



**ANNUAL REPORT  
2021**



MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY

Annual Report 2021

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## RISING TO THE CHALLENGE

The Chief Executive Officer, Datuk Wira Arham Abdul Rahman unveils MIDA's performance in 2021, as he highlights the bold strategies and initiatives to overcome the challenges posed by the COVID-19 pandemic. This has steered Malaysia on the path of economic recovery in line with MIDA's mission as the nation's principal investment promotion agency.

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### Manufacturing Sector

The manufacturing sector was undeterred by headwinds in 2021 and exhibited substantial growth with investments more than doubling from 2020. By persistently delivering improved performances, the sector surpassed expectations and played a vital role to achieving economic recovery.

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### Services Sector

With 3,807 projects approved in 2021 amounting to an investment value of RM97.0 billion, Malaysia's services sector demonstrated a thriving performance in facilitating the successful transition of the nation during the post-COVID era.

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### Primary Sector

The performance of the primary sector was excellent in 2021 with investments surging by 183.6 per cent from year 2020.



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## MIDA WITHIN REACH

Addresses of MIDA Headquarters, State and Overseas Offices.

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# RISING TO THE CHALLENGE

2021 saw the country gradually recover from the unprecedented COVID-19 pandemic and transition towards the endemic phase. In spite of the profound impact of the pandemic on the economy, the lessons learnt during these trying times have empowered the nation and presented unique opportunities for economic recovery. Furthermore, it has been a platform on which Malaysia has showcased its capability and resilience in effectively addressing challenges.

The catalyst for recovery was the successful roll-out of the National COVID-19 Immunisation Programme. Despite lingering economic uncertainties stemming from international crises and challenges, Malaysia's resilience remains steadfast, with the Malaysian Investment Development Authority (MIDA) consistently leading the way. As a trusted institution, MIDA plays a pivotal role in earning the confidence of both local and international business communities and investors.

This is exemplified by Malaysia's positive achievements during these difficult times. The country seized the opportunity to bolster its competitiveness by implementing targeted initiatives to stabilise the economy. These efforts, driven by MIDA, focus on supporting and bolstering business communities and stakeholders across all economic sectors, thus attracting new strategic investments to Malaysia.

## Unyielding Quality Investments

The country's stellar investment performance in 2021 is a result of cooperation and understanding between the public and private sectors. With 4,568 projects approved in the manufacturing, services and primary sectors, Malaysia has recorded the highest value of approved investments yet, totalling RM309.4 billion. This increase is 84.7 per cent more than the approved investments in 2020 and is expected to create 105,022 new job opportunities in various economic sectors.

Our proactive efforts in seeking and attracting direct investments to Malaysia has resulted in a momentous milestone with approved foreign direct

investments (FDI) amounting to RM208.6 billion (67.4%) while domestic direct investments (DDI) amounted to RM100.8 billion (32.6%) of the total approved investments. Despite the challenging circumstances brought about by the pandemic, FDI has surged by a remarkable 224.9 per cent from 2020, solidifying Malaysia's position as an attractive and competitive investment destination.

MIDA shows its commitment to investors by consistently enhancing efforts in implementing promotional programmes such as the Trade and Investment Missions (TIMs) and organising Specific Project Missions (SPMs) domestically and abroad, to sustain Malaysia's investment momentum. Our network of offices, both within and outside the country, has successfully executed more than 200 investment-related promotional programmes in 2021, by facilitating fruitful engagements and collaborations with potential investors to showcase Malaysia's unique value proposition as a preferred investment destination.

Through these efforts and initiatives, MIDA has fortified new engagements and cooperation with business partners and stakeholders. A shining example of this is the signing of 20 Memoranda of Understanding (MoU) to support the development of the business ecosystem, which has further accelerated Malaysia's economic recovery.

Amidst the formidable challenges posed by the pandemic in 2021, MIDA emerged as a vital force, taking on the crucial responsibilities of being both the intermediary and facilitator for the business communities travelling to Malaysia. On 23 March 2021, we launched the Business Traveller Centre (BTC) at the Kuala Lumpur International Airport (KLIA) as part of the One Stop Centre (OSC) initiative to ease the movement and operations of business travellers, ensuring a lifeline for businesses during the pandemic.

BTC was established as a result of collaboration between MIDA, the Ministry of International Trade and Industry (MITI), the Ministry of Health (MOH), the Immigration Department of Malaysia, Malaysia Airports Holdings Berhad (MAHB) and Malaysia Airlines Berhad (MAB). Through this strategic joint venture, business travellers are able to conclude

high-profile investment projects within a stipulated time frame, thereby boosting the country's economy and aid in the move towards the endemic phase.

## A Sustainable Strategy

Intensifying digital efforts to better serve the *rakyat*, with a particular emphasis on enhancing services for the business communities, is another area that MIDA remains committed to. Aligned with the Government's goal to attract RM70 billion of digital-related investments and to expedite the digitalisation process, we established the Digital Investment Office (DIO) as a fully collaborative digital platform in partnership with the Malaysian Digital Economy Corporation (MDEC).

The *InvestMalaysia* portal was also launched on 29 March 2021 as part of the initiatives under the Enterprise Transformation System (e-TRANS), which aims to re-engineer MIDA's service processes to seamlessly increase the efficiency of our delivery as an organisation.

MIDA is resolute in aligning our goals and operational strategies in support of the National Investment Aspirations (NIA). This includes redirecting the investments focus towards high-quality and complex new growth areas that are poised to be significant drivers for sustainable and long-term economic growth in Malaysia.

In adapting to the new norms, MIDA is optimistic that Malaysia will remain resilient and stays on the right trajectory towards a sustainable and robust economic recovery and growth. As the Government's principal investment promotion agency, MIDA takes on the mantle of spearheading the nation's enduring economic prosperity by continuously promoting Malaysia as the investment destination of choice for both domestic and foreign investors.

