



**Shareholders Benefit
from Dividend
股东受益于股息**





Bosses, shareholders,
do you know. . .
老板们，股东们，
你们知不知道。。。

There is no tax on
receiving dividends!
收取股息是不必缴税的
噢！

Will not affect cash
operations!
不会影响现金营运的噢！

Must be distributed from
the accumulated profit!
必须是从累计盈利分发的
噢！

DIVIDEND
股息

What is Dividend ?

什么是股息？

Dividends are funds resulting from profitable operations that firms distribute directly to the firm's owners—the shareholders. Companies typically pay dividends to shareholders just after the end of a financial reporting period if the Company is solvent.

股息是指公司从运营中的获利直接分配给公司所有者（即股东）的资金。如果公司具有偿付能力,公司通常在一年财务报告期结束后才向股东派发股息。



Criteria For Dividend :

- According to Companies Act 2016 subdivision 6 (Section 131 until 133).
- Dividends payable from profits only.



1. No dividend shall be payable to the shareholders of any company except out of profits.

除利润外，不得向任何公司的股东支付股息。

2. Every director or manager of a company who willfully pays or permits to be paid any dividend out of what he knows is not profits except pursuant to section 131 & 132

公司的每位董事或经理，只要依照第131和132条的规定，自愿从他所知道的不是利润中支付或允许支付任何股息，



Criteria For Dividend Cont.

- a) Shall without prejudice to any other liability be guilty of an offence against this Act; and

必须公正对待于承担任何其他违反本条例的行为;和

- b) Shall also be liable to the creditors of the company for the amount of the debts due by the company to them respectively to the extent by which the dividends so paid have exceeded the profits and that amount may be recovered by the creditors or the liquidator suing on behalf of the creditors.

还应分别对公司应付给他们的债权人的债权承担责任, 其支付的股息超过了利润的程度, 债权人或清算人可以追回该数额。

PENALTY: Imprisonment for a term not exceeding five years or to a fine not exceeding three million ringgit or to both.

刑罚: 监禁不超过五年或罚款不超过三百万零吉令吉或两者兼施。

Criteria For Dividend Cont.

3. If the whole amount is recovered from one director or from the manager he may recover contribution against any other person liable who has directed or consented to the payment.

如果从一位董事或一位经理那里收回了全部款项，其董事或经理可以向任何其他责任人收回所获款额。

4. No liability by this section imposed on any person shall on the death of the person extend or pass to his executors or administrators nor shall the estate of any such person after his decease be made liable under this section.

本条文不规定在其死亡时将其所获股息转嫁给其执行人或管理人或在死亡后规定其他人拥有其股息。

5. In this section "dividend" includes bonus and payment by way of bonus.

“股息”包括奖金和通过奖金支付的方式。



In addition, cash flow forecast and solvency test is required to allow dividend.

再来，在评定派发股息时公司必须进行现金流量预测和偿付能力测试。

Period Start End	Actuals	Forecast				Total
	Dec W3 19-Dec-16 25-Dec-16	Dec W4 26-Dec-16 01-Jan-17	Jan W1 02-Jan-17 08-Jan-17	Jan W2 09-Jan-17 15-Jan-17	Jan W3 16-Jan-17 22-Jan-17	
OPENING BALANCE	1,032	(10,393)	(16,268)	(15,197)	6,616	1,032
RECEIPTS						
Customer Receipts	0	3,475	3,972	3,686	3,742	697,525
Other Cash Flow	2,626	7,272	2,727	21,727	2,762	90,197
Debt Movement	0	0	0	0	0	0
Dividends	0	0	0	0	0	5,541
Intercompany Payments (IC)	0	0	0	0	0	0
Cash Pool Actual Only (IC)	0	-	-	-	-	0
TOTAL RECEIPTS	2,626	10,747	6,699	25,413	6,504	793,263
PAYMENTS						
Taxes	30	3,997	2,500	90	145	6,907
Payroll	2,626	727	277	2,172	2,762	61,647
Intercompany Payments (IC)	10,000	10,000	1,000	1,000	2,000	24,000
Interest	36	193	182	90	145	1,591
Debt Movement	85	30	145	66	90	706
Acquisitions	93	36	193	182	90	1,377
Dividends	0	0	0	0	0	78
Cash Pool Actual Only (IC)	0	-	-	-	-	0
TOTAL PAYMENTS	14,051	16,622	5,628	3,600	5,312	100,617
NET CASH FLOWS	(11,425)	(5,875)	1,071	21,813	1,192	692,646
CLOSING BALANCE	(10,393)	(16,268)	(15,197)	6,616	7,808	693,678

Appendix 2: Sample of cash flow forecast



The Solvency Test

(For the purpose of financial assistance)

Trading Solvency



The company is able to pay its debts as they become due in the normal course of business.

该公司能够在正常业务过程中偿还到期的债务。

Balance Sheet Solvency



The value of the company's assets is greater than the value of its liabilities, including contingent liabilities.

公司资产的价值大于其负（包括或有负债）的价值。



21 MAR 2014

SELANGOR MALAYSIA

WARRANT NO.
[REDACTED]

MALAYSIAN TAX VOUCHER

DIVIDEND NO.	TYPE OF DIVIDEND	CATEGORY OF DIVIDEND	FOR YEAR ENDED	ENTITLEMENT DATE	DATE OF PAYMENT
[REDACTED]	INTERIM	SINGLE TIER DIVIDEND	31 DECEMBER 2013	07 MARCH 2014	20 MARCH 2014

NO. OF SHARES OF RM 0.10 EACH	DIVIDEND RATE	GROSS DIVIDEND (RM)	INCOME TAX (RM)	NET DIVIDEND (RM)
1,000	3.0 SEN PER SHARE	[REDACTED]	-	[REDACTED]

We hereby certify that no tax is deductible from the single tier dividend under Section 108 of the Income Tax 1967. The single tier dividend is not taxable in the hands of the shareholders pursuant to paragraph 12B of schedule 6 of the said Act.

Yours faithfully
PRESTARIANG BERHAD (922260-K)

[REDACTED]
Secretaries

Appendix: Sample of dividend voucher



For more clarification, please contact us!
欲了解更多详情，赶快与我们联系吧！

Contact Us

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