

CORPORATE PROFILE

Linking Strategy To Value







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KHAIRUDDIN HASYUDEEN & RAZI

A Partner In Strategic Excellence

OVERVIEW

Since our inception in 1992, KHR has established its presence in the corporate community and emerged as one of the leading business professional firms in Malaysia. Our team comprises of highly skilled and dedicated professionals with offices located in the northern, central and southern region of Peninsular Malaysia. Within the past decade, our growth had been immense and we have since built on our knowledge, diversified our areas of expertise and maximised our human capital.

Our focus has always been on our clients as well as the industries within which they operate. This has strengthened our ability to provide integrated business advice and services in Strategy, Assurance and Taxation by linking our strategic business solutions with value-added offerings that enhances our clients' overall enterprise value.

Our Vision

To be the preferred business advisor in enterprise value enhancement.

Our Mission

To provide advise and assurance on strategic, operational and compliance areas in facilitating clients to enhance their enterprise value.



OUR SERVICES

ASSURANCE

The collapse of giant corporations due to corporate irregularities compels businesses to shoulder greater responsibilities due to the establishment of new standards in corporate and financial reporting.

In their bid to maximise their shareholders value and sustainability, corporations of today are placing more emphasis on its corporate governance, transparency and accountability.

Possessing more than a decade of knowledge and expertise, KHR is dedicated to provide assurance on your financial reporting infrastructure and operations, helping you to improve the standards of reporting and adapt to the regulatory requirements. Going beyond providing traditional assurance services, our business professionals adopts strategic and risk-based approach in assisting you to improve your performance, mitigating risks as well as enhancing your enterprise value.

Our range of assurance services are aimed to facilitate you in streamlining your operations and achieve your bottom line objectives by enhancing compliance of your corporate reporting obligations as well as increasing the standard of your corporate governance.



Financial Statements Audit

Our Financial Statements Audit service provides assurance and attestation to the information regarding your financial performance in order to address the statutory requirements of corporate reporting and manage any existing or potential regulatory risks.

In addition to that, we review the vital elements of your internal control and processing systems to identify critical risk areas to be mitigated as well as provide recommendations for improvements.

Financial Due Diligence

KHR's Financial Due Diligence Services provides you with an independent and professional perspective on the potential acquisition encompassing its strategic and financial aspects.

Through our comprehensive review, in-depth analysis and unbiased advice on its financial position, performance and prospects as well as critical success factors in the context of its industry and market conditions, we aim to enhance your understanding of the target companies enabling you to make the right decision on the proposed investment.

Financial Investigations

Through our Financial Investigation services, we are involved in obtaining, collating and analysing information to help you make the best decisions on specific transactions or segments of your business.

We assist you in investigating and evaluating financial discrepancies and improper business conducts to reduce the risk of fraud and disputes as well as providing independent and professional advice on handling these sensitive matters confidentially.

Other Special Purpose Assurance & Investigate Assignments

In ensuring credibility and quality financial information, our Special Purpose Assurance and Investigation services are designed to assess and attest to the specific parts of the information to ensure its accuracy and in adherence to the requirements.

▼ IT Audit & Related Technology Services

Information System Audit

The audit includes a review of the auditees' accounting and overall information system to ensure all the information system's output is reliable to support the external auditors' audit opinion on the financial statements of the auditees;

Information System Control Review

This includes independent review of the information system employed by the auditee to ascertain whether adequate controls have been established by management to ensure that the information system infrastructure and applications are meeting the auditee's business needs and operating effectively and efficiently. This includes both general and specific controls employed in the information system use and the protection of information assets. An assessment of the entity's information delivery process is also part of this review process;

Review of Information System Support

This includes a review of the availability of continuous support for both the entity's hardware and software from its vendors and suppliers;

Review of System & Infrastructure Life Cycle

This includes a detailed review of the system and its infrastructure's life cycle to ascertain the need for further capital expenditures to support future expansion and development requirements;