**DATUK WIRA ARHAM ABDUL RAHMAN**  
Chief Executive Officer, MIDA





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## ABOUT MIDA

## Board of Directors

### MIDA'S KEY TO SUCCESS

MIDA's success is attributed to the exceptional leadership and calibre of its Board of Directors. Leveraging their vast experience, the Board Members adeptly devise initiatives to achieve MIDA's mission and vision.



**DATO' ABDUL MAJID  
AHMAD KHAN**  
Chairman  
Malaysian Investment  
Development Authority  
(MIDA)  
(Until 21 April 2021)



**DATO' AZMAN MAHMUD**  
Chief Executive Officer  
Malaysian Investment  
Development Authority  
(MIDA)  
(Until 31 March 2021)



**DATUK WIRA ARHAM  
ABDUL RAHMAN**  
Chief Executive Officer  
Malaysian Investment  
Development Authority (MIDA)  
(From 1 April 2021)



**DATU DR. MUHAMMAD  
ABDULLAH ZAIDEL**  
Director  
Economic Planning Unit  
(EPU) Sarawak  
(From 13 February 2020)



**TAN SRI DATO' SOH  
THIAN LAI**  
President  
Federation of Malaysian  
Manufacturers (FMM)  
(From 31 October 2020)



**DATUK ICHIRO SUZUKI**  
Managing Director  
Hiro Food Packages  
Manufacturing Sdn. Bhd.  
(From 31 October 2020)



**DATUK LOKMAN  
HAKIM ALI**  
Secretary General  
Ministry of International  
Trade and Industry (MITI)  
(From 22 February 2021)



**DATO' CHE  
NAZLI JAAPAR**  
Under Secretary  
Tax Division  
Ministry of Finance (MOF)  
(From 1 March 2021)



**DATO'  
MARZUNISHAM OMAR**  
Deputy Governor  
Central Bank of Malaysia (BNM)  
(From 31 October 2020)



**DATO' MAHMUD ABBAS**  
Chief Executive Officer  
Selangor State Development  
Corporation (PKNS)  
(From 31 October 2020)



**DR. JASMINE BEGUM**  
Director  
Legal, Corporate and  
Government Affairs  
ASEAN and New Markets  
Microsoft (Malaysia) Sdn. Bhd.  
(From 31 October 2020)



**DATUK YONG  
TECK SHING**  
Executive Director  
Malaysia China Business  
Council (MCBC)  
(From 31 October 2020)



**DATO' AZMAN MAHMUD**  
Chief Executive Officer  
Malaysian Investment  
Development Authority (MIDA)  
(Until 31 March 2021)

## Senior Management

### THE KEY TO SUCCESS: COMMITMENT & EXPERTISE

Comprising a team of highly-skilled new leaders, MIDA's senior management has taken up the mantle passed on by their predecessors and are committed to ensuring that MIDA remains firmly on the path to success.



**DATUK WIRA ARHAM  
ABDUL RAHMAN**  
Chief Executive Officer  
Malaysian Investment  
Development Authority  
(MIDA)  
(From 1 April 2021)  
**Deputy Chief Executive  
Officer I**  
(Until 31 March 2021)



**JASBIR KAUR A/P  
BACHAN SINGH**  
Executive Director  
Investment Facilitation  
(From 1 March 2021)  
**Executive Director**  
Manufacturing Development  
(Non-Resource)  
(Until 28 February 2021)



**MOHAMAD ISMAIL  
ABU BAKAR**  
Executive Director  
Manufacturing Development  
(Resource)  
(Until 31 May 2021)



**MOHAMED ZUHAIRI  
MOHAMED NOR**  
Executive Director  
Corporate Management  
Services  
(Until 8 January 2021)



**CHOO WAI MENG**  
Executive Director  
Investment Policy Advocacy  
(Manufacturing)



**AHMAD KHAIRUDDIN  
ABDUL RAHIM**  
Deputy Chief Executive Officer  
Investment Development  
(From 1 May 2021)  
**Deputy Chief Executive  
Officer II**  
(Until 30 April 2021)



**SIVASURIYAMOORTHY  
A/L SUNDARA RAJA**  
Deputy Chief Executive Officer  
Investment Promotion  
and Facilitation  
(From 1 May 2021)  
**Executive Director**  
Investment Promotion  
(Until 30 April 2021)



**ROESLINA ABBAS**  
Senior Executive Director /  
Chief Information Officer  
Investment Policy Advocacy  
and Facilitation  
(From 1 May 2021)  
**Senior Executive Director**  
Strategic Planning and  
Development  
(Manufacturing and Services)  
(Until 30 April 2021)



**LIM BEE VIAN**  
Executive Director  
Services Development



**ZALINA ZAINOL**  
Executive Director  
Corporate  
Management Services  
(From 1 February 2021)



**JEJASIGAN A/L  
NARAYANAN NAIR**  
Executive Director  
Investment Policy Advocacy  
(Services)  
(From 1 May 2021)



**SIKH SHAMSUL IBRAHIM  
SIKH ABDUL MAJID**  
Executive Director  
Investment Promotion  
(From 15 November 2021)  
**Executive Director**  
Manufacturing Development  
(Non-Resource)  
(Until 14 November 2021)



