Abridged Financial Statements for the Year Ended 31 December 2025

DAS & CO. (AF 0757)
Chartered Accountants

THE ASEAN FOOTBALL FEDERATION
(PERSEKUTUAN BOLASEPAK ASEAN)
(PPM-007-10-20101999)
(Registered in Malaysia under the Societies Act, 1966)

Report on the abridged financial statements

Opinion

The abridged financial statements, which comprise the summary statement of financial position as at **31st December 2025** and the summary statement of comprehensive income for the financial year then ended, are derived from the audited financial statements of **THE ASEAN FOOTBALL FEDERATION (PERSEKUTUAN BOLASEPAK ASEAN)**, for the financial year ended **31st December 2025**.

In our opinion, the accompanying abridged financial statements are consistent, in all material respects, with the audited financial statements, in accordance with the terms of reference for the preparation of the abridged financial statements set by the Federation.

Abridged financial statements

The abridged financial statements do not contain all the disclosures required by the Malaysian Private Entities Reporting Standards and the requirements of the Societies Act, 1966 in Malaysia. Reading the abridged financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of the Federation and the auditor's report thereon.

The audited financial statements and our report thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated 10th June 2026.

Responsibility of the Finance Committee for the abridged financial statements

The Finance Committee of the Federation is responsible for the preparation of the abridged financial statements in accordance with the terms of reference set by the Federation.

Auditor's responsibility

Our responsibility is to express an opinion on whether the abridged financial statements are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing.

DAS & CO.
AF: 0757
Chartered Accountants

Kuala Lumpur
Dated : 10th June 2026

Unit 8-8-11, Menara Mutiara Bangsar, No.8, Jalan Liku, Off Jalan Bangsar, 59100 Kuala Lumpur.
Tel: 03- 2280 0329/0339 Fax: 03-2280 0298 Email: dasnco@gmail.com

II. STATEMENT OF FINANCIAL POSITION

	31.12.2025 USD	31.12.2024 USD
Assets		
Property, plant and equipment	614,079	615,735
Receivables, deposits and prepayments	3,123,721	994,944
Fixed Deposits	9,016,817	9,887,794
Cash and Bank Balances	2,023,998	1,652,440
Total assets	14,778,615	13,150,913
Accumulated Funds and Liabilities		
Accumulated surplus	11,010,622	11,397,561
Payables	3,767,993	1,753,352
	14,778,615	13,150,913

III. STATEMENT OF COMPREHENSIVE INCOME

	31.12.2025 USD	31.12.2024 USD
Revenue	6,857,259	6,508,468
FIFA Forward Programme	500,000	750,000
AFC Enhance Programme	175,285	900,000
Total Revenue	7,532,544	8,158,468
Add: Other Income	490,665	501,981
Less: Expenditure		
Administrative Grants	550,000	550,000
AFF Member Association Development Programme	1,000,000	500,000
Competitions & Operating Expenses	6,324,787	6,298,444
	7,874,787	7,348,444
Surplus before taxation	148,422	1,312,005
Taxation	(535,361)	(22,844)
Surplus for the year	(386,939)	1,289,161

IV. MESSAGE FROM THE AFF FINANCE COMMITTEE

The above statement of financial position and statement of comprehensive income were audited by Das & Co and received an unmodified audit opinion.

The financial statements were approved by the Finance Committee on 5 August 2026.

Signed on behalf of the Finance Committee.

Major General Khiev Sameth
Chairperson, AFF Finance Committee

Winston Lee
General Secretary

Kuala Lumpur, Malaysia.
16 August 2026.