Review of information system, its disaster recovery plan and business continuity plan. This include a review of the auditee's business continuation plan and disaster recovery plan and testing these plans to ensure they are in good working condition;

Providing specific purpose written information system program to solve clients' issues. This includes provision of specific purpose written software to resolve clients' accounting and management issues including customizations of accounting systems, recommendations for improvising the information system in use and other upgrades including best practices of reconciliation works and management solutions. Included herein is our customization service for clients' requirements to ensure all information system acquired can be utilized based on the client's individual needs and preferences;

Business Process Re-Engineering

This includes a review of the client's existing business processes and identifying improvisation possibilities. Business re-engineering process shall also involve benchmarking against the individual industry's best practices;

Outsourcing Services

Amongst the outsourcing services that can be provided includes the outsourcing of general and specific accounting services. General accounting services includes the maintenance of a full set of accounting records and also the production of financial statements (in compliance with FRS Standards) derived from a set of trial balance already prepared by the client. This form of compilation shall be extremely useful for larger corporations who presently lack the expertise to produce FRS standards-compliant financial statements for its auditors to perform their annual audit. The specific accounting services include the provision of outsourced payroll preparation for the management. This is extremely useful in companies with a high number of staff performing various functions with variable pay brackets i.e a factory with many staff including overtime pay;

Change Management

This involves assisting clients in succession planning, settlement and transition management. This includes advisory roles in impending changes and realization of values from improvisations and its preparations. We also assist the clients where they wish to establish a clear and concise policy regarding its succession planning and processes. Including herein is the remuneration packages and settlement terms for the respective parties including in cases of partnerships, their repayment terms; and

System Integration Services

This includes services for systems integrations when clients require two or more systems to be integrated and merged. This may involve SAP systems or other systems deployed by the clients.



OUR SERVICES

TAXATION

As we move towards a globalised marketplace, the formulation and implementation of new regulations imposed on corporate and individual taxpayers creates challenges for them in ensuring compliance with the regulatory obligations. In understanding the complexities involved in managing your various tax requirements, KHR is committed to assist and provide support to you in ensuring timely compliance. In addition to that, we will also identify and optimise tax-saving opportunities as well as minimising potential liabilities.

We believe that by ensuring that your taxation needs are properly taken care of, it allows you to focus your attention on other core areas of your business and personal responsibilities. Thinking out of the box, we strive to offer personalised counsel and tailor-made solutions to meet the your specific yet distinct needs. Utilising our knowledge and experience, our approach will be to develop and implement personalised, systematic and innovative solutions that will address your critical tax requirements.

Our team members are dedicated to enhance and add value to our service offerings by facilitating you to increase your understanding on taxation matters as well as ensuring that our tax strategising efforts contribute towards maximising your enterprise value.



▼ Tax Advisory

The complexities of fiscal changes and complications arising from taxation matters pose as challenges for individual and corporate taxpayers in adhering to their increased regulatory obligations. While this can be burdensome to many, we believe that these challenges can be overcome through in-depth understanding of the specific tax issues and requirements, careful and strategic planning as well as innovative approach to finding solutions in mitigating your tax risks.

Our Tax Advisory services comprises of Individual and Corporate Tax Planning, Cross-Border Taxation Strategy, Tax Risk Management, and Incentive planning. We deliver tailored solutions to address your tax needs in our aim to optimise your tax position and reduce the impact of tax liabilities.

▼ Tax Management

Compliance is an integral element within the core of all our taxation activities. KHR's Tax Management services, comprising Income Tax, Withholding Tax and Real Property Gains Tax (RPGT) concentrates on increasing the effectiveness of your business process by ensuring its adherence to the regulatory requirements of your tax obligations as well as its timelines to the critical deadlines as specified by the authority.