**NAJIHAH ABAS**  
Executive Director  
Manufacturing  
Development  
(Non-Resource)  
(From 15 November 2021)

## MIDA Management



**MASNI MUHAMMAD**  
Director  
Strategic Planning and Policy Advocacy (Manufacturing)



**ZUAIDA ABDULLAH**  
Director  
Strategic Planning and Policy Advocacy (Services)



**BALKISH MOHD YASIN**  
Director  
Life Sciences and Medical Technology



**WAN HASHIMAH WAN SALLEH**  
Director  
Green Technology



**ZAHIRUL ISHAK**  
Director  
Transportation Technology



**WAHIDA ABDUL RAHMAN**  
Director  
Healthcare, Education and Hospitality



**AZLINA HAMDAN**  
Director  
Electrical and Electronics



**NORMI ALIAS**  
Director  
Human Resource Management



**HAZLI JEMAAT**  
Acting Director  
Corporate Management



**MOHD ZAHARIN JAMARIS**  
Director  
Finance and Accounts Management



**AHMAD ZAKUAN GHAZALI**  
Director  
Information Technology System Development  
(Until 1 November 2021)



**AIZAH ABDULLAH**  
Director  
Industry Talent Management and Expatriate



**KHAMILAH MOHD YUSOFF**  
Director  
Food Technology and Resource-Based Industries  
(Until 10 November 2021)



**MANJIT KAUR A/P BALKAR SINGH**  
Director  
Food Technology and Resource-Based Industries  
(From 15 November 2021)  
Director  
Corporate Communications  
(Until 14 November 2021)



**NOOR AIEDA AHMAD**  
Director  
Post-Investment  
(Until 16 July 2021)



**NAZUKI ABDULLAH**  
Director  
Post-Investment  
(From 2 August 2021)  
Director  
Domestic Investment  
(Until 1 August 2021)



**HABIBAH ENOK**  
Director  
Oil and Gas, Maritime  
and Logistics Services



**SURAYU SUSAH**  
Director  
Chemical and  
Advanced Materials



**ZAKIAH SAJIDAN**  
Director  
Machinery and Metal  
Technology  
(From 3 May 2021)  
**Head of Section**  
Licensing and Incentive  
Compliance and Monitoring  
(Until 2 May 2021)



**SANTHA DEVI A/P  
SUBRAMANIAM**  
Director  
Investment Statistics  
(From 3 May 2021)



**FAIZAL JALALUDIN**  
Director  
Foreign Investment  
(From 26 July 2021)



**ROSLINA OTHMAN**  
Director  
Investment Compliance  
(From 3 May 2021)  
**Director**  
Investment Statistics  
(Until 2 May 2021)



**NORHIZAM IBRAHIM**  
Director  
Advanced Technology and  
Research & Development



**ROSEDALINA RAMLAN**  
Director  
Business Services and  
Regional Operations



**DAIANA MOHD ZAIN**  
Director  
National Investment  
Secretariat



**SUKRI ABU BAKAR**  
Director  
Domestic Investment  
(From 1 September 2021)



**ROZITA IBRAHIM**  
Director  
Building Technology  
and Lifestyle  
(From 15 November 2021)



**NORMAWATI KUSAIRI**  
**Head of Section**  
Tariff Section



**ZIL MUKHRIZ SULONG**  
Head of Section  
Legal and Government Relations



**WAN NORAINI ABDUL RAHMAN**  
Head of Unit  
Investment Information Unit



**MEGAT FAIZAL MOHAMAD ZABRI**  
Head of Unit  
Internal Audit Unit  
(Until 31 July 2021)



**SUHAILA SELAMAT**  
Head of Unit  
Internal Audit Unit  
(From 1 September 2021)



**SITI RUZAINA SHAHIDAN**  
Head of Unit  
Integrity and Governance Unit



**TIMOTHY ONG WYE ERN**  
Head of Unit  
Circular BioEconomy Unit

## ORGANISATION CHART



## BOARD OF DIRECTORS MEETINGS

The MIDA Board of Directors for 2021 comprises 12 members, led by a Chairman appointed by the Minister of International Trade and Industry. Other members include the Secretary General of the Ministry of International Trade and Industry, the Chief Executive Officer of MIDA, senior representatives from the Ministry of Finance, the Central Bank of Malaysia, and the State Governments. Additionally, MIDA's Board of Directors includes four (4) members from the private sector, representing the commercial, manufacturing, industrial, and services sectors.

As outlined in the Malaysian Investment Development Authority (MIDA) Act 1965, the MIDA Board of Directors, chaired by Dato' Abdul Majid Ahmad Khan, is responsible for providing

policy guidelines and recommendations related to the organisational functions' progress, oversee the implementation of these policies and recommendations and provide guidance to the Chief Executive Officer in accordance with the provisions of the Act.

Throughout the year 2021, a total of five (5) Board of Directors Meetings were held on 1 March, 28 June, 2 September, 1 November and 21 December. Together with MIDA's senior management, the Board of Directors contributed valuable insights on the key measures to boost investments, with a particular focus on addressing the impact of the pandemic.

## MIDA THE INDUSTRY PIONEER

The Malaysian Investment Development Authority (MIDA) was established in 1967 as a statutory body under the Federal Industrial Development Authority Act 1965, which was later amended to become the Malaysian Investment Development Authority (Incorporation) (Amendment) Act 2011.

As the Government's principal agency in promoting and coordinating the development of the manufacturing and services sectors (excluding

financial and utilities), MIDA has been described by the World Bank as "the necessary impetus for purposeful, positive and coordinated promotional action" for Malaysia's industrial development efforts. Today, MIDA is Malaysia's source of dynamic strength in pioneering and opening the gateway to new frontiers of the world.



