

Appendix  
< 1 >

1 Name           Suhalmi bin Hussain  
Ic                600719-07-5089  
Relationship   former lorry driver of the Company  
Amount         15,524,000.00  
To Identify     15,099,000.00

	PROJECT TAPAH ROAD			66,000.00	< 1-1/1 >
01/12/16	PROJECT TAPAH ROAD	OCBC000654	22,000.00		< 1-1/2 >
05/10/16		OCBC000426	5,000.00	5,000.00	< 1-2 >
01/11/13	FELCRA PROJECT	OCBC030164	16,000.00	16,000.00	< 1-3/1 >
19/11/13	FELCRA PROJECT	OCBC030226	20,000.00	20,000.00	< 1-3/2 >
			<u>63,000.00</u>		
19/11/13	FELCRA PROJECT	OCBC029029	20,000.00		
19/02/13	FELCRA PROJECT-BGNWK 332/12	OCBC029035	45,000.00		
20/02/13	FELCRA PROJECT-BGNWK 332/12	OCBC029036	50,000.00		
20/02/13	FELCRA PROJECT-BGNWK 332/12	OCBC029037	40,000.00		
20/02/13	FELCRA PROJECT-BGNWK 332/12	OCBC029038	50,000.00		
20/02/13	FELCRA PROJECT-BGNWK 332/12	MBB041024	40,000.00		
20/02/13	FELCRA PROJECT-BGNWK 332/12	MBB041026	50,000.00		
20/02/13	FELCRA PROJECT-BGNWK 332/12	MBB041027	35,000.00		
20/02/13	FELCRA PROJECT-BGNWK 332/12	MBB041028	45,000.00		
20/02/13	FELCRA PROJECT-BGNWK 332/12	MBB041029	50,000.00		
			<u>425,000.00</u>		< 1-4 >
	RESOLUTION YEAR 2013		16,132,445.14	16,132,445.14	< 1-5 >
	AMOUNT TAKEN IN YEAR 2013		5,132,000.00		< 1-5 >
				<u>16,239,445.14</u>	

2 Name           Ong Bee Ling  
Ic                711122-08-5032  
Relationship   the sister-in-law of Chuah  
Amount         2,515,000.00  
To Identify     2,275,000.00

02/01/15	M88412725		30,000.00		< 2-1 >
19/06/15	OCBC032492		30,000.00		< 2-1 >
21/08/15	OCBC032720		20,000.00		< 2-1 >
09/10/15	OCBC032718		20,000.00		< 2-1 >
05/02/16	OCBC033467		20,000.00		< 2-1 >
11/01/16	OCBC033297		20,000.00		< 2-2/1 >
04/10/16	OCBC000406		100,000.00		< 2-2/2 >
			<u>240,000.00</u>		

3 Name           Lim Yeng Poh  
Ic                740323-08-5410  
Relationship   the company secretary of Mutiara Intra Timur Sdn Bhd (Company No.: 520751-H)  
Amount         1,217,000.00  
To Identify

			RM		< 3 >
30/09/15	JV00000431		1,398,155.00		< 3-1 >
02/09/15	OCBC032762	CHUAH CHIN LAI	(100,000.00)		< 3-2, 3-3 >
			<u>1,298,155.00</u>		

<b>8 Name</b>	<b>Mutiara Intra Timur Sdn Bhd</b>				<b>&lt; 8 &gt;</b>
<b>Amount</b>	<b>4,186,000.00</b>				
<b>To identify</b>	<b>2,802,843.80</b>				

		RM	
Cost		428,000.00	
+ VO		3,420.00	
GST Output		5,341.20	
		<u>436,761.20</u>	
Invoicing & Receipt		(290,000.00)	
Doubtful Debts		<u>146,761.20</u>	<b>&lt; 8-1 &gt;</b>

	MBB439202	50,000.00	
	MBB439203	50,000.00	
	MBB439209	5,000.00	
	MBB380799	20,000.00	
	MBB380798	50,000.00	
	MBB380795	30,000.00	
	MBB439240	5,000.00	
	MBB439210	25,000.00	
		<u>235,000.00</u>	<b>&lt; 8-2 &gt;</b>

