	110,739,600	128,796,606	18,798,622	116,001,777	134,800,399

PERBADANAN

	MENGURUS 2015 RM	NILAI BUKU BERSIH PEMBANGUNAN 2015 RM	JUMLAH 2015 RM	MENGURUS 2014 RM	NILAI BUKU BERSIH PEMBANGUNAN 2014 RM	JUMLAH 2014 RM
Tanah Pajak	53,411	7,978,902	8,032,313	97,427	9,023,372	9,120,799
Tanah Pegangan Bebas	1	1,008,041	1,008,042	-	-	-
Bangunan Dan Pembaikan	14,997,584	91,821,632	106,819,216	15,386,666	94,440,527	109,827,193
Kemudahan	44,655	2,295,882	2,340,537	5,363	2,400,924	2,406,287
Kenderaan	1,172,977	16,685	1,189,662	1,675,843	30,986	1,706,829
Mesin Dan Jentera	34	565,656	565,690	35	834,558	834,593
Pembaikan Jentera	-	-	-	-	-	-
Alat Kelengkapan Pejabat	291,850	104,875	396,725	409,594	43,641	453,235
Alat Kelengkapan Elektronik	1,429,768	5,507,650	6,937,418	1,125,509	7,756,695	8,882,204
Alat Kelengkapan Elektrik	1,982	276,374	278,356	6,880	333,154	340,034
Alat Kelengkapan Perhubungan	19	2,545	2,564	1,633	4,054	5,687
Alat Kelengkapan Fotografi	9,461	114,272	123,733	10,750	118,131	128,881
Alat Kelengkapan Keselamatan	-	1	1	-	2	2
Alat Kelengkapan Lain-lain	57,264	348,035	405,299	78,922	293,207	372,129
Jumlah	18,069,006	110,040,550	128,099,556	18,798,622	115,279,251	134,077,873

HARTANAH, LOJI DAN PERALATAN

MENGURUS

PERBADANAN

2015

	KOS					SUSUT NILAI TERKUMPUL			Nilai Buku Bersih RM
	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	
Tanah Pejakan	263,878	-	(119,738)	144,140	166,451	2,748	(78,470)	90,729	83,411
Tanah Pegangan Bebas	1	-	-	1	1	-	(1)	-	1
Bangunan Dan Pembinaan	19,454,098	-	-	19,454,098	4,067,432	389,082	-	4,456,514	14,997,584
Kemudahan	27,098	119,737	-	146,835	21,735	80,445	-	102,180	44,555
Kenderaan	6,084,183	-	(188,996)	5,895,187	4,388,340	483,713	(179,843)	4,702,210	1,172,977
Mesin Dan Jenitara	2,228,439	-	(478,370)	1,750,069	2,228,404	-	(478,369)	1,750,035	34
Alat Kelengkapan Pejabat	3,303,767	1,350	(244,114)	3,061,003	2,894,173	118,690	(243,710)	2,769,153	291,850
Alat Kelengkapan Elektronik	5,812,227	481,750	(211,296)	6,062,681	4,685,718	157,459	(211,264)	4,632,913	1,425,768
Alat Kelengkapan Elektrik	332,506	-	(38,285)	294,221	325,626	4,893	(38,280)	292,239	1,982
Alat Kelengkapan Perhubungan	384,776	-	(13,020)	371,755	383,142	1,812	(13,018)	371,736	19
Alat Kelengkapan Fotografi	209,835	-	(18,138)	194,697	199,085	1,286	(15,135)	185,238	9,461
Alat Kelengkapan Keselamatan	1,863	-	-	1,863	1,863	-	-	1,863	-
Alat Kelengkapan Lain-lain	2,952,247	-	(115,671)	2,836,576	2,873,325	21,656	(115,669)	2,779,312	67,284
Jumlah	41,034,917	582,837	(1,424,628)	40,193,126	22,236,295	1,271,584	(1,373,759)	22,134,120	18,059,006

2014

	KOS					SUSUT NILAI TERKUMPUL			Nilai Buku Bersih RM
	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	
Tanah Pejakan	263,878	-	-	263,878	161,881	4,570	-	166,451	97,427
Tanah Pegangan Bebas	1	-	-	1	1	-	-	1	-
Bangunan Dan Pembinaan	20,623,135	-	(1,189,037)	19,434,098	4,466,410	405,052	(824,030)	4,067,432	15,365,668
Kemudahan	27,098	-	-	27,098	21,582	153	-	21,735	5,363
Kenderaan	6,362,223	-	(298,040)	6,064,183	4,037,228	649,148	(298,036)	4,388,340	1,675,843
Mesin Dan Jenitara	2,966,482	-	(338,043)	2,628,439	2,966,445	-	(338,041)	2,228,404	35
Alat Kelengkapan Pejabat	3,504,426	6,398	(207,057)	3,303,767	2,960,758	137,501	(204,066)	2,894,173	409,594
Alat Kelengkapan Elektronik	5,472,387	561,710	(221,870)	5,812,227	4,737,676	170,522	(221,480)	4,686,718	1,125,509
Alat Kelengkapan Elektrik	345,308	-	(12,800)	332,506	325,212	13,208	(12,794)	325,626	6,880
Alat Kelengkapan Perhubungan	390,449	-	(5,674)	384,775	378,795	10,020	(5,673)	383,142	1,633
Alat Kelengkapan Fotografi	218,594	-	(9,759)	209,835	205,589	3,251	(9,755)	199,085	10,750
Alat Kelengkapan Keselamatan	1,863	-	-	1,863	1,863	-	-	1,863	-
Alat Kelengkapan Lain-lain	2,837,420	44,000	(29,173)	2,952,247	2,861,573	20,923	(29,171)	2,873,325	76,922
Jumlah	42,714,262	612,106	(2,291,453)	41,034,917	22,765,013	1,414,348	(1,943,066)	22,236,295	18,798,622

Jumlah

4. HARTANAH, LOJI DAN PERALATAN (SAMBUNGAN)

PEMBANGUNAN

KUMPULAN

2015

	KOS				SUSUTNILAI TERKUMPUL				Nilai Buku Bersih RM
	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	
Tanah Pajakan	9,648,296	-	(63,772)	9,582,524	1,528,481	109,119	(33,978)	1,603,622	7,978,902
Tanah Pegangan Bebas	1,008,041	-	-	1,008,041	102,484	-	(102,484)	-	1,008,041
Bangunan Dan Pembinaan	130,556,123	-	(12,740)	130,543,383	36,115,596	2,610,974	(4,819)	38,721,761	91,821,632
Kemudahan	2,969,195	-	(67,450)	2,921,745	588,271	88,987	(21,405)	625,863	2,295,882
Kenderaan	595,077	131,487	(132,261)	596,303	466,714	72,567	(132,260)	407,021	191,282
Mesin Dan Jentera	9,258,315	98,433	(1,278,883)	8,076,865	8,423,756	363,592	(1,276,140)	7,511,208	565,657
Pembinaan Jentera	3,780	-	-	3,780	3,780	-	-	3,780	-
Alat Kelengkapan Pejabat	3,347,551	43,571	(191,974)	3,199,148	2,996,543	102,017	(290,010)	2,808,550	390,598
Alat Kelengkapan Elektronik	27,139,714	58,325	(402,732)	26,795,307	19,370,736	2,141,062	(238,461)	21,273,337	5,621,970
Alat Kelengkapan Elektrik	2,022,382	26,572	(792,767)	1,256,187	1,689,228	80,958	(790,373)	979,813	276,374
Alat Kelengkapan Perhubungan	142,197	-	(1,950)	140,247	138,143	1,509	(1,950)	137,702	2,545
Alat Kelengkapan Fotografi	812,154	19,881	(18,119)	813,916	494,023	23,739	(18,118)	499,644	114,272
Alat Kelengkapan Keselamatan	22,350	-	(19,600)	2,750	22,348	-	(19,589)	2,749	1
Alat Kelengkapan Lain-lain	2,606,820	192,052	(79,871)	2,719,001	2,313,613	132,124	(74,571)	2,371,166	348,035
Ubat-suai Pejabat	414,686	-	-	414,686	113,168	77,089	-	190,257	224,409
Jumlah	190,388,651	570,321	(3,062,919)	187,896,053	74,366,884	5,773,747	(3,004,168)	77,136,463	110,739,600

2014

	KOS				SUSUTNILAI TERKUMPUL				Nilai Buku Bersih RM
	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	
Tanah Pajakan	10,654,337	-	-	10,654,337	1,533,270	97,695	-	1,630,965	9,023,372
Tanah Pegangan Bebas	-	-	-	-	-	-	-	-	-
Bangunan Dan Pembinaan	130,597,123	-	(41,000)	130,556,123	33,507,890	2,611,806	(4,100)	36,115,596	94,440,527
Kemudahan	3,012,150	-	(22,955)	2,989,195	536,853	59,899	(8,481)	588,271	2,400,924
Kenderaan	687,021	-	(87,944)	599,077	480,855	63,801	(87,942)	465,714	132,363
Mesin Dan Jentera	10,062,582	77,345	(871,612)	9,268,315	8,829,161	449,659	(855,264)	8,423,556	834,559
Pembinaan Jentera	3,780	-	-	3,780	3,780	-	-	3,780	-
Alat Kelengkapan Pejabat	3,641,509	48,769	(343,727)	3,347,551	3,182,441	124,054	(319,952)	2,986,543	351,008
Alat Kelengkapan Elektronik	27,390,912	165,570	(326,768)	27,139,714	17,340,113	2,276,736	(248,115)	19,370,736	7,768,978
Alat Kelengkapan Elektrik	2,063,232	50,330	(91,180)	2,022,382	1,689,263	74,785	(84,820)	1,689,228	333,154
Alat Kelengkapan Perhubungan	162,885	-	(20,688)	142,197	157,279	1,550	(20,686)	138,143	4,054
Alat Kelengkapan Fotografi	612,483	45,896	(46,225)	612,154	514,004	26,153	(45,134)	494,023	118,131
Alat Kelengkapan Keselamatan	33,158	-	(10,806)	22,350	33,156	-	(10,807)	22,348	2
Alat Kelengkapan Lain-lain	2,672,827	75,748	(141,755)	2,606,820	2,327,348	127,375	(141,110)	2,313,613	293,207
Ubat-suai Pejabat	284,718	256,512	(126,564)	414,666	167,506	61,813	(116,150)	113,168	301,498
Jumlah	191,776,717	721,170	(2,131,226)	190,366,661	70,332,917	5,977,526	(1,943,561)	74,366,884	116,001,777