Encompassing all aspects of compliance, our services range from preparing and coordinating the submission of tax return forms, to managing your liaison with the Inland Revenue Board of Malaysia. We leverage on our knowledge and experience to the your advantage by providing strategic advice on identifying and securing tax savings as well as managing risks, thus enabling you to benefit from a more organised and effective tax procedure.

▼ TR Scan

TR Scan is our own developed product created to review and analyse your tax position. This includes both personal tax and other entities including corporations, foundations and others. TR Scan will provide a preliminary diagnostic of the issues requiring attention and we will then proceed to assist you to address them. TR Scan works on risk-based approach.



▼ Indirect Tax

It is often that indirect taxes such as sales tax and service tax were being overlooked as causing impact on businesses. Due to the expanding global marketplace, fiscal changes including indirect taxes will result in major cost burdens and regulatory compliance issues.

To overcome these challenges, our Indirect Tax services, encompassing Sales Tax and Service Tax as well as Stamp Duties will assist you in managing and controlling indirect tax risks and compliance in the local as well as international level.

Working proactively with you and understanding your specific industries, we also facilitate you in your indirect tax planning efforts, seeking opportunities for incentive schemes and identify problem areas for rectifications in order to help you reduce your liabilities and maximise your tax saving opportunities.

▼ Goods And Services Tax (GST)

- GST readiness review
- Business Start-Ups GST Registration – Mandatory & Voluntary
- GST implementation process
- GST post-implementation review
- GST system review and mapping
- Review of GST return & GST health check
- Internal GST training & workshop



OTHER SERVICES

Leveraging from our knowledge and experience, we focus on the issues affecting your organisation and develop solutions to address the specific industry and organisational challenges. Utilising the resources within KHR, we deliver integrated business solutions to accomplish your corporate goals, which will eventually enhance the value of your enterprise.

▼ Enterprise Risk Management

Our risk management framework focuses on the enterprise wide risk identification, assessment and control measures that would assist you to improve your organisations' risk management approach in enabling your organisation to achieve its corporate objectives. In addition to that, we provide recommendations for improving your risk management processes by encouraging risk awareness among your team members as well as enhancing the sharing of risk related information.

Through our approach, we aim to enhance your enterprise and shareholder value through improved business performance by having better risk management.

▼ Internal Audit

We believe that the strategic and risk-based approach adopted by our internal audit professionals will help you to improve performance and operating efficiency, whilst maintaining risks at a tolerable level.

With close collaboration with you, our Internal Audit approach can be structured to suit your unique and specific business needs. Our range of available approaches are :

- Setting up of the Internal Audit function within your organisation
- Total outsourcing of the Internal Audit function
- Assisting your Internal Audit department through co-sourcing of the specific functions in the Internal Audit Department.
- Independent assessment and quality review of your existing Internal Audit Department

By combining our knowledge, technology and experience, you would be the beneficiaries of greater assurance with a deeper insight into matters pertaining to improving your corporate governance and the control processes in your organisation.

We have worked with some of the most reputable and dynamic companies in Malaysia and are proud of the opportunities to provide our contributions as part of the nation's engines of growth. We believe that our experience, knowledge and exposure in the broad spectrum of business locally and globally would be valuable to guide and facilitate our clients in achieving success in their ventures as well as improving their competitive edge.

OUR CLIENTS







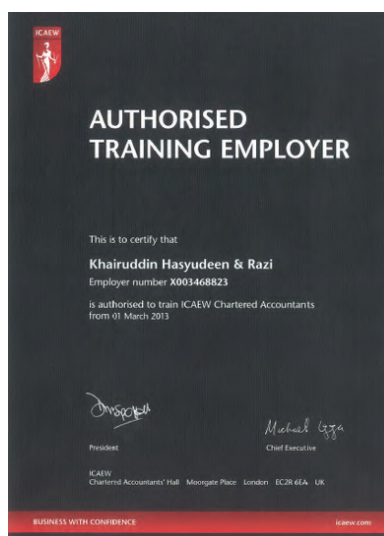
CAREER DEVELOPMENT

Career development describes the lifelong process of managing life, learning and work. The learning never stops at KHR. We will provide you with every means and opportunity available to help you achieve rapid professional growth, in a supportive, collaborative environment. Whether it's on-the-job training, in-house and external trainings, we want to develop you to your fullest potential, and equip you with the tools you need to advance your career.