### Mission

Creating dynamic and sustainable investment ecosystems



### Vision

Malaysia as the pre-eminent preferred investment destination

## MIDA'S FUNCTIONS

- Lead, co-ordinate, monitor and evaluate the implementation of policies, strategies, activities and development of investment in the manufacturing and services sectors (excluding financial and utilities).
- Undertake activities relating to the promotion of investment in the manufacturing and services sectors (excluding financial and utilities) within or outside of Malaysia.
- Undertake research and planning on matters relating to investment in the manufacturing and services sectors (excluding financial and utilities).
- Advise the Government on policies relating to the promotion of investment in the manufacturing and services sectors (excluding financial and utilities), including policies on:
  - ▶ The granting of manufacturing licences
  - ▶ Incentives applicable to investors in Malaysia
  - ▶ Expatriate posts
  - ▶ The imposition or amendment of, and exemption from, custom duties
  - ▶ Any other fiscal or non-fiscal facilities
- Formulate measures for the promotion of investment in the manufacturing and services sectors (excluding financial services and utilities).
- Coordinate and facilitate activities relating to the promotion and implementation of investment in the manufacturing and services sectors (excluding financial and utilities) at the Federal and State levels.
- Provide consultancy services including training and technical assistance.
- Undertake any activity that promotes cooperation with other countries in line with the objectives of the Government with respect to investment in the manufacturing and services sectors (excluding financial and utilities).
- Assist Malaysian companies seeking technology and investment opportunities abroad.
- Act as a centre for the collection, reference and dissemination of information related to investment across all sectors of the economy.
- Report periodically to the Minister on the progress and problems of investment in the manufacturing and services sectors (excluding financial and utilities) in Malaysia and make recommendations on the manner in which such problems may be dealt with.
- Carry out any other functions consistent with this Act as the Minister may authorise in writing.
- Generally perform all such duties incidental to or consequential upon the exercise of its powers or the performance of its functions under this Act.

## HUMAN CAPITAL MANAGEMENT

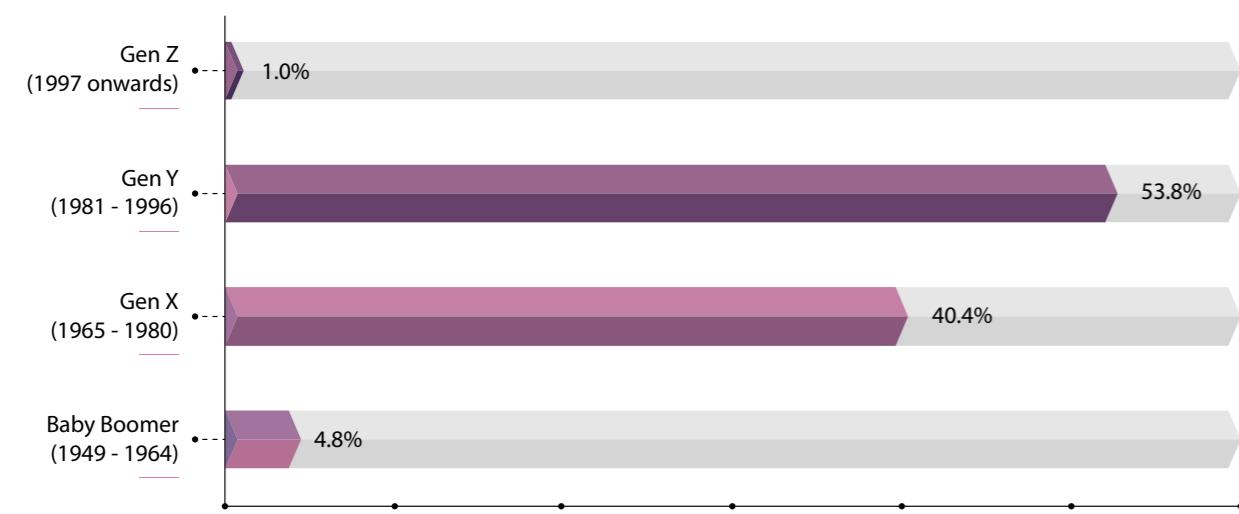
### TALENT MANAGEMENT

MIDA emphasises the importance of recruiting and managing competent human capital and this has led to collaborative initiatives with scholarship-granting organisations within the country, such as Khazanah Nasional Berhad, the Public Service Department (JPA), and the Majlis Amanah Rakyat (MARA). Through these partnerships, MIDA seeks to identify exceptional and high-calibre scholars for potential employment within the organisation.

Prospective candidates interested in becoming part of MIDA undergo a thorough selection process, which includes resume screening, phone screening, face-to-face interviews (Face-to-Face Behavioural Event Interview) and interviews with MIDA's Senior Management.

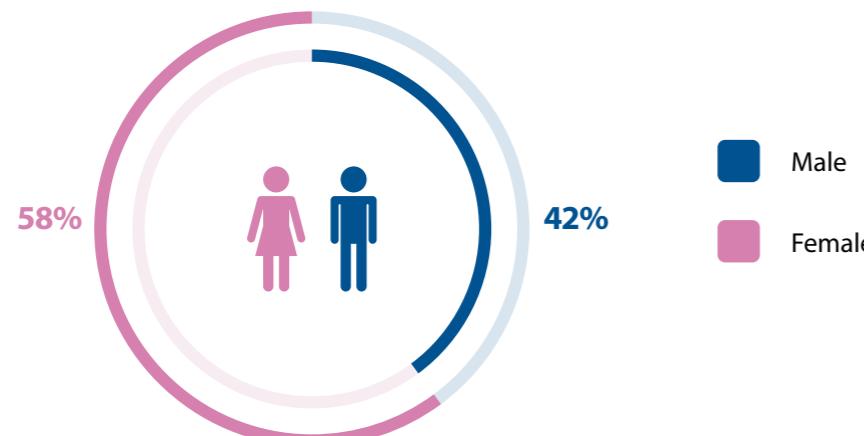
In 2021, MIDA recruited a total of 20 new Grade 9 Executive Officers (Economics) from various universities, including overseas such as Boston University, King's College London, University of California (UCSD), University of Michigan among others.