04/06/13	HLB033176	106,395.00	<b>&lt; 8-3/1 &gt;</b>
05/10/15	MBB507712	30,000.00	
09/11/15	MBB507734	20,000.00	
18/11/15	MBB507745	5,000.00	
		<u>161,395.00</u>	<b>&lt; 8-3 &gt;</b>

30/06/21	HLB038825	250,000.00	
28/07/21	HLB038826	250,000.00	
28/09/21	HLB038829	120,000.00	
16/12/21	MBB808602	120,000.00	
24/01/22	MBB808630	100,000.00	
		<u>840,000.00</u>	<b>&lt; 8-4 &gt;</b>

Total 1,383,156.20

<b>9 Name</b>	<b>Compact Ecology Sdn Bhd (Company No.: 341414-P)</b>				<b>&lt; 9 &gt;</b>
<b>Relationship</b>	<b>a company owned by both Chuah and Fong</b>				
<b>Amount</b>	<b>317,000.00</b>				

BANK	Cheque	RM	
BMM	000155	60,000.00	
MBB	579015	100,000.00	
MBB	579086	30,000.00	
MBB	636693	15,000.00	
MBB	671541	35,000.00	
OCBC		30,009.54	
OCBC	000005	100,000.00	
		<u>370,009.54</u>	<b>&lt; 9-1 &gt;</b>

<b>10 Name</b>	<b>Chuah</b>				<b>&lt; 10 &gt;</b>
<b>Amount</b>	<b>3,693,000.00</b>				

02/09/15	PV09/024	OCBC032762	100,000.00	<b>&lt; 3-2, 3-3 &gt;</b>
28/10/14		OCBC031570	10,000.00	<b>&lt; 10-1 &gt;</b>

<b>11 Name</b>	<b>Fong</b>		
<b>Amount</b>	<b>867,000.00</b>		



7. Cash withdrawals of at least RM 15mil through Suhaimi bin Hussain

- o An example of cash withdrawals by Suhaimi with complete supporting documents for the purpose of staff loan is as follow.

17/04/0

FONO No: 51616

DATE: 5/16/16

可人兒 (馬) 有限公司  
**CAELY (M) SDN. BHD.**  
 (Company No: 157984-V)  
 Lot 2661, 3rd Mile, Jalan Mahamaja Lda,  
 36000 Teluk Anson, Perak.  
 Tel : 05-6218888 (20 Lines) Fax : 05-6215284, 6215115

**PAYMENT/PEFTY CASH VOUCHER**

ACCOUNT DR: Norhan - Staff Loan

PARTICULARS	AMOUNT
Request money	5000.00
To deduct RM5000.00 per month from his salary - 08, Nov. to Dec 2016 103171	/
* Approved by Norhan & Dg. Man. Like to follow	/
<b>TOTAL</b>	<b>5000.00</b>

CASH/CHEQUE No: 2016 001836

Prepared By: <u>[Signature]</u>	Full Authorized By: <u>[Signature]</u>	Entered Account By: <u>[Signature]</u>	Checked By: <u>[Signature]</u>	Date of Issue: <u>[Signature]</u>	Account No: <u>[Signature]</u>
---------------------------------	--	--	--------------------------------	-----------------------------------	--------------------------------

Signature of Receiver: [Signature]

Detailed description of what the payment is for and who it is paid to

Signed by receiver

17



8. Questionable Payments which are highly likely bribes for FELCRA projects

- o In another sheet named "Kismajaya Chop & signed on PV" of the same spreadsheet, it outlined all the cheques which suggest were utilized for payment of "commissions" for "Kismajaya S/B - Site Supervision & Project Advisory Fees".
- o An example is as follows:

Contract bearing reference No.	Project Sum RM	10% Commission based RM
PKU16711	1,76,175.00	17,617.50
KPFB/FB/TC/SB/212	1,94,800.10	19,480.01
BGNW 33212	47,937,716.50	4,793,671.65
BGNW 33212	12,440,480.00	1,244,048.00
Sub-Total	64,069,191.60	6,406,819.17
BGNW 2813	19,041,090.00	1,904,109.00
BGNW 33212	23,214,567.69	2,321,456.77
Sub-Total	97,255,657.69	9,725,563.77
Grand Total	161,324,451.27	16,132,445.14