KHR offers sponsorship to successful candidates for all Professionals Qualifications: ICAEW, ACCA, MICPA-ICAA, CPA AUSTRALIA and CIMA. We are also providing study leave in order for you to focus through your professional exams.



ACCA
Approved Employer
Professional Development



ICAEW
Authorised Training Employer



ACCA
Approved Employer
Trainee Development
Platinum Level

OUR PEOPLE



**Ahmad Khairuddin
Mat Salleh**

Managing Partner

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Ahmad Khairuddin is an accountancy graduate from University Kebangsaan Malaysia. Presently he is a member of the Malaysian Institute of Accountants (MIA) and CPA Australia. Over the years, Ahmad Khairuddin has obtained and developed vast assurance and compliance skills and experience to provide the core services of the firm to a wide range of clients, focusing on government agencies and government-linked companies. His other clients are involved property development, construction, services, co-operative societies, associations, and non-profit organisations. He is also involved in professional development activities of KHR.



**Ahmad Razi
Mohd Noor**

Partner

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Ahmad Razi , a member of the Malaysia Institute of Accountants (MIA), CPA Australia and he is responsible for the operation and development of the firm's practice in Alor Setar. He has over 10 years of experience in auditing, taxation and business advisory. Prior to being a partner of KHR, he founded his own firm based in Alor Setar for about 6 years. His experience include auditing and tax consulting for clients involved in various sectors such as manufacturing, trading, property development and construction. Ahmad Razi is also involved in various restructuring, due diligence, internal control reviews and investigative audit assignments. Ahmad Razi is currently a committee of MIA Kedah/Perlis branch.



**Mohd Arif
Haji Yusa**

Partner

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Mohd Arif is responsible in managing our Melaka office operations and has experience in public practice since 1987. He holds an Advanced Diploma in Accountancy from ITM, is a member of the Malaysian Institute of Accountants (MIA) and CPA Australia. He specialises in Public Sector Accounting Management and has vast experience in financial audit assignments for government organisations and agencies, higher learning institutions as well as private corporations. In addition to that, he is also involved in assignments such as in business evaluations and internal control reviews. Mohd Arif actively participates in professionals bodies and NGOs, holding various positions such as the Treasurer of MIA Melaka branch, Chairman of the Anti Smoking Campaign Supporter's Club Malacca, and the Treasurer of the MAPIM Central Malacca.



**Ahmad Shahrul
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A graduate from Universiti Utara Malaysia with a degree in Accounting, he is a member of the Malaysian Institute of Certified Public Accountants (MICPA), Malaysian Institute of Accountants (MIA), Certified Information Systems Auditor (CISA) and Institute of Chartered Accountants in Australia. Shahrul's extensive audit experience, includes audit involvement in industries such as banking and financial institutions, airlines, insurance, stock broking, transportation and logistics, property and trading, and manufacturing. Shahrul was also involved in several proposed initial public offerings exercise and investigative audit assignments.



**Tengku Shahrizanny
Tengku Abdullah**

Partner

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Tengku Shahrizanny is responsible for managing KHR office in Kota Bharu. He holds a Bachelor in Accountancy from UKM and graduated from UiTM Shah Alam with Master in Business Administration. He joined KHR upon graduation in 1994 and was attached to the Kuala Lumpur office where he rose through the ranks to the position of Audit Senior. In 1997 he was entrusted to manage the then newly established Kota Bharu office. Tengku Shahrizanny is a member of the Malaysian Institute of Accountants (MIA) and CPA Australia.



OUR OFFICES

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