4. HARTANAH, LOJI DAN PERALATAN (SAMBUNGAN)

PEMBANGUNAN

PERBADANAN

2015

	KOS				SUSUT NILAI TERKUMPUL				Nilai Buku Bersih RM
	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	
Tanah Pajakan	9,646,296	-	(63,772)	9,582,524	1,528,481	109,119	(33,978)	1,603,622	7,978,902
Tanah Pegangan Bebas	1,008,041	-	-	1,008,041	102,484	-	(102,484)	-	1,008,041
Bangunan Dan Pembinaan	130,556,123	-	(12,740)	130,543,383	36,115,596	2,610,974	(4,819)	38,721,751	91,821,632
Kemudahan	2,989,195	-	(67,450)	2,921,745	588,271	53,997	(21,405)	625,863	2,295,882
Kenderaan	143,340	-	-	143,340	112,354	14,301	-	126,655	16,685
Mesin Dan Jentera	9,256,465	98,433	(1,279,853)	8,075,015	8,421,907	363,592	(1,275,140)	7,509,359	565,656
Pembaikan Jentera	3,780	-	-	3,780	3,780	-	-	3,780	-
Alat Kelengkapan Pejabat	2,703,643	3,580	(191,974)	2,515,349	2,660,002	40,482	(290,010)	2,410,474	104,875
Alat Kelengkapan Elektronik	27,113,107	53,214	(402,732)	26,763,589	19,355,412	2,137,988	(238,481)	21,255,939	5,507,650
Alat Kelengkapan Elektrik	2,022,382	26,572	(792,767)	1,256,187	1,689,228	80,988	(790,373)	979,813	276,374
Alat Kelengkapan Perhubungan	142,197	-	(1,950)	140,247	138,143	1,509	(1,950)	137,702	2,545
Alat Kelengkapan Fotografi	612,164	19,881	(18,119)	613,916	494,023	23,739	(18,118)	499,644	114,272
Alat Kelengkapan Keselamatan	22,350	-	(18,680)	2,760	22,348	-	(19,598)	2,749	1
Alat Kelengkapan Lain-lain	2,606,820	192,052	(79,671)	2,719,201	2,313,613	132,124	(74,571)	2,371,166	348,035
Jumlah	188,025,893	393,832	(2,930,658)	186,289,067	73,545,842	5,573,783	(2,871,908)	76,245,817	110,040,550

2014

	KOS				SUSUT NILAI TERKUMPUL				Nilai Buku Bersih RM
	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	Pada 1 Januari RM	Tambahan RM	Pelupusan RM	Pada 31 Disember RM	
Tanah Pajakan	10,654,337	-	-	10,654,337	1,533,270	97,895	-	1,630,965	9,023,372
Bangunan Dan Pembinaan	130,597,123	-	(41,000)	130,556,123	33,507,890	2,811,806	(4,100)	36,115,596	94,440,527
Kemudahan	3,012,150	-	(22,955)	2,989,195	536,853	59,898	(8,481)	588,271	2,400,924
Kenderaan	229,340	-	(96,000)	143,340	184,052	14,301	(85,999)	112,354	30,988
Mesin Dan Jentera	10,050,732	77,345	(871,612)	9,256,465	8,827,312	449,859	(855,264)	8,421,907	834,558
Pembaikan Jentera	3,780	-	-	3,780	3,780	-	-	3,780	-
Alat Kelengkapan Pejabat	2,860,263	20,597	(177,217)	2,703,643	2,760,165	58,412	(158,575)	2,660,002	43,641
Alat Kelengkapan Elektronik	27,275,593	164,282	(326,768)	27,113,107	17,328,439	2,278,088	(248,115)	19,355,412	7,756,695
Alat Kelengkapan Elektrik	2,063,232	50,330	(91,180)	2,022,382	1,699,263	74,785	(84,820)	1,689,228	333,154
Alat Kelengkapan Perhubungan	162,885	-	(20,888)	142,197	157,279	1,550	(20,886)	138,143	4,054
Alat Kelengkapan Fotografi	612,483	45,896	(46,225)	612,154	514,004	26,153	(46,134)	494,023	118,131
Alat Kelengkapan Keselamatan	33,158	-	(10,808)	22,350	33,155	-	(10,807)	22,348	2
Alat Kelengkapan Lain-lain	2,672,827	75,748	(141,755)	2,606,820	2,327,348	127,375	(141,110)	2,313,613	293,207
Jumlah	190,227,903	434,188	(1,536,208)	188,825,883	68,412,810	5,797,923	(1,664,081)	73,545,842	115,279,251

4. HARTANAH, LOJI DAN PERALATAN (SAMBUNGAN)

Kraftangan Malaysia telah menerima sumbangan daripada Majlis Amanah Rakyat (MARA) untuk bangunan dan tanah seperti berikut :

- i. Wisma Batek Jalan Tun Perak, Kuala Lumpur (telah diambil alih oleh DBKL pada Jun 2014)
- ii. Bangunan Kilang No. 8245, Kawasan MIEL, Petaling Jaya
- iii. 1900, Lot No. 63, Bandar Kuala Lumpur
- iv. Lot No. 377, Seksyen 32, Petaling Jaya

Terdapat pengklasifikasian semula kategori bagi aset tanah pajakan, tanah pegangan bebas dan kemudahan dalam tahun 2015.

5. KERJA DALAM KEMAJUAN

Terdiri daripada projek-projek berikut:

	KUMPULAN & PERBADANAN	
	2015 RM	2014 RM
Galeri dan bengkel tenun Inkubator Kota Belud, Sabah	624,997	491,123
Kompleks Budaya Kraf Melaka	2,494,857	2,479,168
	3,119,854	2,970,291

Bayaran projek / kerja dalam kemajuan adalah merangkumi bayaran kepada pembekal perkhidmatan / barang (bagi kerja-kerja bukan fizikal), kontraktor pembinaan, Juru Perunding projek iaitu Juruukur Bahan, Jurutera Elektrikal dan Mekanikal serta Jurutera Struktur Awam.

6. PELABURAN DALAM SYARIKAT SUBSIDIARI

	PERBADANAN	
	2015 RM	2014 RM
Kos	8,161,401	8,161,401

Peratus kepentingan Kraftangan Malaysia dalam syarikat subsidiarinya adalah seperti berikut:

Syarikat Subsidiari	Peratusan Ekuiti		Aktiviti utama
	2015 %	2014 %	
i. Kraf Holdings Sdn. Bhd.	99.99	99.99	Pengilangan, pembekal dan pengedar bagi keluaran kraftangan
ii. Syarikat Pemasaran Karyaneka Sdn. Bhd.	99.99	99.99	Pemasaran dan pengedar bagi keluaran kraftangan

Kesemua syarikat subsidiari ini diperbadankan di Malaysia. Penyata Kewangan syarikat subsidiari ini tidak diaudit oleh Ketua Audit Negara.

7. INVENTORI

Terdiri daripada :

	KUMPULAN		PERBADANAN	
	2015 RM	2014 RM	2015 RM	2014 RM
Kos bahan mentah	1,669,037	1,876,058	1,422,828	1,621,266
Peruntukan bagi rosotnilai	(56,326)	(62,279)	(42,685)	(48,638)
	1,612,711	1,813,779	1,380,143	1,572,628
Barangan siap	6,218,100	7,204,322	616,392	1,119,445
Pembungkusan dan alat tulis	84,353	50,622	-	-
	7,915,164	9,068,723	1,996,535	2,692,073

8. PENGHUTANG PERNIAGAAN

	KUMPULAN		PERBADANAN	
	2015 RM	2014 RM	2015 RM	2014 RM
Penghutang perniagaan	1,961,676	1,900,096	26,226	45,143
Peruntukan bagi hutang ragu	(3,010)	(64,647)	(3,010)	(4,902)
	1,958,666	1,835,449	23,216	40,241

9. JUMLAH TERHUTANG DARIPADA / (KEPADA) SYARIKAT SUBSIDIARI

Jumlah terhutang daripada Syarikat Subsidiari merupakan pinjaman tanpa faedah kepada Syarikat Subsidiari beserta syarat pembayaran balik sehingga tahun 2015.

Jumlah terhutang kepada Syarikat Subsidiari merupakan pinjaman tanpa faedah daripada Syarikat Subsidiari tanpa syarat pembayaran balik ditetapkan.

10. PELBAGAI PENGHUTANG DAN DEPOSIT

Penghutang Am

	KUMPULAN		PERBADANAN	
	2015 RM	2014 RM	2015 RM	2014 RM
Penghutang Am	426,354	647,331	409,036	647,031
Peruntukan bagi hutang ragu	(46,591)	(90,406)	(46,591)	(90,406)
	379,763	556,925	362,445	556,625

10. PELBAGAI PENGHUTANG DAN DEPOSIT (SAMBUNGAN)

Pelbagai Penghutang dan Deposit

	KUMPULAN		PERBADANAN	
	2015 RM	2014 RM	2015 RM	2014 RM
Pendahuluan kakitangan	89,798	60,284	61,565	46,308
Pendahuluan kepada lain-lain akaun	76,165	162,958	11,439	11,959
Penghutang - pinjaman kenderaan	223,395	248,525	223,395	248,525
Penghutang - pinjaman komputer	339,194	334,307	339,194	334,307
Penghutang - tabung pengajian	206,571	216,947	206,571	216,947
Deposit dibayar	995,589	939,844	528,270	464,500
Akaun belum terima	1,486,125	387,872	1,486,125	387,872
Cukai Barang dan Perkhidmatan	801,739	-	801,739	-
	4,218,576	2,350,737	3,658,298	1,710,418
Jumlah keseluruhan	4,598,339	2,907,662	4,020,743	2,267,043

11. SIMPANAN TETAP

Terdiri daripada simpanan tetap di dalam:

	KUMPULAN		PERBADANAN	
	2015 RM	2014 RM	2015 RM	2014 RM
Bank:				
Akaun mengurus	18,000,000	25,000,000	18,000,000	25,000,000
Akaun pembangunan	35,000,000	36,000,000	35,000,000	36,000,000
	53,000,000	61,000,000	53,000,000	61,000,000
Syarikat Kewangan Berlesen:				
Akaun pembangunan	990,154	960,385	-	-
Tabung pinjaman pengajian	1,000,000	1,000,000	1,000,000	1,000,000
	1,990,154	1,960,385	1,000,000	1,000,000
	54,990,154	62,960,385	54,000,000	62,000,000

12. PELBAGAI PEMIUTANG DAN BAYARAN TERAKRU

	KUMPULAN		PERBADANAN	
	2015 RM	2014 RM	2015 RM	2014 RM
Pemiutang am	2,184,263	2,851,433	1,147,318	2,202,124
Pendahuluan daripada Kementerian	4,043,793	7,209,742	4,043,793	7,209,742
Deposit dan pendahuluan diterima	188,890	254,099	220,079	246,830
Peruntukan bayaran audit	47,701	43,643	35,901	31,743
Hutang kepada syarikat berkaitan	-	30,759	-	-
	6,464,647	10,389,676	5,447,091	9,690,439

12. PELBAGAI PEMIUTANG DAN BAYARAN TERAKRU (SAMBUNGAN)

Pendahuluan daripada Kementerian adalah dana atau peruntukan khas kerajaan bagi program-program yang dikendalikan oleh Kementerian Pelancongan dan Kebudayaan Malaysia (KPKM). Ianya tidak berdasarkan tempoh jangka masa tetapi mengikut pelaksanaan program tersebut. Perbelanjaan daripada pendahuluan ini tidak dikira sebagai perbelanjaan Kraftangan Malaysia. Pelarasan akan dibuat sebaik sahaja pembayaran dibuat oleh Kraftangan Malaysia bagi pihak KPKM untuk program yang berkaitan.