### MIDA'S POPULATION BY GENERATION



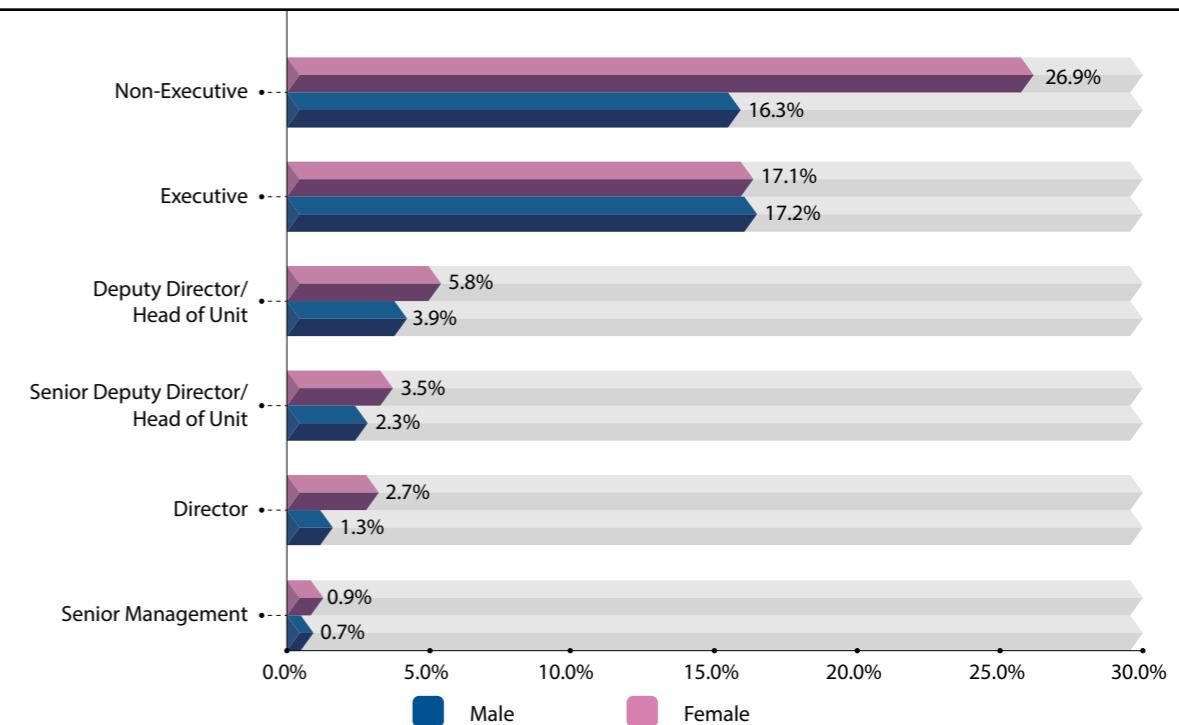
Generation Y or more commonly known as Millennials make up the largest segment of MIDA's workforce at 53.8%.

### MIDA'S POPULATION BY GENDER



MIDA has 16% more female staff members than male staff.

### MIDA'S EMPLOYMENT BY GENDER



MIDA's female staff members outnumber their male colleagues in almost every position including the Senior Management positions. However, for Executive positions, the ratio of male and female staff is practically the same.

### ASSESSMENT AND DEVELOPMENT CENTRE (ADC)

The Assessment and Development Centre (ADC) was set up in 2016 with the primary purpose of assessing the talents within MIDA, by employing a structured evaluation process to identify the capabilities of the officers. The assessment framework at ADC revolves around the MIDA Competency Model, which focuses on three (3) core competencies - Leading Self, Leading Team, and Leading Business.

A total of 115 Executive officers underwent assessment in 2021 through ADC for the purpose of training and career development. Drawing from the

ADC findings, MIDA was able to identify high-potential officers capable of strategising talent development within the organisation.

As a proactive step towards fostering a robust leadership pipeline, the MIDA Leadership Development Programme was introduced to equip emerging leaders with competitive leadership skills, empowering them to lead in an uncertain and challenging environment.

### TRAINING AND DEVELOPMENT

#### Leadership Development Training for Middle Management

In the face of the rapidly evolving digital landscape, which brings forth unprecedented challenges, organisations must demonstrate agility in responding to changes. Therefore, MIDA seeks leaders who possess not only effective interpersonal skills, but also the capability to manage increasingly complex organisational

dynamics. Effective leaders exhibit the ability to make swift decisions and efficiently lead through a transformative change.

In order to equip MIDA's middle management with leadership skills in this era of disruption, 34 officers were nominated to participate in both online and physical leadership courses, domestically and internationally. Among the courses included are:

- ▶ Harvard Leadership Program
- ▶ INSEAD Developing Emerging Leaders
- ▶ INSEAD Leading Digital Marketing Strategy
- ▶ Coaching for Performance

An exceptional leader possesses the ability to connect, achieve, inspire, and exhibit resilience. Hence, the middle management of MIDA undergoes specialised training in 'Leading with Emotional Intelligence' to strengthen their interpersonal skills and cultivate emotionally intelligent leaders who can adeptly manage their emotions.

#### Leadership Development Training for Senior Executives

The 'First Time Manager Development Programme' was provided to high-potential officers as part of their career advancement from Senior Executives to Middle Management roles. A total of 24 officers were evaluated through the ADC to identify gaps in their competencies. The programme's objective is to prepare MIDA's officers for their initial foray into leadership roles, empowering them to effectively coach subordinates and be ready to lead organisational, departmental, and unit-level improvements.

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#### English Language Training (Speaking and Writing)

Effective communication skills form a fundamental aspect in MIDA's continuous engagement with stakeholders to ensure seamless interactions, among colleagues and external parties. This proficiency is particularly crucial in establishing trust and confidence of investors.