Date	PV	Cheque No	Description	Total
19/2/2013	PV02/065	OCBC:029029	Kismajaya S/B - Site Supervision & Project Advisory Fees	20,000.00
20/2/2013	PV02/071	OCBC:029035	Kismajaya S/B - Site Supervision & Project Advisory Fees	45,000.00
20/2/2013	PV02/072	OCBC:029036	Kismajaya S/B - Site Supervision & Project Advisory Fees	50,000.00
20/2/2013	PV02/073	OCBC:029037	Kismajaya S/B - Site Supervision & Project Advisory Fees	40,000.00
20/2/2013	PV02/074	OCBC:029038	Kismajaya S/B - Site Supervision & Project Advisory Fees	50,000.00
20/2/2013	PV02/076	MBB:041024	Kismajaya S/B - Site Supervision & Project Advisory Fees	40,000.00
20/2/2013	PV02/077	MBB:041026	Kismajaya S/B - Site Supervision & Project Advisory Fees	50,000.00
20/2/2013	PV02/078	MBB:041027	Kismajaya S/B - Site Supervision & Project Advisory Fees	35,000.00
20/2/2013	PV02/079	MBB:041028	Kismajaya S/B - Site Supervision & Project Advisory Fees	45,000.00
20/2/2013	PV02/080	MBB:041029	Kismajaya S/B - Site Supervision & Project Advisory Fees	50,000.00
			Total	425,000.00

2171-57

- o We have traced the payee for the cheques outlined in the sheet named "Kismajaya Chop & signed on PV" (from 2013 onwards), through the Deavid system and noted that the cheques were all issued to Suhaimi bin Hussain, whom we have highlighted above is authorized to withdraw cash on CMSB's behalf.
- o Thus, it is highly questionable on the need to pay Kismajaya in cash instead of cheque payments in Kismajaya's name.

8. Questionable Payments which are highly likely bribes for FELCRA project

- Our investigations from Caely's server revealed a spreadsheet named "FELCRA Payment 08-07-2014.xls" which seem to outline the "commissions" that need to be paid for FELCRA projects, along with the payments on Caely's side for those commissions.
- A depiction of the above can be seen below which is a sheet titled "Summary 1" of the spreadsheet aforementioned:

Resolution issued in FY2013	Contract bearing reference No.	Project Sum RM	10% Commission based RM
	TPKU 167/11	1,776,175.00	177,617.50
	KPFB/FB/6/TC/SB/2/12	1,914,840.10	191,484.01
	BGNU 331/11	47,936,716.50	4,793,671.65
	BGNWK 332/12	12,440,466.08	1,244,046.61
	Sub-Total	64,068,199.68	6,406,619.97
	BGNWK 28/13	69,041,690.00	6,904,169.00
	BGNWK 31/13	28,214,561.69	2,821,456.17
	Sub-Total	97,256,251.69	9,725,625.17
	Grand Total	161,324,451.37	16,132,445.14
	Amount Taken in FY2013		
	TPKU 167/11		177,000.00
	KPFB/FB/6/TC/SB/2/12		191,000.00
	BGNWK 332/12		425,000.00
	BGNU 331/11		4,339,000.00
			5,132,000.00
			1,274,819.97

FELCRA Project Codes < 1-67

FELCRA Project Codes < 17

< 1-47  
< 17

- The schedule above suggest that a commission of 10% of the project value would need to be paid totalling RM16,132,445.14 (i.e. RM161 million @ 10%). The schedule above also suggest that Caely has paid a total of RM 5,132,000.00. This finding would corroborate with Mir. Choo's statement that about 10% "commission" would need to be paid for certain projects.

8. Questionable Payments which are highly likely bribes for FELCRA projects

o Further, based on the schedule above – we noted that the sheet indicated "Resolution issued in FY2013". Upon checking the data from the server, we were able to locate an undated CMSB's director's resolution for commission payment to Kismajaya Sdn Bhd for the same amount in the spreadsheet. It was noted that the resolution was signed by Datin Fong and Dato' Chuah.