13. KUMPULAN WANG PEMBANGUNAN

	KUMPULAN		PERBADANAN	
	2015	2014	2015	2014
	RM	RM	RM	RM
<u>Penyata Pendapatan</u>				
<u>Pendapatan</u>				
Pengiktirafan geran tertunda :				
- Aset	5,471,300	5,797,923	5,471,300	5,797,923
- Pendapatan	34,344,312	35,130,720	34,344,312	35,130,720
Lain-lain pendapatan	12,785,617	16,398,106	436,576	3,086,844
	52,601,229	57,326,749	40,252,188	44,015,487
<u>Perbelanjaan</u>				
Perbelanjaan	(47,577,679)	(50,700,021)	(35,431,267)	(37,141,050)
Susutnilai	(5,671,264)	(5,977,528)	(5,471,300)	(5,797,923)
	(53,248,943)	(56,677,549)	(40,902,567)	(42,938,973)
Lebihan / (Kurangan) pendapatan atas perbelanjaan	(647,714)	649,200	(650,379)	1,076,514
<u>Geran Tertunda</u>				
Baki pada 1 Januari	160,942,680	166,673,347	159,810,588	165,113,941
Geran pembangunan tahun semasa :				
- Aset	3,474,431	3,218,361	3,474,431	3,218,361
- Tunai	(3,318,743)	(3,949,081)	(3,318,743)	(3,949,081)
- Pendapatan	34,344,312	35,130,720	34,344,312	35,130,720
Perlunasan geran tertunda :				
- Aset	(5,471,300)	(5,797,923)	(5,471,300)	(5,797,923)
- Pendapatan	(34,344,312)	(35,130,720)	(34,344,312)	(35,130,720)
Pelarasan kumpulan wang pembangunan	-	148,776	-	148,776
	155,627,068	160,293,480	154,494,976	158,734,074
Baki pada 31 Disember	154,979,354	160,942,680	153,844,597	159,810,588

14. TABUNG PINJAMAN KENDERAAN

	KUMPULAN & PERBADANAN	
	2015 RM	2014 RM
Penghutang	223,395	248,525
Wang tunai di bank	1,146,119	1,112,646
Akaun belum terima	1,270	9,293
	<u>1,370,784</u>	<u>1,370,464</u>
Pindahan ke Kumpulan Wang Mengurus (KWM)	(20,784)	(20,464)
	<u>1,350,000</u>	<u>1,350,000</u>

15. TABUNG PINJAMAN KOMPUTER

	KUMPULAN & PERBADANAN	
	2015 RM	2014 RM
Penghutang	339,194	334,307
Wang tunai di bank	23,668	14,155
Akaun belum terima	-	13,226
	<u>362,862</u>	<u>361,688</u>
Pindahan ke Kumpulan Wang Mengurus (KWM)	(12,862)	(11,688)
	<u>350,000</u>	<u>350,000</u>

16. TABUNG PINJAMAN PENGAJIAN

	KUMPULAN & PERBADANAN	
	2015 RM	2014 RM
Penghutang	206,571	216,947
Akaun belum terima	12,575	12,021
Simpanan tetap	1,000,000	1,000,000
Wang tunai di bank	553,448	589,813
	<u>1,772,594</u>	<u>1,818,781</u>

17. PEMIUTANG SEWABELI

	KUMPULAN	
	2015 RM	2014 RM
Pembayaran minima sewabeli		
Tidak lebih dari 1 tahun	62,088	32,880
Lebih daripada 1 tahun dan kurang daripada 5 tahun	111,525	39,793
	<u>173,613</u>	<u>72,673</u>
Tolak : Perbelanjaan kewangan hadapan	(14,850)	(4,495)
Nilai semasa liabiliti sewabeli	<u>158,763</u>	<u>68,178</u>
Dianalisa sebagai :		
Perlu dibayar dalam tempoh 12 bulan	55,562	29,779
Perlu dibayar selepas 12 bulan	103,201	38,399
	<u>158,763</u>	<u>68,178</u>

Liabiliti sewabeli dikenakan faedah pada lingkungan kadar 4.66% hingga 6.36% (2014 : 5.43% hingga 6.36% setahun) bagi Syarikat Pemasaran Karyaneka Sdn. Bhd.

18. CUKAI TERTUNDA

KUMPULAN		
	2015 RM	2014 RM
Baki pada awal tahun	37,433	45,091
Diperuntukkan dalam penyata pendapatan (Nota 23)	(4,167)	(7,658)
Baki pada akhir tahun	<u>33,266</u>	<u>37,433</u>
Baki di dalam cukai tertunda terhasil melalui kesan cukai ke atas perbezaan sementara yang timbul daripada :		
Elaun modal melebihi susutnilai	65,085	54,477
Hutang sewabeli	(31,819)	(17,044)
	<u>33,266</u>	<u>37,433</u>

19. PENDAPATAN

	KUMPULAN		PERBADANAN	
	2015 RM	2014 RM	2015 RM	2014 RM
Pemberian daripada Kerajaan (Mengurus)	40,402,600	43,677,499	40,402,600	43,677,499
Geran Pembangunan dilunaskan	39,815,611	40,928,643	39,815,611	40,928,643
Pulangbalik perbelanjaan	7,866,324	4,091,826	7,866,324	4,091,826
Faedah dan perolehan dari pelaburan	2,141,427	2,057,740	2,108,115	2,014,809
Sewaan	877,612	1,006,731	1,082,836	1,187,565
Perolehan daripada jualan barang-barang	12,874,690	14,029,402	582,725	750,071
Perolehan daripada jualan aset	25,847	-	25,847	-
Keuntungan pengambil alihan Wisma Batek	-	14,708,224	-	14,708,224
Lain-lain faedah pelaburan	10,000	18,000	10,000	18,000
Lain-lain pendapatan	53,086	7,000	19,322	-
	104,067,197	120,525,065	91,913,380	107,376,637

Termasuk dalam pendapatan adalah hasil jualan dari kedai SDSI berjumlah RM187,277 (2014 : RM380,119). Kedai SDSI mula beroperasi pada 21 Mac 2012 dan kedai ini memasarkan produk-produk kraf yang terpilih daripada 405 pengusaha kraf seluruh negara di bawah Projek Satu Daerah Satu industri (SDSI).

20. KOS PEKERJA

	KUMPULAN		PERBADANAN	
	2015	2014	2015	2014
Bilangan pekerja pada akhir tahun kewangan	814	833	723	729
	RM	RM	RM	RM
Gaji dan upahan	24,156,748	23,638,601	22,291,068	21,607,965
Elaun tetap	6,271,744	6,026,374	6,271,744	6,026,374
Sumbangan berkanun untuk kakitangan	4,289,504	4,207,061	3,932,250	3,836,326
Elaun lebih masa	1,153,608	1,197,774	935,580	1,012,337
Faedah kewangan yang lain	3,091,383	1,969,623	2,148,978	1,552,878
	38,962,987	37,039,433	35,579,620	34,035,880

21. KOS PENTADBIRAN

	KUMPULAN		PERBADANAN	
	2015	2014	2015	2014
	RM	RM	RM	RM
Perjalanan dan sara hidup	1,701,580	1,757,928	1,585,971	1,630,198
Pengangkutan barang-barang	31,928	498,704	10,360	491,885
Perhubungan dan utiliti	4,399,095	4,826,524	4,286,487	4,708,737
Sewaan	1,245,120	1,953,455	377,535	1,199,653
Bekalan bahan untuk pembaikan	372,463	469,559	372,463	467,624
Bekalan dan bahan-bahan lain	10,297,600	10,175,995	3,678,496	2,338,313
Penyelenggaraan dan pembaikan kecil yang dibeli	6,539,552	5,428,635	6,405,782	5,244,574
Perkhidmatan ikhtisas, perkhidmatan lain dan hospitaliti	37,567,137	38,712,426	37,067,021	37,641,815
Lain-lain pemberian	15,000	6,000	15,000	6,000
Bayaran-bayaran lain	1,163,643	1,389,979	1,005,608	1,167,788
	63,333,118	65,219,205	54,804,723	54,896,587

22. ROSOTNILAI DAN HAPUS KIRA

	KUMPULAN		PERBADANAN	
	2015	2014	2015	2014
	RM	RM	RM	RM
Susutnilai harta tetap	6,864,378	7,391,876	6,664,414	7,212,271
Hapuskira harta tetap	171,479	177,524	171,479	175,495
Hapuskira hutang lapuk	85,885	111,705	85,885	86,582
Peruntukan hutang ragu	(45,707)	(127,841)	(45,707)	(127,841)
Rosotnilai bahan mentah	(5,953)	8,101	(5,953)	8,101
	7,070,082	7,561,365	6,870,118	7,354,608

23. PERBELANJAAN CUKAI

	KUMPULAN		PERBADANAN	
	2015	2014	2015	2014
	RM	RM	RM	RM
Cukai Pendapatan Malaysia	33,593	965,699	-	933,986
Terlebih peruntukan tahun 2014	-	759	-	-
Terkurang peruntukan YA2008	241,008	-	241,008	-
Terkurang peruntukan YA2009	-	-	-	-
Terkurang peruntukan YA2010	-	-	-	-
Terkurang peruntukan YA2011	15,642	-	15,642	-
Terkurang peruntukan YA2012	453,358	-	453,358	-
Anggaran Cukai YA2015	1,126,346	-	1,126,346	-
Cukai tertunda (Nota 18)	(4,167)	(7,658)	-	-
	1,865,780	958,800	1,836,354	933,986

Pelarasan semula peruntukan cukai bagi tahun taksiran 2008, 2009, 2010, 2011 dan 2012 dibuat dalam tahun semasa.

24. DIVIDEN

Syarikat Pemasaran Karyaneka Sdn. Bhd. telah membayar dividen akhir satu tier sebanyak RM10,000 bagi tahun kewangan berakhir 31 Disember 2014 pada kadar RM0.00142 sen sesaham (2013 : RM18,000).

