

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966)

**Reports and financial statements
for the year ended 31 December 2025**

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966)

**Reports and financial statements
for the year ended 31 December 2025**

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**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**
(Registration No: FPM-001-14-16102017)

Statement by the Executive Committee

In the opinion of the Executive Committee, the financial statements set out on pages 5 to 10 are drawn up in accordance with Malaysian Private Entities Reporting Standard issued by the Malaysian Accounting Standard Board so as to give a true and fair view of the state of affairs of **PERSATUAN HAK KESIHATAN WANITA** as at 31 December 2025 and of the results and cash flows for the year then ended.

On behalf of the Executive Committee

President :



**FARA AMALINA BINTI FIRDAUS
MUHAMMAD ROM**

Hon. Secretary General :



SUBBALAKSHMI A/P SANKARARAMAN

Hon. Treasurer :



SUBATRA JAYARAJ

Petaling Jaya

Date: 11 MAY 2026

SUNDAR & ASSOCIATES (AF1127)

CHARTERED ACCOUNTANTS (M)

T2-L08-1B, Level 8, Tower 2, PJ33 Mall, No.3, Jalan Professor Khoo Kay Kim, Seksyen 13,
46200 Petaling Jaya, Selangor Darul Ehsan.

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Independent Auditors' Report to the Members of PERSATUAN HAK KESIHATAN WANITA (REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)

(Registered under the Societies Act 1966)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **PERSATUAN HAK KESIHATAN WANITA**, which comprise the statement of financial position as at 31 December 2025, and the income and expenditure account and receipt and payment account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, as set out on pages 5 to 10.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Association as at 31 December 2025, and of its financial performance and its cash flows for the year then ended in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Societies Act 1966 in Malaysia.

Basis for Opinion

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Association in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

Responsibilities of the Executive Committee for the Financial Statements

The Executive Committee of the Association are responsible for the preparation of financial statements of the Association that give a true and fair view in accordance with Malaysian Private Entities Reporting Standard and the requirements of the Societies Act 1966 in Malaysia. The Executive Committee are also responsible for such internal control as the Executive Committee determine is necessary to enable the preparation of financial statements of the Association that are free from material misstatement, whether due to fraud or error.

**Independent Auditors' Report to the Members of
PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**
(Registered under the Societies Act 1966) (cont'd)

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Association as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

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

We communicate with the Executive Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Independent Auditors' Report to the Members of
PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**
(Registered under the Societies Act 1966) (cont'd)

Other Matters

This report is made solely to the members of the Association, as a body, in accordance with Section 66 of the Societies Act 1966 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



SUNDAR & ASSOCIATES
AF No: 1127
Chartered Accountants (M)



SUNDARASAN A/L ARUMUGAM
01876/02/2028 J
Chartered Accountant (M)

Petaling Jaya

Date : 11 MAY 2026

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966)

**Statement of financial position
as at 31 December 2025**

	Notes	2025 RM	2024 RM
Non-current asset			
Property, plant and equipment	5	307	614
Total non-current asset		<u>307</u>	<u>614</u>
Current asset			
Cash and cash equivalents	6	138,632	88,407
Total current asset		<u>138,632</u>	<u>88,407</u>
Total assets		<u>138,939</u>	<u>89,021</u>
Accumulated fund			
Balance brought forward		85,721	70,100
Surplus for the year		49,418	15,621
Balance carried forward		<u>135,139</u>	<u>85,721</u>
Current liability			
Accruals	7	3,800	3,300
Total current liability		<u>3,800</u>	<u>3,300</u>
Total liability		<u>3,800</u>	<u>3,300</u>
Accumulated fund and liability		<u>138,939</u>	<u>89,021</u>

The annexed notes form an integral part of the financial statements

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966)

**Income and expenditure account
for the year ended 31 December 2025**

		2025 RM	2024 RM
Revenue	8		
Grant received		117,694	80,439
Public funds		63,513	32,574
Programme		31,770	25,439
Contribution		8,490	7,454
Membership fees		1,630	1,450
		<u>223,097</u>	<u>147,356</u>
Less:			
Administrative expenses			
Coordinator fees		72,871	17,686
Salary, allowance and bonus		45,508	43,470
Accounting fee		3,000	2,800
Upkeep of website		1,080	1,000
Telephone charges		934	524
Auditors' remuneration		856	556
Upkeep of computers		519	518
Printing and stationery		469	424
Subscription fees		85	615
Postage and courier		45	211
Upkeep of office		-	139
		<u>125,367</u>	<u>67,943</u>
Depreciation			
Computer		307	956
Office equipment		-	165
		<u>307</u>	<u>1,121</u>
Other operating expenses			
Hotline management		26,080	27,480
Food supplies and refreshment		11,470	15,805
Travelling expenses		4,874	5,055
Accommodation expenses		2,971	5,054
Rental facilities		1,650	6,152
Professional fee		960	800
Meeting expenses		-	2,325
		<u>48,005</u>	<u>62,671</u>
Total expenditure		<u>173,679</u>	<u>131,735</u>
Surplus before tax	9	49,418	15,621
Taxation	10	-	-
Surplus for the year		<u>49,418</u>	<u>15,621</u>
Accumulated surplus brought forward		85,721	70,100
Accumulated surplus carried forward		<u>135,139</u>	<u>85,721</u>