DCR No.: /13

CABLY (M) SDN BHD  
(Company No.: 157988-M)  
(Incorporated in Malaysia)

DIRECTORS' RESOLUTION PASSED PURSUANT TO ARTICLE NO: 114 OF THE COMPANY'S ARTICLES OF ASSOCIATION

COMMISSION PAYMENT

RESOLVED:

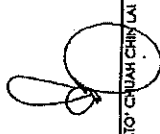
THAT payment of the following commission to Kamefaya Sdn Bhd (Company No. 776523-M) of No.328, Pasirpan Greenhill, 30450 Ipoh, Perak Darul Ridzuan for the purpose of site supervision and Project/Construct advisory for the following contracts/projects awarded by Corporat Perseja-Persara, Felcra Malaysia Berhad ("FPFB") be and is hereby approved, confirmed and ratified:-

Contract bearing reference no.	Project Sum	10% Commission Paid
TK01/67/11	1,761,755.00	177,617.50
KPR/FR/7/CSB/2/12	1,914,840.10	191,484.01
BCNW/331/11	47,984,714.50	4,798,471.45
BCNW/332/12	12,440,488.08	1,244,048.81
Total	64,098,199.68	6,409,621.77

: < 1-57

DIRECTORS:

  
DATIN FONG NYOOK YOON

  
DATO' CHUAH CHIN LAI

Date:

o We have yet to receive the complete minutes of meetings and resolution of CMSB from the new company secretary to verify and locate the resolution above.



6. Questionable payments of at least RM 2mil to Ong Bee Ling – Dato' Alan's sister-in-law

- o Additionally, the amendments to the supporting document appears to allow an additional RM12,000 to be paid to Ong Bee Ling.
- o Besides, we also noted no disclosure of related party transactions for these payments in CMSB and/ or Caely Holdings Bhd audited financial statement/ annual report
- o The supporting documents of the purported sales commission to Raja Gopal of RM20,000 and RM12,000 is as follow:

Supporting document for payment made on  
05 February 2016

LOT	DESCRIPTION	AMOUNT	S/px
1	LOT 4	40,000.00	600,000.00
2	LOT 5	40,000.00	600,000.00
3	LOT 12	40,000.00	609,000.00
4			
BROKER FEE to MR RAJA GOPAL - TAPAH			
	PT5226		
	PT5227		
	PT5234		
less : PAYMENT TO :			
1	02.01.15	30,000.00	
2	19.06.15	30,000.00	
3	21/08/2015	20,000.00	
4	09/10/2015	20,000.00	
BALANCE DUE		120,000.00	
Cheque number for prior payments match			
1	02.01.15	30,000.00	
2	19.06.15	30,000.00	
3	21/08/2015	20,000.00	
4	09/10/2015	20,000.00	
BALANCE DUE		100,000.00	
		20,000.00	

Name of payee appears to have been redacted/ covered



0000053467  
CST/16.1

Supporting document for payment made on  
27 June 2016

LOT	DESCRIPTION	AMOUNT	S/px
1	LOT 4	44,000.00	600,000.00
2	LOT 5	44,000.00	600,000.00
3	LOT 12	44,000.00	609,000.00
4			
BROKER FEE to MR RAJA GOPAL - TAPAH			
	PT5226		
	PT5227		
	PT5234		
less : PAYMENT TO :			
1	02.01.15	30,000.00	
2	19.06.15	30,000.00	
3	21/08/2015	20,000.00	
4	09/10/2015	20,000.00	
5	05.02.2016	20,000.00	
BALANCE DUE TO		120,000.00	

Name of payee for prior payments were to Ong Bee Ling



0000053467



1. Dato' Alan is directly involved in MITSB and fraudulent accounting entries were entered into CMSB's general ledgers to conceal his involvement.