25. TUNAI DAN KESETARAAN TUNAI

	KUMPULAN		PERBADANAN	
	2015 RM	2014 RM	2015 RM	2014 RM
Tunai ditangan dan baki di bank	14,339,529	15,955,058	12,513,260	14,813,028
Simpanan tetap	54,990,154	62,960,385	54,000,000	62,000,000
	69,329,683	78,915,443	66,513,260	76,813,028

26. KOMITMEN MODAL

Pada 31 Disember Perbadanan mempunyai komitmen seperti berikut:

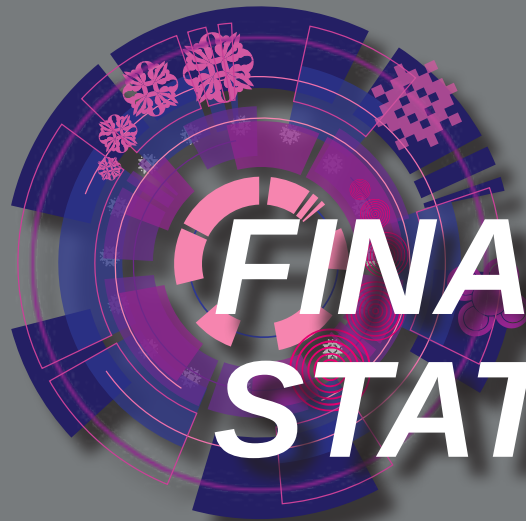
	PERBADANAN	
	2015 RM	2014 RM
Jumlah yang telah diluluskan tetapi belum dikontrakkan	1,697,964	2,146,844
Jumlah yang telah dikontrakkan tetapi belum disempurnakan	1,279,287	1,824,459
	2,977,251	3,971,303

27. TRANSAKSI ANTARA SYARIKAT SUBSIDIARI

Transaksi dengan pihak berkaitan sepanjang tahun kewangan

	KUMPULAN & PERBADANAN	
	2015 RM	2014 RM
Jualan kepada :		
- Syarikat Pemasaran Karyaneka Sdn. Bhd.	156,579	37,326
- Kraf Holdings Sdn Bhd	-	-
	156,579	37,326
Pembelian daripada :		
- Syarikat Pemasaran Karyaneka Sdn. Bhd.	53,185	83,708
- Kraf Holdings Sdn Bhd	688,294	777,211
	741,479	860,919
Sewa diterima - Syarikat Pemasaran Karyaneka Sdn. Bhd.	205,224	180,834
Baki pihak berkaitan :		
	2015 RM	2014 RM
Hutang Daripada Syarikat Subsidiari	109,688	105,085
Hutang kepada Syarikat Subsidiari	(24,389)	(107,971)
	85,299	(2,886)

Dalam urusan transaksi semasa, Kraftangan Malaysia bersetuju dengan terma urusan niaga di antara Syarikat Induk dan pihak yang berkaitan.



FINANCIAL STATEMENT

**MALAYSIAN HANDICRAFT DEVELOPMENT
CORPORATION AS AT 31st DECEMBER 2015**
*(Incorporated under the Act 222,
Malaysian Handicraft Development
Corporation 1979)*



Bekas Serbaguna Perak / Silver Multipurpose Container



**REPORT OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF
MALAYSIAN HANDICRAFT DEVELOPMENT CORPORATION
FOR THE YEAR ENDED 31 DECEMBER 2015**

Report on the Financial Statements

The financial statements of Malaysian Handicraft Development Corporation and the Group have been audited by my representative which comprise the Balance Sheet as at 31 December 2015 and the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, a summary of significant accounting policies and other explanatory information.

Directors' Responsibility for the Financial Statements

The directors are responsible for the preparation and fair presentation of these financial statements in accordance with approved financial reporting standards in Malaysia and the Malaysian Handicraft Development Corporation Act 1979 (Act 222). The directors are also responsible for such internal control as the management determine is necessary to enable the preparation of financial statements that are free from material misstatement whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit. The audit has been carried out in accordance with the Audit Act 1957 and in conformity with approved standards on auditing in Malaysia. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of financial statements that give a true and fair view 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence that I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements give a true and fair view of the financial position of Malaysian Handicraft Development Corporation and the Group as at 31 December 2015 and their financial performance as well as cash flows for the year then ended in accordance with approved financial reporting standards in Malaysia.

I have considered the financial statements and the auditors' reports of the subsidiary companies of which I have not acted as auditor as indicated in the notes to the financial statements. I am satisfied that the financial statements of the subsidiary companies that have been consolidated with Malaysian Handicraft Development Corporation's financial statements are in appropriate form and content for the purpose in the preparation of the financial statements. I have received satisfactory information and explanations required for those purposes. The auditors' reports on the financial statements of the subsidiary companies were not subjected to any observations that could affect the financial statements.



(ZIRAWATH-BINTI KADIR)
For AUDITOR GENERAL
MALAYSIA

PUTRAJAYA
28 JULY 2016



**MALAYSIAN HANDICRAFT DEVELOPMENT CORPORATION
AND SUBSIDIARIES**

**(Incorporated Under The Act 222
Malaysian Handicraft Development Corporation 1979)**

**STATEMENT OF THE CHAIRMAN AND A MEMBER OF THE BOARD
(GROUP ACCOUNT)**

We, YBHG. DATUK SERI SITI AZIZAH BINTI SHEIKH ABOD and YBHG. DATUK HJ. AB. GHAFFAR BIN A. TAMBI, being the Chairman and one of Malaysian Handicraft Development Corporation's Board Members hereby state that in the opinion of the Board of Directors, the financial statements which consists of the Balance Sheet, Income Statements, Statement of Changes in Equity, Cash Flow Statement and Notes to the Financial Statements are prepared to give a true and fair view of the state of affairs of the Group and Corporation as at 31 December 2015 and the result of its operation as well as the financial position, for the year then ended.

Signed on behalf of the Board,



.....
**YBHG. DATUK SERI SITI AZIZAH
BINTI SHEIKH ABOD**

TITLE : BOARD CHAIRMAN

DATE : 21 JUL 2016

VENUE : KUALA LUMPUR

Signed on behalf of the Board,



.....
**YBHG. DATUK HJ. AB. GHAFFAR
BIN A. TAMBI**

TITLE : BOARD MEMBER

DATE : 21 JUL 2016

VENUE : KUALA LUMPUR

**MALAYSIAN HANDICRAFT DEVELOPMENT CORPORATION
AND SUBSIDIARIES**

**(Incorporated Under The Act 222
Malaysian Handicraft Development Corporation 1979)**

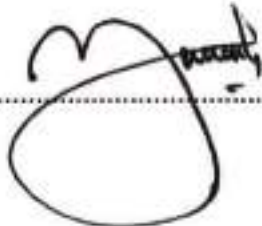
**STATUTORY DECLARATION BY THE OFFICER PRIMARILY RESPONSIBLE
FOR THE FINANCIAL MANAGEMENT OF THE CORPORATION**

I, Hajah Zuraida binti Mokhtar, the officer primarily responsible for the financial management and accounting records of the Malaysian Handicraft Development Corporation do solemnly and sincerely declare that the Balance Sheet, Income Statements, Statement of Changes in Equity, Cash Flow Statement and Notes to the Financial Statements are, to the best of my knowledge and belief, correct and I hereby make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declaration Act, 1960.

Subscribed and solemnly declared
by the abovenamed
at Kuala Lumpur
on

21 JUL 2016

)
)
)
)



Before me,



COMMISSIONER OF OATHS

Tingkat 20 Ambank Group Building
15, Jln. Raja Chulan, 50200 Kuala Lumpur

MALAYSIAN HANDICRAFT DEVELOPMENT CORPORATION
BALANCE SHEET AS AT 31 DECEMBER 2015

		GROUP		CORPORATION	
	NOTE	2015 RM	2014 RM	2015 RM	2014 RM
NON-CURRENT ASSETS					
Property, Plant and Equipment	4	128,798,606	134,800,399	128,099,556	134,077,873
Work in progress	5	3,119,854	2,970,291	3,119,854	2,970,291
Investment in subsidiaries	6	-	-	8,161,401	8,161,401
CURRENT ASSETS					
Inventories	7	7,915,164	9,068,723	1,996,535	2,692,073
Trade Receivables	8	1,958,666	1,835,449	23,216	40,241
Amount due from Subsidiary	9	-	-	109,688	105,085
Other Receivables and Deposits	10	4,598,339	2,907,662	4,020,743	2,267,043
Fixed Deposits	11	54,990,154	62,960,385	54,000,000	62,000,000
Cash and Bank Balances		14,339,529	15,955,058	12,513,260	14,813,028
TOTAL CURRENT ASSETS		83,801,852	92,727,277	72,663,442	81,917,470
CURRENT LIABILITIES					
Trade Payables		1,356,106	1,541,963	-	-
Other Payables and Accruals	12	6,464,647	10,389,676	5,447,091	9,690,439
Hire Purchase Payables	17	55,662	29,779	-	-
Amount due to Subsidiary	9	-	-	24,389	107,971
Tax Payables		4,129,037	2,292,683	4,129,037	2,292,683
TOTAL CURRENT LIABILITIES		12,005,352	14,254,101	9,600,517	12,091,093
NET CURRENT ASSETS		71,796,500	78,473,176	63,062,925	69,826,377
		203,714,960	216,243,866	202,443,736	215,035,942
Financed by :					
MANAGEMENT FUND		45,126,545	51,706,573	45,126,545	51,706,573
DEVELOPMENT FUND	13	154,979,354	160,942,680	153,844,597	159,810,588
VEHICLE LOAN FUND	14	1,350,000	1,350,000	1,350,000	1,350,000
COMPUTER LOAN FUND	15	350,000	350,000	350,000	350,000
EDUCATION LOAN FUND	16	1,772,594	1,818,781	1,772,594	1,818,781
		203,578,493	216,168,034	202,443,736	215,035,942
NON-CURRENT LIABILITIES					
Hire Purchase Payables	17	103,201	38,399	-	-
Deferred Tax	18	33,266	37,433	-	-
		203,714,960	216,243,866	202,443,736	215,035,942

Notes set out in pages 6 - 23 form an integral part of these Financial Statements

MALAYSIAN HANDICRAFT DEVELOPMENT CORPORATION
INCOME STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015

		GROUP		CORPORATION	
	NOTE	2015 RM	2014 RM	2015 RM	2014 RM
Income	19	104,067,197	120,525,065	91,913,380	107,376,637
Expenses					
Staff costs	20	(38,962,987)	(37,039,433)	(35,579,620)	(34,035,880)
Administration costs	21	(63,333,118)	(65,219,205)	(54,804,723)	(54,896,587)
Impairment	22	(7,070,082)	(7,561,365)	(6,870,118)	(7,354,608)
(Deficit) / Surplus before tax		(5,298,990)	10,705,062	(5,341,081)	11,089,562
Taxation	23	(1,865,780)	(958,800)	(1,836,354)	(933,986)
(Deficit) / Surplus after taxation		(7,164,770)	9,746,262	(7,177,435)	10,155,576

Notes set out in pages 6 - 23 form an integral part of these Financial Statements