Therefore, effective oral and written communication in English is a critical skill for all MIDA staff. In 2021, the following communication courses were planned and conducted for officers and supporting staff:

- ▶ English Communication and Customer Service
- ▶ Business English Communication
- ▶ Advanced Business Writing
- ▶ Toastmasters

#### Technical Training for Executive Officers

In 2021, MIDA conducted a series of technical courses, which aimed to enhance the skills and efficiency of both new and existing executive officers to adapt to the current technological advancements. Some of the courses included were:

- ▶ The Fourth Industrial Revolution (4IR)
- ▶ Circular Economy & Sustainability Strategies
- ▶ MIM Pivoting Business Development (Marketing)
- ▶ Free Trade Agreements
- ▶ Tax Incentives for R&D Activities
- ▶ Income Tax Act 1967 and Promotion of Investments Act 1986
- ▶ Pioneer Status Computation Tutorial

#### Mental Health and Finance Programme

To foster the well-being and happiness of the employees, MIDA has organised a range of mental health and financial management programmes, including:

- ▶ Myths & Facts on Covid-19 Vaccines
- ▶ Mental Preparedness and Management
- ▶ Facing the Pandemic
- ▶ Work from Home Optimally and Productively
- ▶ AKPK Talk – Financial Solutions

## MIDA'S CORE VALUES (MICCCA)



### MERITOCRACY

Rewarding those who perform and celebrating their success



### INTEGRITY

Being honest, transparent and accountable



### CUSTOMER FIRST

Putting customer first at all times



### CURIOSITY

Seeking out new ideas and knowledge



### CLOSE KNIT

Value open and supportive ties among the people in the organisation



### ADDED VALUE

Going beyond what is expected, raising the bar





# 03

## INVESTMENT PERFORMANCE IN 2021

# INVESTMENT PERFORMANCE OF THE MANUFACTURING SECTOR

2021 was another landmark year for Malaysia's manufacturing sector as investments more than doubled from 2020. With foreign investments accounting for more than 90 per cent of total investments in the sector, this demonstrates the high confidence and optimism foreign investors have in the country.

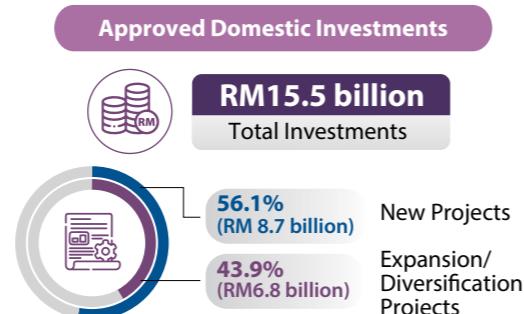
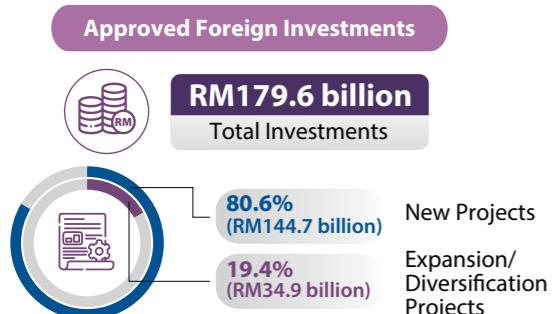
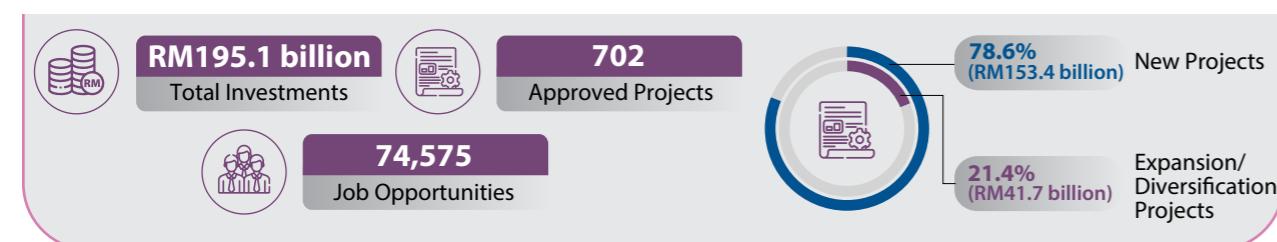
## MANUFACTURING SECTOR CONTINUES TO SHINE

The resilience of Malaysia's manufacturing sector enabled it to weather several challenges on the road to economic recovery in 2021. This resulted in the sector attracting RM195.1 billion worth of investments from 702 approved projects, which is an increase of 113.7 per cent from 2020's total of RM91.3 billion.

Out of this total, Foreign Direct Investments (FDI) accounted for RM179.6 billion (92.1%) of total approved investments, more than tripled when compared to the RM56.6 billion approved in 2020. The remaining RM15.5 billion (7.9%) came from Domestic Direct Investments (DDI).

The success of the Malaysian manufacturing sector in attracting more than half the approved investments in the country can be attributed to its adoption of automation and other Fourth Industrial Revolution (4IR) technologies.

### HIGHLIGHTS OF THE MANUFACTURING SECTOR IN 2021



## Top 5 Industries for Foreign Investments in 2021

These top 5 industries account for <b>97.3%</b> of total approved FDI	
<b>RM146.3 billion</b>	E&E
<b>RM19.2 billion</b>	Basic Metal Products
<b>RM3.8 billion</b>	Food Manufacturing
<b>RM3.5 billion</b>	Chemicals & Chemical Products
<b>RM2.0 billion</b>	Scientific & Measuring Equipment

## Top 5 Industries for Domestic Investments in 2021

Rubber Products, Chemicals & Chemical Products and E&E made up <b>57.4%</b> of total approved DDI	
<b>RM4.9 billion</b>	Rubber Products
<b>RM1.6 billion</b>	Food Manufacturing
<b>RM2.3 billion</b>	Chemicals & Chemical Products
<b>RM1.2 billion</b>	Fabricated Metal Products
<b>RM1.7 billion</b>	E&E

## ROBUST PERFORMANCE BY FOREIGN INVESTMENTS

New projects accounted for the majority of FDI in the manufacturing sector in 2021, which amounted to RM144.7 billion, while the remaining RM34.9 billion were invested in expansion/diversification projects.