**C. Repayments purportedly from MITSB were recorded as receipts from Dato' Alan**

- o Upon checking the credit advice dated 30 June 2015, we noted that the source account for the transfer of MYR383,155 to CMSB was from one "Lim Yeng Poh" which matches the initials "LYP".
- o Based on the company search of MITSB extracted from CCM, Lim Yeng Poh is the company secretary of MITSB.
- o Subsequent to these transactions, we noted four (4) accounting adjustment entries using one (1) Journal Voucher (i.e. JV 00000431) with the identical deposit amount were recorded on 30 September 2015 as indicated below. The Journal Voucher was approved by CMSB's Group Accountant, Mr. Choo Yen Wah.

Reclassification Entry	Account Code	Account Name	Debit (MYR)	Credit (MYR)
30/09/2015	JV 00000431	Mutiara Intra Timur Sdn Bhd	383,115.00	
30/09/2015	JV 00000431	Lim Yeng Poh		383,115.00
30/09/2015	JV 00000431	Mutiara Intra Timur Sdn Bhd	5,000.00	
30/09/2015	JV 00000431	K.W. Chong & Partners		5,000.00
30/09/2015	JV 00000431	Mutiara Intra Timur Sdn Bhd	1,010,000.00	
30/09/2015	JV 00000431	K.W. Chong & Partners		1,010,000.00
<b>TOTAL</b>			<b>388,115.00</b>	<b>388,115.00</b>

These Journal Voucher entries were entered to reclassify the three (3) deposits highlighted in paragraph 2.1.10 to two (2) different accounts - namely Lim Yeng Poh; and one K W Chong & Partners as illustrated below.

Reclassification Entry	Account Code	Account Name	Debit (MYR)	Credit (MYR)
#1	3000-M0035	Mutiara Intra Timur Sdn Bhd	383,115.00	
	4001-L0016	Lim Yeng Poh		383,115.00
#2	3000-M0035	Mutiara Intra Timur Sdn Bhd	5,000.00	
	4001-K0021	K.W. Chong & Partners		5,000.00
#3	3000-M0035	Mutiara Intra Timur Sdn Bhd	1,010,000.00	
	4001-K0021	K.W. Chong & Partners		1,010,000.00

TOTAL

Handwritten notes: } LYP, 3-27, 100,000.00, 3-47, 3-27

1. Dato' Alan is directly involved in MITSB and fraudulent accounting entries were entered into CMSB's general ledgers to conceal his involvement.

**D. Advances that were purportedly for MITSB were instead paid to Dato' Alan**

- o We noted an unusual accounting adjustment entry vide the JV 00000431 that reclassified the three (3) deposits to one Lim Yeng Poh and K W Chong & Partners account ledger from MITSB's account ledger. Besides these adjustment entries, we noted that the Journal Voucher also included the reclassification of the advances paid to MITSB (i.e. OCBC 032762) identified above to the following account ledger.

Reclassification Entry	Account Code	Account Name	Debit (MYR)	Credit (MYR)
#4	4001-K0021	K.W. Chong & Partners	100,000.00	
	3000-M0035	Mutiara Intra Timur Sdn Bhd		100,000.00
		<b>TOTAL</b>		<b>200,000.00</b>

2373-37

- o The accounting adjustment entry above is highly questionable as the said entry would suggest that the purported advances to MITSB was for the repayment of a purported debt owing to K W Chong & Partners.

1. Dato' Alan is directly involved in MITSB and fraudulent accounting entries were entered into CMISB's general ledgers to conceal his involvement.

**D. Advances that were purportedly for MITSB were instead paid to Dato' Alan**

- o Our analysis of MITSB's accounting ledger noted one (1) advance amounting to MYR100,000 that was purportedly paid to MITSB via CMISB's cheque (i.e. OCBC 032762) on 02 September 2015. A screen capture of the extract from MITSB's accounting ledger is as follows.

02/09/2015 PV 09/024 OCBC032762 Mujiara Intra Timur Sdn Bhd - Chuah CL 100,000.00 < 3, 3-273-17

- o Upon checking the cheque image, we noted that the purported advances to MITSB were instead paid to "Chuah Chin Lai" / Dato' Alan. A screen capture of the cheque image is illustrated below.