MALAYSIAN HANDICRAFT DEVELOPMENT CORPORATION
STATEMENT OF CHANGES IN EQUITY (GROUP)
FOR THE YEAR ENDED 31 DECEMBER 2015

NOTE	MANAGEMENT FUND RM	DEVELOPMENT FUND RM	VEHICLES LOAN FUND RM	COMPUTER LOAN FUND RM	EDUCATION LOAN FUND RM	TOTAL RM
Balance as at 1 January 2014	42,637,928	166,673,347	1,350,000	350,000	1,843,516	212,854,791
Utilisation of funds	(3,000)	(581,944)	-	-	-	(584,944)
Dividend	-	18,000	-	-	-	18,000
Surplus / (Deficit) of income after taxation	9,071,645	631,200	20,464	11,688	(24,735)	9,710,262
Transfer to Management Fund	-	-	(20,464)	(11,688)	-	(32,152)
Utilised during the year	-	(5,797,923)	-	-	-	(5,797,923)
Balance as at 31 December 2014	51,706,573	160,942,680	1,350,000	350,000	1,818,781	216,168,034
(Utilisation) / surplus of funds	(65,512)	155,688	-	-	-	90,176
Dividend	-	10,000	-	-	-	10,000
(Deficit) / Surplus of income after taxation	(6,514,516)	(657,714)	20,784	12,862	(46,167)	(7,184,771)
Transfer to Management Fund	-	-	(20,784)	(12,862)	-	(33,646)
Utilised during the year	-	(5,471,300)	-	-	-	(5,471,300)
Balance as at 31 December 2015	45,126,645	154,979,354	1,350,000	350,000	1,772,594	203,578,493

Notes set out in pages 6 - 23 form an integral part of these Financial Statements

MALAYSIAN HANDICRAFT DEVELOPMENT CORPORATION
STATEMENT OF CHANGES IN EQUITY (CORPORATION)
FOR THE YEAR ENDED 31 DECEMBER 2015

	MANAGEMENT FUND RM	DEVELOPMENT FUND RM	VEHICLES LOAN FUND RM	COMPUTER LOAN FUND RM	EDUCATION LOAN FUND RM	TOTAL RM
Balance as at 1 January 2014	42,837,928	165,113,941	1,350,000	350,000	1,843,516	211,295,385
Utilisation of funds	(3,000)	(581,944)	-	-	-	(584,944)
Surplus / (Deficit) of income after taxation	9,071,845	1,078,514	20,484	11,688	(24,735)	10,155,576
Transfer to Management Fund	-	-	(20,484)	(11,688)	-	(32,152)
Utilised during the year	-	(5,797,923)	-	-	-	(5,797,923)
Balance as at 31 December 2014	51,708,573	159,810,588	1,350,000	350,000	1,818,781	215,035,942
(Utilisation) / surplus of funds	(65,512)	155,888	-	-	-	90,176
(Deficit) / Surplus of income after taxation	(8,514,516)	(650,379)	20,784	12,862	(46,187)	(7,177,436)
Transfer to Management Fund	-	-	(20,784)	(12,862)	-	(33,646)
Utilised during the year	-	(5,471,300)	-	-	-	(5,471,300)
Balance as at 31 December 2015	45,128,545	153,844,597	1,350,000	350,000	1,772,594	202,443,736

Notes set out in pages 6 - 23 form an integral part of these Financial Statements

MALAYSIAN HANDICRAFT DEVELOPMENT CORPORATION
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015

	NOTE	GROUP		CORPORATION	
		2015 RM	2014 RM	2015 RM	2014 RM
CASH FLOW FROM OPERATING ACTIVITIES :					
Cash Receipts from Government and Customers		96,466,435	87,042,723	83,838,133	72,257,300
Cash Payments to Suppliers and Employee		(107,455,586)	(114,561,980)	(95,504,402)	(100,558,426)
Cash used in Operating Activities		(10,989,151)	(27,519,257)	(11,866,269)	(28,301,126)
Tax paid		(77,725)	(92,763)	-	-
Tax refund		87,641	15,745	-	-
(Loss) / Profit from Sale of Property, Plant & Equipment		(32,999)	4,539	-	-
Profit from disposal of Wisma Batek		-	14,708,224	-	14,708,224
Property, Plant & Equipment Written off		-	2,029	-	-
Net Cash used in Operating Activities		(11,012,234)	(12,881,483)	(11,866,269)	(13,592,902)
CASH FLOW FROM INVESTING ACTIVITIES :					
Interest Received		2,005,302	1,665,004	1,971,990	1,615,370
Proceeds from Disposal of Property, Plant & Equipment		58,847	15,062,212	25,847	15,053,232
Purchases of Property, Plant & Equipment		(742,188)	(1,161,161)	(695,699)	(874,189)
Work in Progress		149,563	(604,324)	149,563	(604,324)
Repayment by Subsidiary Companies		-	-	104,800	398,400
Dividends Received		-	-	10,000	18,000
Net Cash received from Investing Activities		1,471,524	14,961,731	1,566,501	15,606,489
CASH FLOW FROM FINANCING ACTIVITIES :					
Hire Purchase Payment		(39,415)	(40,356)	-	-
Hire Purchase Interest		(5,635)	(4,667)	-	-
Loan interest		-	(2,100)	-	-
Net Cash used in Financing Activities		(45,050)	(47,323)	-	-
Net (Decrease) / Increase in Cash and Cash Equivalent		(9,585,760)	2,032,925	(10,299,768)	2,013,587
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		78,915,443	76,882,518	76,813,028	74,799,441
CASH AND CASH EQUIVALENTS AT END OF YEAR	25	69,329,683	78,915,443	66,513,260	76,813,028

Notes set out in pages 6 - 23 form an integral part of these Financial Statements

**MALAYSIAN HANDICRAFT DEVELOPMENT CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

1. MAIN ACTIVITIES

Malaysian Handicraft Development Corporation (MHDC) was incorporated under Malaysian Government Ordinance and is subjected to the provisions under the 222 Act, MHDC Act 1979 and A562, MHDC Act (Amendments) 1983. It was established on 1 October 1979 and is responsible for spearheading and nurturing the development of the local craft industry.

The financial statements have been presented and approved by the board of directors on July 21, 2016.

2. BASIS OF PREPARATION

The Financial Statements of the Group and of the MHDC are prepared under the historical cost convention basis in compliance with the approved accounting standards for Private Entity Reporting Standard (PERS) issued by the Malaysian Accounting Standard Board (MASB) and applicable circulars from Treasury.

3. ACCOUNTING POLICIES

3.1 BASIS OF ACCOUNTING

The Financial Statements of the Group and of the MHDC are prepared under the historical cost convention except as and where stated in the Notes to the Financial Statements.

3.2 BASIS OF CONSOLIDATION

The Consolidated Financial Statements include the MHDC Financial Statements and all its subsidiary companies that have been audited and prepared up to the end of the financial year. Subsidiary companies are companies that MHDC has the power to exercise control over financial policy and operations through representation in the Board of Directors to obtain benefit from its operations. All internal transactions between MHDC and Subsidiary Companies are eliminated upon consolidations and the Consolidated Financial Statements reflect external transactions only.

3.3 SIGNIFICANT ACCOUNTING POLICIES

a) Property, Plant & Equipment

Property, Plant & Equipment are stated at cost less accumulated depreciation. The cost amount of Property, Plant & Equipment covers purchase price as well as incidental costs in acquiring the Property, Plant & Equipment including interest on loans.

a) Property, Plant & Equipment (continued)

The carrying amounts of the assets, are reviewed at each balance sheet date to determine whether there is any indication of impairment.

The assets purchased are capitalised if the cost per unit is RM1,000 and above. Depreciation is recognised in the income statements on a straight line basis over the estimated useful lives of each part of an item of Property, Plant & Equipment. The depreciation rate for the current and comparative periods are as follows:

Leased Land	Amortised over the Lease period
Land Improvement, Bulding, Facilities and Building Improvement	2%
Office, Electronic, Electrical Communications, Photography, and Security Equipment, Furniture and Fittings	10%
Vehicles	15 % - 20 %
Machinery	15%
Other Equipments, Office Renovations and Machines	20%

b) Work In Progress

Works in progress are capitalised once the Certificate of Practical Completion is obtained, the building was occupied and fully functional.

c) Investments

Subsidiary Companies

A subsidiary company is a company where MHDC holds more than 50% of the long-term equity and has significant influence on its managing operations. Investments are stated at cost.

d) Inventory

Only raw material inventories which are deemed beneficial and valuable are considered during the financial year. The value of inventories are calculated at cost or net realizable value (whichever is lower), less 3% rate of impairment on raw material inventories.

Finished goods inventories are valued at cost or realisable value, whichever is lower.

Inventories for SDSI shop and Muzeum Shoppe are valued at the cost of product and using the First In First Out (FIFO) method.

Packaging and stationery are for subsidiary companies.

e) Trade Receivables and Other Receivables

Provision for doubtful debts due to the trade and other receivables are provided based on remaining debt for a period uncollected. Trade receivables are carried at anticipated realisable value. Provision for doubtful debts is based on specific review of outstanding balance at the balance sheet date. The rates are as follows :

<u>Aged Receivables</u>	<u>Rates</u>
Within first year (0-1 year)	10%
Second to third years (2-3 years)	15%
More than three years (> 3 years)	20%

Bad debts are written off in the period in which they are identified.

f) Taxation

Taxation comprise of current and deferred tax. Taxation is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case, it is recognised in equity.

Current Taxation

Current taxation is the expected tax payable on the taxable income for the year, using tax rate enacted or substantially enacted at the balance sheet date, and any adjustment to the tax payable in respect of previous years.

Deferred Taxation

Deferred taxation is recognised using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for reporting purpose and the amount use for taxation purposes. Deferred tax is not recognised for the following temporary differences, the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit (tax loss). Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax liability is recognised for all taxable temporary differences.

A deferred tax asset is recognised to the extent that is probable that future taxable profit will be available against which temporary difference can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that is no longer probable that the related tax benefit will be realised.

g) Accounting for Hire Purchase Payables

The assets and obligations arising from hire purchase are recorded at the fair value of the assets at the beginning of the duration of the hire purchase. The amounts of the assets are depreciated over their expected useful lives consistent with the depreciation policy that the Group adopts for depreciable assets that are owned.

g) Accounting for Hire Purchase Payables (continued)

The difference between the total minimal payment over the duration of the hire purchase and the initial recorded liability, which represents interest, is expensed over the accounting periods covered by the duration of the hire purchase using sum-of-digit method.

h) Cash and Cash Equivalents

Cash equivalents are short term and have high liquidity with a maturity period of not more than three months from date of start of holding and are readily convertible into cash with a low conversion risk.

Cash and cash equivalents consists of cash in hand and in bank, fixed deposits in banks and licensed institutions not secured to any parties.

i) Employee Benefits

Short Term Benefits

Wages, salaries, bonus and social security contributions are accounted for as expenses in the year in which employees carry out their duties. Accumulated leave in the short term such as annual paid leave will be considered when employees have carried out their services that will raise their eligibility to obtain more holiday leave in the future, whereas unaccumulated leave in the sort term such as medical leave will be accounted for when an employee's absence occurs.