Of the total FDI received by the manufacturing sector, RM146.3 billion or 85.1 per cent were directed towards the high-value electrical and electronics (E&E) industry. Other industries that received the most FDI in 2021 were basic metal products (RM19.2 billion), food manufacturing (RM3.8 billion), chemicals and chemical products

(RM3.5 billion), scientific and measuring equipment (RM2 billion) and transport equipment (RM1.2 billion).

Leading the list of countries investing in Malaysia was the Netherlands, which invested RM74.9 billion, followed by Singapore (RM46.6 billion), Austria (RM18.9 billion), the People's Republic of China (RM16.6 billion) and Japan (RM7.5 billion). These five countries contributed RM164.5 billion (91.6%) of total approved FDI in the manufacturing sector for 2021.

## SIGNIFICANT CONTRIBUTIONS BY DOMESTIC INVESTMENTS

DDI contributed RM15.5 billion of approved investments in the manufacturing sector in 2021, with the majority of the contribution coming from new projects. Three industries that attracted the most DDI were rubber products at RM4.9 billion, chemicals and chemical products (RM2.3 billion) and E&E (RM1.7 billion), which made up 57.4 per cent of total approved domestic investments. Other industries, which received significant

amounts of DDI were food manufacturing (RM1.6 billion); fabricated metal products (RM1.2 billion); transport equipment (RM992.1 million); machinery and equipment (M&E) (RM576.9 million); plastic products (RM488.6 million); paper, printing and publishing (RM392.8 million); non-metallic mineral products (RM311.3 million); basic metal products (RM264.7 million) and the furniture and fixtures industry (RM203.4 million).

## MALAYSIA'S LEADING INDUSTRIES

At RM148 billion, the E&E industry once again leads the chart of receiving the highest investments into the Malaysian manufacturing sector in 2021, contributing 75.9 per cent of total manufacturing investments. This is indicative of the country's position as a global E&E manufacturing hub, and the industry is expected to contribute RM120 billion to the country's GDP under the Twelfth Malaysia Plan (12MP).

Other industries with substantial amounts of investments included basic metal products (RM19.4 billion), chemicals and chemical products (RM5.8 billion), rubber products (RM5.8 billion), food manufacturing (RM5.4 billion), transport equipment (RM2.2 billion) and scientific and measuring equipment (RM2.1 billion). Together, these seven industries accounted for 96.7 per cent of the total approved investments in the manufacturing sector.

## LEADING INDUSTRIES OF THE MANUFACTURING SECTOR IN 2021



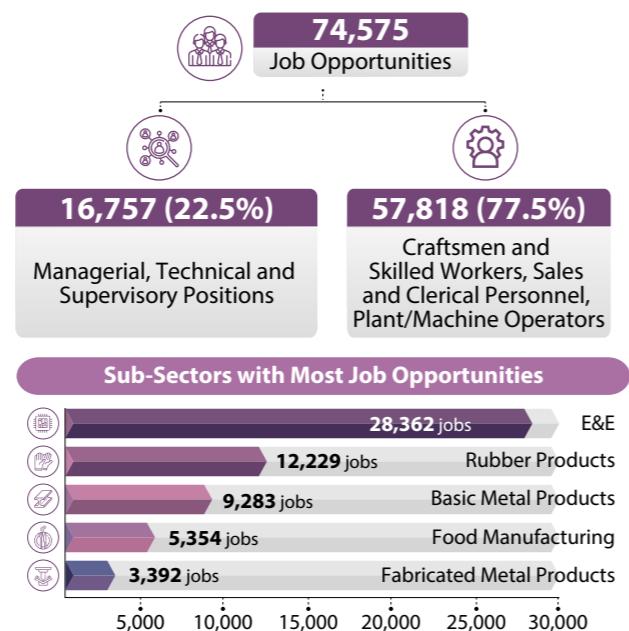
## GENERATING EMPLOYMENT OPPORTUNITIES

Approved manufacturing projects in 2021 are expected to create a total of 74,575 employment opportunities, of which 16,757 (22.5%) are in the managerial, technical, and supervisory (MTS) positions, while the remaining 57,818 (77.5%) job opportunities are created for craftsmen and skilled workers, sales and clerical workers as well as plant/machine operators.

Out of this total employment potential in 2021, five top industries are expected to contribute to the creation of 58,620 jobs (78.6%). These industries are E&E (28,362 jobs), rubber products (12,229 jobs), basic metal products (9,283 jobs), food manufacturing (5,354 jobs) and fabricated metal products (3,392 jobs).

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## NEW JOB OPPORTUNITIES IN THE MANUFACTURING SECTOR IN 2021



The Government also approved 508 expatriate posts, particularly for managerial and technical positions in both local and foreign-owned companies. Among these, 160 were key posts that may be permanently filled by foreigners. The remaining 348 were term posts occupied by expatriates for three to five years, during which the companies are required to train Malaysian citizens to take over.

## COMPLEMENTING QUALITY PROJECTS WITH CIPE

Approved projects in the manufacturing sector in 2021 also contributed to capital intensity of RM2,615,996, which is measured by Capital Investment Per Employee (CIPE). This is a noteworthy increase of 130 per cent compared to 2020's CIPE of RM1,137,447.