02/09/2015 PV 09/024 OCBC032762 Mujiara Intra Timur Sdn Bhd - Chuah CL 100,000.00 < 3, 3-273-17

**OCBC Bank** 香港銀行有限公司  
OCBC Bank (Malaysia) Berhad (25500-V)

Telex: 37080  
Swift: OCBC333

02/09/2015 29-08052

Pay to the order of: CHUAH CHIN LAI

ONE HUNDRED THOUSAND & SEVEN 00 ONLY

RM 100,000.00

CAELY (M) SON, BHD.

100 032762 2908052 231826748 24

1. Dato' Alan is directly involved in MITSB and fraudulent accounting entries were entered into CMSB's general ledgers to conceal his involvement.

C. Repayments purportedly from MITSB were recorded as receipts from Dato' Alan

- Our analysis of CMSB's general ledger noted that on or about 30 June to 14 July 2015 (approximately one (1) week prior to the Settlement Agreement), three (3) deposits totalling MYR1,398,155 were purportedly received to settle the debt owing from MITSB. An extract of the general ledger is illustrated below.

30/06/2015	OR 00000256	RI506306961565	Chuah CL - LYP	383,115.00
06/07/2015	OR 00000305	OCBC032306	Chuah CL	5,000.00
14/07/2015	OR 00000304	MBB010020	Chuah CL	1,010,000.00

- Per the extract above, the deposits/ repayment from MITSB were indicated as deposits from "Chuah CL", which is very likely referring to "Chuah Chin Lai"/ Dato' Alan. This is further supported as one of the credit advice to support the deposit had a handwritten note "Dato'" as indicated below.

**Maybank**  
 D. Crossier-Hse. Chq

Tellur, Indah  
 10 July 14, 2015  
 12:58:30

Name: CARELY (M) SDN BHD  
 Account No: 0980560223  
 TP. Bantuzar

Charge No: 010020  
 Amount: MYR, 000, 000.00

CARELY (M) SDN BHD  
 < 3-17

Please check and verify the transaction details before leaving the counter. The Bank shall not be responsible or liable for any failure to notify of any discrepancy(ies). This is a computer printout.  
 Tel: 0004520151595957    Sub ID: 98    Tel: ID: 00045428

4. Questionable payments of at least RM 500,000.00 to Lee Yit Leong.

March 11, 2013

Lee Yit Leong  
(IC No. 57011-08-5997)  
Jalan Mahalia Lela,  
36000 Teluk Anson,  
Perak

Dear Sirs,

**REMUNERATION FOR LEASING AND INTERMEDIARY WORKS ON CASAMAS COURT PROJECTS**

Your appointment letter dated 01 October 2012 refers.

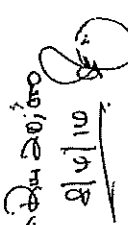
In pursuance of carrying out and the completion of the above duties and responsibilities herein, (M) Sdn. Bhd. and Fraser Dyson Construction Co. Ltd. (Main Contractor), we hereby offer you a consideration sum of **RINGGIT MALAYSIA FIVE HUNDRED THOUSAND (RM 500,000.00)** payable in the manner as below:


a) on April 27, 2013	RM 100,000.00	RM 100,000.00
b) on May 27, 2013	RM 100,000.00	RM 100,000.00
c) on June 27, 2013	RM 100,000.00	RM 100,000.00
d) on July 27, 2013	RM 100,000.00	RM 100,000.00
e) on August 27, 2013	RM 500,000.00	<u>RM 500,000.00</u>

**RM 500,000.00 - 500,000.00**

If you are agreeable in the above said terms and conditions, please confirm by signing on the duplicate copy heron and return our name to us.


Thank you.

Yours faithfully,  
  
 Deputy Managing Director  
 Caely (M) Sdn Bhd (157982-X)

  
**Caely (M) Sdn Bhd**  
 157982-X  
 36000 Teluk Anson, Perak  
 Tel: +605 231 5115 ext 2000  
 Fax: +605 231 5115 ext 2000  
 web: www.caely.com.my  
 email: caely@caely.com.my

**ACKNOWLEDGEMENT AND ACCEPTANCE OF OFFER**

I, **LEE YIT LEONG** (IC NO. 57011-08-5997) do hereby accept to the offer on the terms and conditions stipulated as per letter March 11, 2013 above.

  
**LEE YIT LEONG**