SPH FOUNDATION LIMITED

FINANCIAL INFORMATION

Income	**2023 ($)**	**2024 ($)**	**2025 ($)**	**% Increase/ (Decrease) [2025 on 2024]**
Donations in Cash				
- Tax Deductible	590,000	0	236,115	NM
- Non-Tax Deductible	30,000	0	271,609	NM
Donations in Kind				
- Tax Deductible	0	0	0	-
- Non-Tax Deductible	0	0	0	-
Grants / Sponsorship	0	0	0	-
Investment income	2,016,411	2,572,512	1,551,931	(39.7)
Others - Investment gains	15,000	11,943	0	(100.0)
Others - Gain on re-measurement of investment	372,530	1,700,384	2,043,486	20.2
Other Income	0	0	0	-
Allowance for impairment of investment	0	0	0	-
Total Income	**3,023,941**	**4,284,839**	**4,103,141**	**(4.2)**

Expenses	**2023 ($)**	**2024 ($)**	**2025 ($)**	**% Increase/ (Decrease) [2025 on 2024]**
Direct Fund-raising Expenses	0	0	0	-
Charitable Activities Expenses				
- Local	1,459,835	994,312	1,548,526	55.7
- Overseas	0	0	0	-
Other Operating/Administration Expenses	81,370	129,211	183,609	42.1
Others - Loss on re-measurement of investment	0	0	0	-
Others - Investment losses	693	0	1,252	NM
Allowance for impairment of investment	0	0	0	-
Total Expenditure	**1,541,898**	**1,123,523**	**1,733,387**	**54.3**
Surplus / (Deficit)	**1,482,043**	**3,161,316**	**2,369,754**	**(25.0)**

SPH FOUNDATION LIMITED

FINANCIAL INFORMATION

Balance Sheet	**2023 ($)**	**2024 ($)**	**2025 ($)**	**% Increase/ (Decrease) [2025 on 2024]**
ASSETS				
Investments	51,884,987	59,402,092	62,537,977	5.3
Accounts Receivables	216,852	1,068,938	381,403	(64.3)
Cash & Deposits	6,323,644	1,159,350	1,085,797	(6.3)
Others - Tax recoverable	0	0	0	-
Total Assets	**58,425,483**	**61,630,380**	**64,005,177**	**3.9**
FUNDS				
Restricted Fund				
- Endowment Fund	53,017,332	53,017,332	53,017,332	0.0
Unrestricted Fund				
- Accumulated surplus	5,393,531	8,554,847	10,924,601	27.7
- Fair value reserves	0	0	0	-
Total Funds	**58,410,863**	**61,572,179**	**63,941,933**	**3.8**
LIABILITIES				
Current Liabilities	14,620	58,201	63,244	8.7
Total Liabilities	**14,620**	**58,201**	**63,244**	**8.7**
Total Funds and Liabilities	**58,425,483**	**61,630,380**	**64,005,177**	**3.9**

Other Information	**2023**	**2024**	**2025**	**% Increase/ (Decrease) [2025 on 2024]**
Donations/Grants and Sponsorships given to other Charities ($)	1,459,835	994,312	1,548,526	55.7
No. of Employees	0	0	1	NM
Total Related Party Transactions ($)	0	0	0	-
Fund-raising efficiency	NA	NA	NA	NA
Ratio of reserves to annual operating expenditure	1 : 0.02	1 : 0.02	1 : 0.02	NM