Compulsory Contribution Plan

As required by law, MHDC makes contributions to the Employees Provident Fund (EPF) and Pensions. The contributions are acknowledged as expenses in the statement of income and expenditure when it is incurred. Once the contributions have been paid, the MHDC has no further payment obligations.

j) Financial Instruments

Financial instruments that are brought into the balance sheet include cash in hand and in the bank, investments, receivables, payables and loans. Acknowledgement methods used are indicated in the financial policy statement individually as relevant to each item.

3.4 FINANCIAL RISK MANAGEMENT POLICY & OBJECTIVE

Activities of the Group and MHDC are exposed to various financial risks including credit risks, liquidity and cash flows risks. For subsidiary companies, the financial risks management policy and objectives as a whole is aimed at maximising returns to shareholders whereas for MHDC, the financial risks management policy and objectives as a whole is aimed to ensure that each government activities achieve its goal.

3.4 FINANCIAL RISK MANAGEMENT POLICY & OBJECTIVE (CONTINUED)

Financial Risks

Financial risks management is carried out through risk reviews, internal control system and compliance with financial management procedures. The Board of Directors constantly review and monitor these risks.

Credit Risks

The Group and MHDC manage credit risks in the operational activities through continuous evaluation on financial standing and customers' credit performance.

Liquidity and Cash Flow Risks

The Group and MHDC manage liquidity and cash flow risks by ensuring that cash is sufficient and funds are prepared to fulfill estimated commitments on operational expenses and financial liabilities.

3.5 OPERATION OF ONE AREA, ONE INDUSTRY (SDSI) CRAFT SHOP

SDSI craft shop was opened by MHDC in Kuala Lumpur Craft Complex on March 21, 2012 to introduce and promote new product from SDSI entrepreneurs to customers. There are 405 national craft entrepreneurs committed to supply their products to this shop.

SDSI Craft Shop is handled by MHDC and it is consistent with Act 222, Malaysian Handicraft Development Corporation Act 1979 (Part II, sub 8 (j)) to carry on the business of producing, marketing and exporting handicraft products on a commercial basis.

In June 2015, SDSI products have been consigned to Syarikat pemasaran Karyaneka Sdn Bhd.

4. PROPERTY, PLANT & EQUIPMENT

GROUP

	MANAGEMENT 2015 RM	NET BOOK VALUE DEVELOPMENT 2015 RM	TOTAL 2015 RM	MANAGEMENT 2014 RM	NET BOOK VALUE DEVELOPMENT 2014 RM	TOTAL 2014 RM
Leasehold Land	53,411	7,978,902	8,032,313	97,427	9,023,372	9,120,799
Freehold Land	1	1,008,041	1,008,042	-	-	-
Buildings and Improvements	14,997,584	91,821,632	106,819,216	15,386,666	94,440,527	109,827,193
Facilities	44,655	2,295,882	2,340,537	5,363	2,400,924	2,406,287
Vehicles	1,172,977	191,282	1,364,259	1,675,843	132,363	1,808,206
Machinery	34	565,657	565,691	35	834,559	834,594
Office Equipment	291,850	390,598	682,448	409,594	351,008	760,602
Electronic Equipment	1,429,768	5,521,970	6,951,738	1,125,509	7,768,978	8,894,487
Electrical Equipment	1,982	276,374	278,356	6,880	333,154	340,034
Communication Equipment	19	2,545	2,564	1,633	4,054	5,687
Photography Equipment	9,461	114,272	123,733	10,750	118,131	128,881
Security Equipment	-	1	1	-	2	2
Other Equipment	57,264	348,035	405,299	78,922	293,207	372,129
Office Renovations	-	224,409	224,409	-	301,498	301,498
Total	18,059,006	110,739,600	128,798,606	18,798,622	116,001,777	134,800,399

CORPORATION

	MANAGEMENT 2015 RM	NET BOOK VALUE DEVELOPMENT 2015 RM	TOTAL 2015 RM	MANAGEMENT 2014 RM	NET BOOK VALUE DEVELOPMENT 2014 RM	TOTAL 2014 RM
Leasehold Land	53,411	7,978,902	8,032,313	97,427	9,023,372	9,120,799
Freehold Land	1	1,008,041	1,008,042	-	-	-
Buildings and Improvements	14,997,584	91,821,632	106,819,216	15,386,666	94,440,527	109,827,193
Facilities	44,655	2,295,882	2,340,537	5,363	2,400,924	2,406,287
Vehicles	1,172,977	16,885	1,189,862	1,675,843	30,988	1,706,829
Machinery	34	565,656	565,690	35	834,558	834,593
Office Equipment	291,850	104,875	396,725	409,594	43,641	453,235
Electronic Equipment	1,429,768	5,507,650	6,937,418	1,125,509	7,756,695	8,882,204
Electrical Equipment	1,982	276,374	278,356	6,880	333,154	340,034
Communication Equipment	19	2,545	2,564	1,633	4,054	5,687
Photography Equipment	9,461	114,272	123,733	10,750	118,131	128,881
Security Equipment	-	1	1	-	2	2
Other Equipment	57,264	348,035	405,299	78,922	293,207	372,129
Total	18,059,006	110,040,550	128,099,556	18,798,622	115,279,251	134,077,873

4. PROPERTY, PLANT & EQUIPMENT (CONTINUED)

MANAGEMENT

CORPORATION

2015

	As at 1 January RM	COST Additional RM	Disposal RM	As at 31 December RM	As at 1 January RM	ACCUMULATED DEPRECIATION Additional RM	Disposal RM	As at 31 December RM	Nilai Buku Bersih RM
Leasehold Land	263,878	-	(119,738)	144,140	166,451	2,748	(78,470)	90,729	53,411
Freehold Land	1	-	-	1	1	-	(1)	-	1
Buildings and Improvements	19,454,098	-	-	19,454,098	4,067,432	389,082	-	4,456,514	14,997,584
Facilities	27,098	119,737	-	146,835	21,735	80,445	-	102,180	44,655
Vehicles	6,064,183	-	(188,996)	5,875,187	4,388,340	493,713	(179,843)	4,702,210	1,172,977
Machinery	2,228,439	-	(478,370)	1,750,069	2,228,404	-	(478,389)	1,750,035	34
Office Equipment	3,303,787	1,350	(244,114)	3,061,003	2,894,173	118,690	(243,710)	2,769,153	291,850
Electronic Equipment	5,812,227	461,750	(211,295)	6,062,681	4,688,718	157,459	(211,264)	4,632,913	1,429,768
Electrical Equipment	332,506	-	(38,285)	294,221	325,626	4,893	(38,280)	292,239	1,982
Communication Equipment	384,775	-	(13,020)	371,755	383,142	1,612	(13,018)	371,736	19
Photography Equipment	209,835	-	(15,138)	194,697	199,085	1,286	(15,135)	185,236	9,461
Security Equipment	1,863	-	-	1,863	1,863	-	-	1,863	-
Other Equipment	2,952,247	-	(115,671)	2,836,576	2,873,325	21,555	(115,659)	2,779,312	57,264
Total	41,034,917	582,837	(1,424,628)	40,193,126	22,236,295	1,271,584	(1,373,769)	22,134,130	18,069,006

2014

	As at 1 January RM	COST Additional RM	Disposal RM	As at 31 December RM	As at 1 January RM	ACCUMULATED DEPRECIATION Additional RM	Disposal RM	As at 31 December RM	Net Book Value RM
Leasehold Land	263,878	-	-	263,878	161,881	4,570	-	166,451	97,427
Freehold Land	1	-	-	1	1	-	-	-	-
Buildings and Improvements	20,623,135	-	-	19,454,098	4,486,410	405,052	(824,030)	4,067,432	15,386,666
Facilities	27,098	-	(1,169,037)	27,068	21,582	153	-	21,735	5,363
Vehicles	6,382,223	-	(298,040)	6,084,183	4,037,228	649,148	(298,036)	4,388,340	1,675,843
Machinery	2,586,482	-	(338,043)	2,228,439	2,568,445	-	(338,041)	2,228,404	35
Office Equipment	3,504,426	6,398	(207,057)	3,303,767	2,960,758	137,501	(204,085)	2,894,173	409,594
Electronic Equipment	5,472,387	561,710	(221,870)	5,812,227	4,737,676	170,522	(221,480)	4,688,718	1,125,509
Electrical Equipment	345,305	-	(12,800)	332,506	325,212	13,208	(12,794)	325,626	6,880
Communication Equipment	390,449	-	(5,674)	384,775	378,795	10,020	(5,673)	383,142	1,633
Photography Equipment	219,594	-	(9,759)	209,835	205,889	3,251	(9,755)	199,085	10,750
Security Equipment	1,863	-	-	1,863	1,863	-	-	1,863	-
Other Equipment	2,937,420	44,000	(29,173)	2,952,247	2,881,573	20,923	(29,171)	2,873,325	78,922
Total	42,714,262	612,108	(2,291,453)	41,034,917	22,765,013	1,414,348	(1,943,086)	22,236,295	18,798,622

4. PROPERTY, PLANT & EQUIPMENT (CONTINUED)

DEVELOPMENT

GROUP

2015

	As at 1 January RM	Additional RM	COST Disposal RM	As at 31 December RM	As at 1 January RM	Additional RM	ACCUMULATED DEPRECIATION Disposal RM	As at 31 December RM	Net Book Value RM
Leasehold Land	9,546,296	-	(63,772)	9,582,524	1,528,461	109,119	(33,978)	1,603,822	7,978,902
Freehold Land	1,008,041	-	-	1,008,041	102,494	-	(102,494)	-	1,008,041
Buildings and Improvements	130,556,123	-	(12,740)	130,543,383	36,115,596	2,610,974	(4,819)	38,721,751	91,821,632
Facilities	2,989,195	-	(67,450)	2,921,745	588,271	58,997	(21,405)	625,863	2,295,882
Vehicles	599,077	131,487	(132,261)	598,303	466,714	72,087	(132,260)	407,021	191,282
Machinery	9,258,316	98,433	(1,279,883)	8,076,865	8,423,756	363,592	(1,276,140)	7,511,208	555,557
Repairs of Machinery	3,780	-	-	3,780	3,780	-	-	3,780	-
Office Equipment	3,347,551	43,571	(191,974)	3,199,148	2,996,543	102,017	(290,010)	2,808,550	390,598
Electronic Equipment	27,139,714	98,325	(402,732)	26,796,307	19,370,736	2,141,062	(238,461)	21,273,337	5,521,970
Electrical Equipment	2,022,382	26,572	(792,767)	1,256,187	1,589,228	80,958	(790,373)	979,813	276,374
Communication Equipment	142,197	-	(1,950)	140,247	138,143	1,509	(1,950)	137,702	2,545
Photography Equipment	612,154	19,881	(18,119)	613,916	494,023	23,739	(18,118)	499,644	114,272
Security Equipment	22,350	-	(19,600)	2,750	22,348	-	(19,600)	2,749	1
Other Equipment	2,806,820	192,052	(79,671)	2,719,201	2,313,613	132,124	(74,571)	2,371,165	348,035
Office Renovations	414,666	-	-	414,666	113,168	77,089	-	190,257	224,409
Total	190,368,661	570,321	(3,062,919)	187,876,063	74,366,884	5,773,747	(3,004,168)	77,136,463	110,739,600