The annexed notes form an integral part of the financial statements

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)**

(Registered under the Societies Act 1966)

**Receipt and payment account
for the year ended 31 December 2025**

	2025 RM	2024 RM
OPENING BALANCE (1 JANUARY)	88,407	71,865
RECEIPTS		
Grant received	117,694	80,439
Public funds	63,513	32,574
Programme	31,770	25,439
Contribution	8,490	7,454
Membership fees	1,630	1,450
	<u>223,097</u>	<u>147,356</u>
LESS : PAYMENT		
Coordinator fees	72,871	17,686
Salary, allowance and bonus	45,508	43,470
Hotline management	26,080	27,480
Food supplies and refreshment	11,470	15,805
Travelling expenses	4,874	5,055
Accounting fee	2,800	3,000
Accommodation expenses	2,971	5,054
Rental facilities	1,650	6,152
Upkeep of website	1,080	1,000
Professional fee	960	800
Telephone charges	934	524
Auditors' remuneration	556	556
Upkeep of computers	519	518
Printing and stationery	469	424
Subscription fees	85	615
Postage and courier	45	211
Meeting expenses	-	2,325
Upkeep of office	-	139
TOTAL PAYMENT	<u>172,872</u>	<u>130,814</u>
CLOSING BALANCE (31 DECEMBER)		
Cash at bank	<u>138,632</u>	<u>88,407</u>

The annexed notes form an integral part of the financial statements

PERSATUAN HAK KESIHATAN WANITA (REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE MALAYSIA)

(Registered under the Societies Act 1966)

Notes to the financial statements – 31 December 2025

1. Association information

The financial statements of the Association are presented in Ringgit Malaysia (RM).

The financial statements were authorised for the issue by the Executive Committee on 11 MAY 2026

2. Compliance with Financial Reporting Standards and the Societies Act 1966

The financial statements of the Association have been prepared in compliance with Malaysian Private Entities Reporting Standard (MPERS) issued by the Malaysian Accounting Standards Board (MASB) and the provisions of the Malaysian Societies Act 1966.

3. Basis of preparation

The financial statements of the Association have been prepared using historical cost bases.

The Association has used estimates and assumptions in measuring the report amounts of assets and liabilities at the end of the reporting period and the reported amounts of revenues and expenses during the reporting period. Judgements and assumptions are applied in the measurement, and hence, the actual results may not coincide with the reported amounts.

4. Significant accounting policies

4.1 Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation.

Property, plant and equipment are depreciated on a straight line basis over their estimated useful lives. The principal annual rate used are as follow :-

	Annual rates of depreciation
Office equipment	20%
Computer	20%

4.2 Employment benefits

Salaries and allowances are recognised as an expense in the period in which the associated services are rendered by employee.

4.3 Grant income recognition

Income from grants is recognised on receipt basic during the year.

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE
MALAYSIA)**

(Registered under the Societies Act 1966)

Notes to the financial statements – 31 December 2025 (cont'd)

5. **Property, plant and equipment**

Gross carrying amount:	Office equipment	Computer	Total
	RM	RM	RM
At 1 January 2025	2,223	4,780	7,003
Addition	-	-	-
Disposal	-	-	-
At 31 December 2025	<u>2,223</u>	<u>4,780</u>	<u>7,003</u>

Accumulated depreciation and impairment losses:	Office equipment	Computer	Total
	RM	RM	RM
At 1 January 2025	2,222	4,167	6,389
Addition	-	307	307
Disposal	-	-	-
At 31 December 2025	<u>2,222</u>	<u>4,474</u>	<u>6,696</u>

Net carrying amount:	Office equipment	Computer	Total
	RM	RM	RM
At 1 January 2025	<u>1</u>	<u>613</u>	<u>614</u>
At 31 December 2025	<u>1</u>	<u>306</u>	<u>307</u>

6. **Cash and cash equivalents**

	2025	2024
	RM	RM
Cash at bank	138,632	88,407
	<u>138,632</u>	<u>88,407</u>

7. **Accruals**

	2025	2024
	RM	RM
Accruals	3,800	3,300
	<u>3,800</u>	<u>3,300</u>

**PERSATUAN HAK KESIHATAN WANITA
(REPRODUCTIVE RIGHTS ADVOCACY ALLIANCE
MALAYSIA)**

(Registered under the Societies Act 1966)

Notes to the financial statements - 31 December 2025 (cont'd)

8. Revenue

The revenue of the Association comprises contribution and donations from the public, corporate bodies, non - governmental bodies for all its activities.

Contribution and donation is recognised on cash receipt basis.

9. Surplus before tax

Surplus before tax has been arrived at after charging:

	2025	2024
	RM	RM
Rental facilities	1,650	6,152
Auditors' remuneration	800	500

10. Taxation

There is no tax expense as the income of the Association is tax-exempted under Schedule 6 of the Income Tax Act 1967.