2014

	As at 1 January RM	Additional RM	COST Disposal RM	As at 31 December RM	As at 1 January RM	Additional RM	ACCUMULATED DEPRECIATION Disposal RM	As at 31 December RM	Net Book Value RM
Leasehold Land	10,654,337	-	-	10,654,337	1,533,270	97,895	-	1,530,965	9,023,372
Buildings and Improvements	130,597,123	-	(41,000)	130,556,123	33,507,890	2,611,806	(4,100)	36,115,596	94,440,527
Facilities	3,012,150	-	(22,955)	2,989,195	536,853	59,899	(8,481)	588,271	2,400,924
Vehicles	687,021	-	(87,944)	599,077	490,855	63,801	(87,942)	466,714	132,363
Machinery	10,052,582	77,345	(871,812)	9,258,315	8,829,161	449,859	(855,264)	8,423,756	834,559
Repairs of Machinery	3,780	-	-	3,780	3,780	-	-	3,780	-
Office Equipment	3,641,509	49,769	(343,727)	3,347,551	3,192,441	124,064	(319,952)	2,996,543	351,008
Electronic Equipment	27,300,912	165,570	(326,768)	27,139,714	17,340,113	2,278,738	(248,115)	19,370,736	7,768,978
Electrical Equipment	2,063,232	50,330	(91,180)	2,022,382	1,699,263	74,785	(84,820)	1,889,228	333,154
Communication Equipment	162,895	-	(20,688)	142,197	157,279	1,550	(20,688)	138,143	4,054
Photography Equipment	612,483	45,896	(46,225)	612,154	514,004	26,153	(46,134)	494,023	118,131
Security Equipment	33,196	-	(10,808)	22,350	33,155	-	(10,807)	22,348	2
Other Equipment	2,672,827	75,748	(141,755)	2,606,820	2,327,348	127,375	(141,110)	2,313,613	293,207
Office Renovations	284,718	256,512	(126,564)	414,666	167,505	61,813	(116,150)	113,168	301,498
Total	191,778,717	721,170	(2,131,226)	190,368,661	70,332,917	5,977,528	(1,943,561)	74,366,884	116,001,777

4. PROPERTY, PLANT & EQUIPMENT (CONTINUED)

DEVELOPMENT

CORPORATION

2014

	COST			ACCUMULATED DEPRECIATION			Net Book Value RM
	As at 1 January RM	Additional RM	Disposal RM	As at 31 December RM	Additional RM	Disposal RM	
Leasehold Land	9,646,296	-	(63,772)	9,582,524	109,119	(33,978)	7,978,902
Freehold Land	1,008,041	-	-	1,008,041	-	(102,484)	1,008,041
Buildings and Improvements	130,556,123	-	(12,740)	130,543,383	2,610,374	(4,819)	91,821,832
Facilities	2,989,195	-	(67,450)	2,921,745	58,997	(21,405)	2,295,882
Vehicles	143,340	-	-	143,340	14,301	-	16,685
Machinery	9,256,465	98,433	(1,279,883)	8,075,015	363,592	(1,276,140)	565,856
Repairs of Machinery	3,780	-	-	3,780	-	-	-
Office Equipment	2,703,643	3,680	(191,974)	2,515,349	40,482	(290,010)	104,875
Electronic Equipment	27,113,107	53,214	(402,732)	26,763,589	2,137,888	(238,461)	5,507,550
Electrical Equipment	2,022,382	26,572	(792,767)	1,256,187	80,958	(790,373)	276,374
Communication Equipment	142,197	-	(1,950)	140,247	1,909	(1,950)	2,545
Photography Equipment	612,154	19,881	(18,119)	613,916	23,739	(18,118)	114,272
Security Equipment	22,350	-	(19,500)	2,750	-	(19,599)	1
Other Equipment	2,806,820	192,052	(79,671)	2,719,201	132,124	(74,571)	348,035
Total	188,825,893	393,832	(2,930,558)	186,289,067	5,573,783	(2,871,908)	110,040,550

2015

	COST			ACCUMULATED DEPRECIATION			Net Book Value RM
	As at 1 January RM	Additional RM	Disposal RM	As at 31 December RM	Additional RM	Disposal RM	
Leasehold Land	10,654,337	-	-	10,654,337	97,896	-	9,023,372
Buildings and Improvements	130,597,123	-	(41,000)	130,556,123	2,611,806	(4,100)	94,440,527
Facilities	3,012,150	-	(22,955)	2,989,195	59,898	(8,481)	2,400,824
Vehicles	229,340	-	(86,000)	143,340	14,301	(85,999)	30,866
Machinery	10,050,732	77,345	(871,612)	9,256,465	449,859	(855,264)	834,558
Repairs of Machinery	3,780	-	-	3,780	-	-	-
Office Equipment	2,860,263	20,597	(177,217)	2,703,643	58,412	(158,575)	43,641
Electronic Equipment	27,275,593	164,282	(328,768)	27,113,107	2,275,088	(248,115)	7,756,895
Electrical Equipment	2,063,232	50,330	(91,180)	2,022,382	74,785	(84,820)	333,154
Communication Equipment	162,885	-	(20,888)	142,197	1,590	(20,695)	4,054
Photography Equipment	612,483	45,886	(46,225)	612,154	25,153	(46,134)	118,131
Security Equipment	33,158	-	(10,808)	22,350	-	(10,807)	2
Other Equipment	2,672,827	75,748	(141,755)	2,606,820	127,375	(74,571)	293,207
Total	190,227,903	434,198	(1,836,206)	188,825,893	5,797,923	(1,884,091)	115,279,251

4. PROPERTY, PLANT & EQUIPMENT (CONTINUED)

MHDC has received contributions from Majlis Amanah Rakyat (MARA) for building as follows:

- i. Wisma Batek Jalan Tun Perak, Kuala Lumpur (acquired by DBKL in June, 2014)
- ii. Factory Building No. 8245, MIEL area, Petaling Jaya
- iii. 1900, Lot No. 63, City of Kuala Lumpur
- iv. Lot No. 377, Section 32, Petaling Jaya

Reclassification of leased land, freehold land and facilities were made in 2015.

5. WORK IN PROGRESS

Consists of the following projects:

	GROUP & CORPORATION	
	2015	2014
	RM	RM
Gallery and Weaving Incubator Centre, Kota Belud, Sabah	624,997	491,123
Melaka Craf Cultural Complex	2,494,857	2,479,168
	<u>3,119,854</u>	<u>2,970,291</u>

Payments for projects / works in progress include payments to the service / goods provider (for non-physical work), building contractor and the project consultants, namely the Architects, Quantity Surveyors, Civil & Structural Engineers.

6. INVESTMENT IN SUBSIDIARIES

	CORPORATION	
	2015	2014
	RM	RM
At cost	<u>8,161,401</u>	<u>8,161,401</u>

Percentage of MHDC equity interest in the subsidiary companies are as follow:

<u>Subsidiary Companies</u>	<u>Equity Percentage</u>		<u>Main Activities</u>
	2015 %	2014 %	
i. Kraf Holdings Sdn. Bhd.	99.99	99.99	Fabrication, supply and distribution of handicraft products
ii. Syarikat Pemasaran Karyaneka Sdn. Bhd.	99.99	99.99	Marketing and distribution of handicraft products

All these subsidiaries were incorporated in Malaysia. The financial statements of the subsidiaries are not audited by the Auditor General.

7. INVENTORIES

Consists of:

	GROUP		CORPORATION	
	2015	2014	2015	2014
	RM	RM	RM	RM
Raw materials at cost	1,669,037	1,876,058	1,422,828	1,621,266
Allowance for Impairment	(56,326)	(62,279)	(42,685)	(48,638)
	<u>1,612,711</u>	<u>1,813,779</u>	<u>1,380,143</u>	<u>1,572,628</u>
Finished goods	6,218,100	7,204,322	616,392	1,119,445
Packaging and stationery	84,353	50,622	-	-
	<u>7,915,164</u>	<u>9,068,723</u>	<u>1,996,535</u>	<u>2,692,073</u>

8. TRADE RECEIVABLES

	GROUP		CORPORATION	
	2015	2014	2015	2014
	RM	RM	RM	RM
Trade Receivables	1,961,676	1,900,096	26,226	45,143
Provision for doubtful debts	(3,010)	(64,647)	(3,010)	(4,902)
	<u>1,958,666</u>	<u>1,835,449</u>	<u>23,216</u>	<u>40,241</u>

9. AMOUNT DUE FROM / (TO) SUBSIDIARY

The amount due from subsidiary is unsecured, interest free and has fixed term of repayment until 2015.

The amount to a subsidiary is unsecured, interest free and has no fixed term of repayment.

10. OTHER RECEIVABLES AND DEPOSITS

Other Receivables

	GROUP		CORPORATION	
	2015	2014	2015	2014
	RM	RM	RM	RM
Other Receivables	426,354	647,331	409,036	647,031
Provision for doubtful debts	(46,591)	(90,406)	(46,591)	(90,406)
	<u>379,763</u>	<u>556,925</u>	<u>362,445</u>	<u>556,625</u>

10. OTHER RECEIVABLES AND DEPOSITS (CONTINUED)

Other Receivables and Deposits

	GROUP		CORPORATION	
	2015 RM	2014 RM	2015 RM	2014 RM
Advances to staff	89,798	60,284	61,565	46,308
Advances to other accounts	76,165	162,958	11,439	11,959
Receivables - Vehicle loan fund	223,395	248,525	223,395	248,525
Receivables - Computer loan fund	339,194	334,307	339,194	334,307
Receivables - Education loan fund	206,571	216,947	206,571	216,947
Deposit paid	995,589	939,844	528,270	464,500
Account receivable	1,486,125	387,872	1,486,125	387,872
Goods and services tax (GST)	801,739	-	801,739	-
	4,218,576	2,350,737	3,658,298	1,710,418
Total	4,598,339	2,907,662	4,020,743	2,267,043

11. FIXED DEPOSITS

Fixed Deposit comprises of:

	GROUP		CORPORATION	
	2015 RM	2014 RM	2015 RM	2014 RM
Bank:				
Management Account	18,000,000	25,000,000	18,000,000	25,000,000
Development Account	35,000,000	36,000,000	35,000,000	36,000,000
	53,000,000	61,000,000	53,000,000	61,000,000
Licensed Finance Institutions:				
Development Account	990,154	960,385	-	-
Education Fund Loan Account	1,000,000	1,000,000	1,000,000	1,000,000
	1,990,154	1,960,385	1,000,000	1,000,000
	54,990,154	62,960,385	54,000,000	62,000,000

12. OTHER PAYABLES AND ACCRUALS

	GROUP		CORPORATION	
	2015 RM	2014 RM	2015 RM	2014 RM
Other Payables	2,184,263	2,851,433	1,147,318	2,202,124
Advances from Ministry	4,043,793	7,209,742	4,043,793	7,209,742
Deposit and Advance Received	188,890	254,099	220,079	246,830
Provision for Audit Fees	47,701	43,643	35,901	31,743
Amount due to Related Company	-	30,759	-	-
	6,464,647	10,389,676	5,447,091	9,690,439

12. OTHER PAYABLES AND ACCRUALS (CONTINUED)

Advances from Ministry are special government fund for program handled by Ministry of Tourism and Culture Malaysia (MOTAC). It's not for a specific period but it based on the implementation of the program. Expenses from this fund are not treated as expenses of MHDC. Adjustment will be made when MHDC make a payment on behalf of MOTAC for related program.

13. DEVELOPMENT FUND

	GROUP		CORPORATION	
	2015 RM	2014 RM	2015 RM	2014 RM
<u>Income Statement</u>				
Income				
Recognition of deferred grants :				
- Asset	5,471,300	5,797,923	5,471,300	5,797,923
- Income	34,344,312	35,130,720	34,344,312	35,130,720
Other income	12,785,617	16,398,106	436,576	3,086,844
	52,601,229	57,326,749	40,252,188	44,015,487
Expenditure				
Expenditure	(47,577,679)	(50,700,021)	(35,431,267)	(37,141,050)
Depreciation	(5,671,264)	(5,977,528)	(5,471,300)	(5,797,923)
	(53,248,943)	(56,677,549)	(40,902,567)	(42,938,973)
Surplus / (Deficit) of income over expenditure	(647,714)	649,200	(650,379)	1,076,514
<u>Deferred Grants</u>				
Balance as at 1 January	160,942,680	166,673,347	159,810,588	165,113,941
Current year development grants :				
- Asset	3,474,431	3,218,361	3,474,431	3,218,361
- Cash	(3,318,743)	(3,949,081)	(3,318,743)	(3,949,081)
- Income	34,344,312	35,130,720	34,344,312	35,130,720
Amortisation of deferred grants :				
- Asset	(5,471,300)	(5,797,923)	(5,471,300)	(5,797,923)
- Income	(34,344,312)	(35,130,720)	(34,344,312)	(35,130,720)
Adjustment of development fund	-	148,776	-	148,776
	155,627,068	160,293,480	154,494,976	158,734,074
Balance as at 31 December	154,979,354	160,942,680	153,844,597	159,810,588

14. VEHICLE LOAN FUND

	GROUP & CORPORATION	
	2015	2014
	RM	RM
Trade Receivables	223,395	248,525
Cash at bank	1,146,119	1,112,646
Account Receivables	1,270	9,293
	<u>1,370,784</u>	<u>1,370,464</u>
Transfer to Management Fund	(20,784)	(20,464)
	<u>1,350,000</u>	<u>1,350,000</u>

15. COMPUTER LOAN FUND

	GROUP & CORPORATION	
	2015	2014
	RM	RM
Trade Receivables	339,194	334,307
Cash at bank	23,668	14,155
	-	13,226
	<u>362,862</u>	<u>361,688</u>
Transfer to Management Fund	(12,862)	(11,688)
	<u>350,000</u>	<u>350,000</u>

16. EDUCATION LOAN FUND

	GROUP & CORPORATION	
	2015	2014
	RM	RM
Trade Receivables	206,571	216,947
Account receivable	12,575	12,021
Fixed deposits	1,000,000	1,000,000
Cash at bank	553,448	589,813
	<u>1,772,594</u>	<u>1,818,781</u>

17. HIRE PURCHASE PAYABLES

	GROUP	
	2015 RM	2014 RM
Hire purchase minimum repayment		
Not more than 1 year	62,088	32,880
More than 1 year but less than 5 years	111,525	39,793
	173,613	72,673
Less : Future finance expenses	(14,850)	(4,495)
Hire purchase current value liabilities	158,763	68,178
Represented as:		
Repayable within 12 months	55,562	29,779
Repayable after 12 months	103,201	38,399
	158,763	68,178

Hire purchase liability interest rates at 4.66% to 6.36% (2014 : 5.43% to 6.36% per annum) for Syarikat Pemasaran Karyaneka Sdn. Bhd.

18. DEFERRED TAX

	GROUP	
	2015 RM	2014 RM
Balance at beginning of the year	37,433	45,091
Recognised in the Income Statement (Note 23)	(4,167)	(7,658)
Balance at end of the year	33,266	37,433
Deferred tax balances generated by the tax effects of temporary differences arising from:		
Capital allowance in excess of depreciation	65,085	54,477
Hire purchase loan	(31,819)	(17,044)
	33,266	37,433

19. INCOME

	GROUP		CORPORATION	
	2015 RM	2014 RM	2015 RM	2014 RM
Government Grants (Management)	40,402,600	43,677,499	40,402,600	43,677,499
Amortisation of Development fund	39,815,611	40,928,643	39,815,611	40,928,643
Return of expenditure	7,866,324	4,091,826	7,866,324	4,091,826
Interest and return on investment	2,141,427	2,075,740	2,108,115	2,014,809
Rental	877,612	1,006,731	1,082,836	1,187,565
Return on sale of merchandise	12,874,690	14,029,402	582,725	750,071
Return on sale of asset	25,847	-	25,847	-
Gain on disposal of Wisma Batek	-	14,708,224	-	14,708,224
Other returns on investment	10,000	-	10,000	18,000
Other income	53,086	7,000	19,322	-
	104,067,197	120,525,065	91,913,380	107,376,637

Included are sales from SDSI shop of RM187,277 (2014 : RM380,119). The SDSI shop was established on 21 March 2012 and it promoting craft product from 405 national craft entrepreneurs under SDSI's project.

20. STAFF COSTS

	GROUP		CORPORATION	
	2015	2014	2015	2014
Number of employees at the end of financial year	814	833	723	729
	RM	RM	RM	RM
Salary and wages	24,156,748	23,638,601	22,291,068	21,607,965
Fixed allowances	6,271,744	6,026,374	6,271,744	6,026,374
Statutory contribution to staff	4,289,504	4,207,061	3,932,250	3,836,326
Overtime allowances	1,153,608	1,197,774	935,580	1,012,337
Other financial benefits	3,091,383	1,969,623	2,148,978	1,552,878
	38,962,987	37,039,433	35,579,620	34,035,880

21. ADMINISTRATION COSTS

	GROUP		CORPORATION	
	2015 RM	2014 RM	2015 RM	2014 RM
Travel and subsistence expenses	1,701,580	1,757,928	1,585,971	1,630,198
Transportation of goods	31,928	498,704	10,360	491,885
Communications and utilities	4,399,095	4,826,524	4,286,487	4,708,737
Rental	1,245,120	1,953,455	377,535	1,199,653
Supply of materials for repairs	372,463	469,559	372,463	467,624
Other materials and supplies	10,297,600	10,175,995	3,678,496	2,338,313
Maintenance and minor repairs outsourced	6,539,552	5,428,635	6,405,782	5,244,574
Professional fees, other services and hospitality	37,567,137	38,712,426	37,067,021	37,641,815
Gifts	15,000	6,000	15,000	6,000
Other payments	1,163,643	1,389,979	1,005,608	1,167,788
	63,333,118	65,219,205	54,804,723	54,896,587

22. IMPAIRMENT AND WRITTEN OFF

	GROUP		CORPORATION	
	2015 RM	2014 RM	2015 RM	2014 RM
Depreciation of fixed asset	6,864,378	7,391,876	6,664,414	7,212,271
Asset written off	171,479	177,524	171,479	175,495
Bad debts written off	85,885	111,705	85,885	86,582
Provision for doubtful debts	(45,707)	(127,841)	(45,707)	(127,841)
Stock impairment	(5,953)	8,101	(5,953)	8,101
	7,070,082	7,561,365	6,870,118	7,354,608

23. TAXATION

	GROUP		CORPORATION	
	2015 RM	2014 RM	2015 RM	2014 RM
Current Malaysian Taxation	33,593	965,699	-	933,986
Tax overprovided in YA 2014	-	759	-	-
Tax underprovided in YA 2008	241,008	-	241,008	-
Tax underprovided in YA 2009	-	-	-	-
Tax underprovided in YA 2010	-	-	-	-
Tax underprovided in YA 2011	15,642	-	15,642	-
Tax underprovided in YA 2012	453,358	-	453,358	-
Tax provision in YA 2015	1,126,346	-	1,126,346	-
Deferred Tax (Note 18)	(4,167)	(7,658)	-	-
	1,865,780	958,800	1,836,354	933,986

Reversal of tax provision for YA 2008, 2009, 2010, 2011 dan 2012 were made in the current year.

24. DIVIDENDS

Syarikat Pemasaran Karyaneka Sdn. Bhd. has paid a final dividend under single tier exempt dividend of RM10,000 for the financial year ended 31 December 2014, at rate of RM0.00142 per share (2013 : RM18,000).

25. CASH AND CASH EQUIVALENTS

	GROUP		CORPORATION	
	2015	2014	2015	2014
	RM	RM	RM	RM
Cash in hand and at bank	14,339,529	15,955,058	12,513,260	14,813,028
Fixed deposits	54,990,154	62,960,385	54,000,000	62,000,000
	69,329,683	78,915,443	66,513,260	76,813,028

26. CAPITAL COMMITMENTS

As at 31 December, commitments of Corporation are as follows :

	CORPORATION	
	2015	2014
	RM	RM
The amount that has been approved but not contracted	1,697,964	2,146,844
The amount that has been contracted but not finalised	1,279,287	1,824,459
	2,977,251	3,971,303

27. RELATED PARTY DISCLOSURES

Significant related party transactions during the financial year

	GROUP&CORPORATION	
	2015	2014
	RM	RM
Sales of goods to		
- Syarikat Pemasaran Karyaneka Sdn. Bhd.	156,579	37,326
- Kraf Holdings Sdn Bhd	-	-
	156,579	37,326
Purchases of goods from		
- Syarikat Pemasaran Karyaneka Sdn. Bhd.	53,185	83,708
- Kraf Holdings Sdn Bhd	688,294	777,211
	741,479	860,919
Rental received - Syarikat Pemasaran Karyaneka Sdn. Bhd.	205,224	180,834
Significant related party balances :		
	2015	2014
	RM	RM
Amount due from subsidiary companies	109,688	105,085
Amount due to subsidiary companies	(24,389)	(107,971)
	85,299	(2,886)

In the normal course of business, MHDC undertakes on agreed terms, transactions with its holding company and related company.



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