The E&E industry recorded the highest CIPE of RM5,217,439, followed by scientific and measuring equipment (RM2,623,045), basic metal products (RM2,093,934), chemicals and chemical products (RM1,889,722) and petroleum products including petrochemicals (RM1,530,994).

## SUBSECTORS WITH THE HIGHEST CIPE OF PROJECTS APPROVED



## BREAKDOWN OF INVESTMENTS BY STATE

Selangor (247 projects), Johor (134 projects) and Pulau Pinang (111 projects) retained their positions as the states with the highest number of projects in the manufacturing sector. These three states represented for 70.1 per cent of the total 702 projects approved.

In relation to investment value, Pulau Pinang received the largest investments at RM76.2 billion, followed by Kedah (RM66.2 billion), Pahang (RM10.5 billion).

billion), Selangor (RM7.5 billion) and Johor (RM7 billion). These five states collectively contributed to 85.8 per cent of total approved manufacturing investments in 2021.

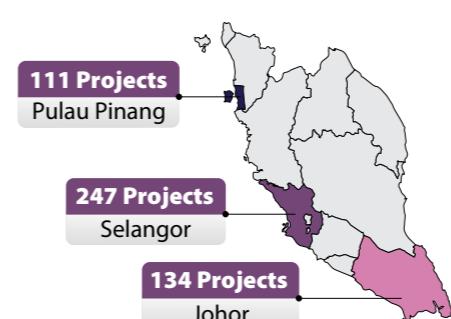
Other states with high approved manufacturing investment value are Perak (RM6.1 billion), Sarawak (RM5.7 billion), Sabah (RM4.9 billion), Melaka (RM3.9 billion) and Terengganu (RM3.8 billion).

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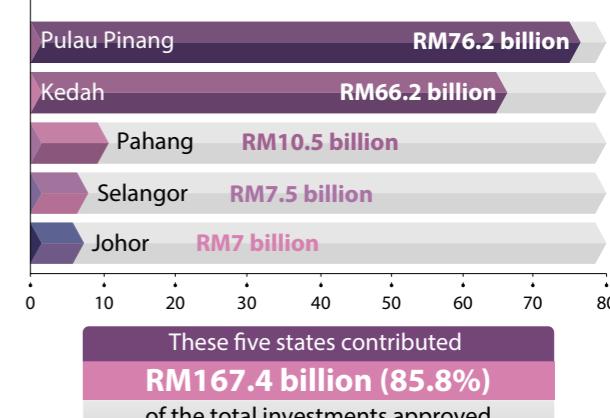
## APPROVED PROJECTS BY STATE IN THE MANUFACTURING SECTOR IN 2021

### Number of Approved Projects

These three states accounted for **70.1%** of the total 702 projects approved



### Approved Investment Value

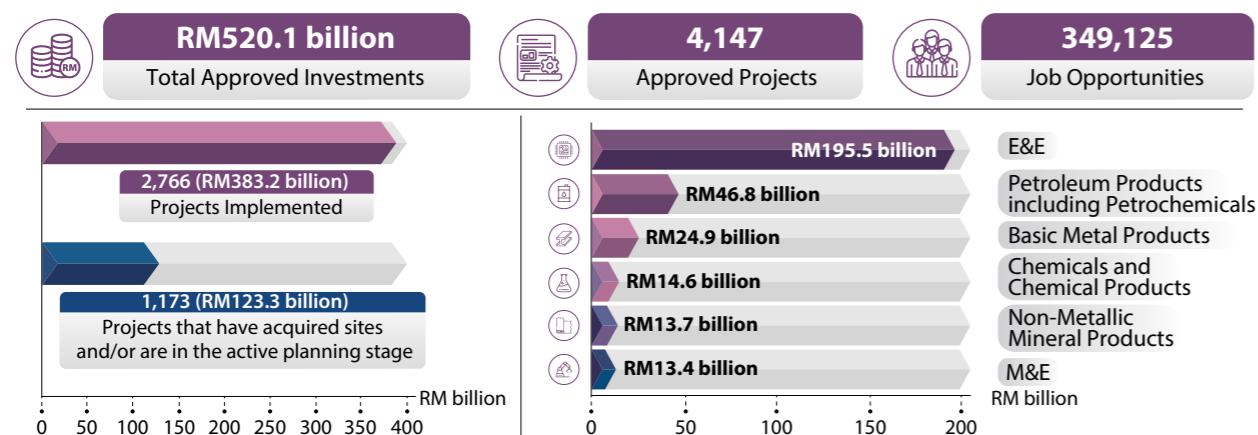


## IMPLEMENTED MANUFACTURING PROJECTS

With the addition of 702 approved projects in 2021, the total number of approved manufacturing projects within a five-year period (2017-2021) reached 4,147 with total investments value of RM520.1 billion and are expected to create 349,125 employment opportunities. Of these, 2,766 projects (66.7%) with investments valued at RM383.2 billion have already been implemented while 1,173 projects (29.3%) worth RM123.3 billion have acquired sites and/or in the active planning stage.

Of the projects that have already been implemented, the major industries are E&E (RM195.5 billion); petroleum products including petrochemicals (RM46.8 billion); basic metal products (RM24.9 billion); chemicals and chemical products (RM14.6 billion); non-metallic mineral products (RM13.7 billion); and M&E (RM13.4 billion), making up 80.6 percent of the implemented project's total investment value.

### IMPLEMENTED MANUFACTURING PROJECTS (2017-2021)



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## INVESTMENT PERFORMANCE OF THE SERVICES SECTOR

Continued investments in the services sector has enabled the Malaysian economy to successfully navigate the effects of the pandemic and the restrictions it has brought about. The sector has been further reinforced by the Government consistently reviewing and renewing policies in order to strengthen productivity, innovation and create quality employment opportunities while remaining alert to changes in the dynamic business landscape.

### THE POST COVID ECONOMY

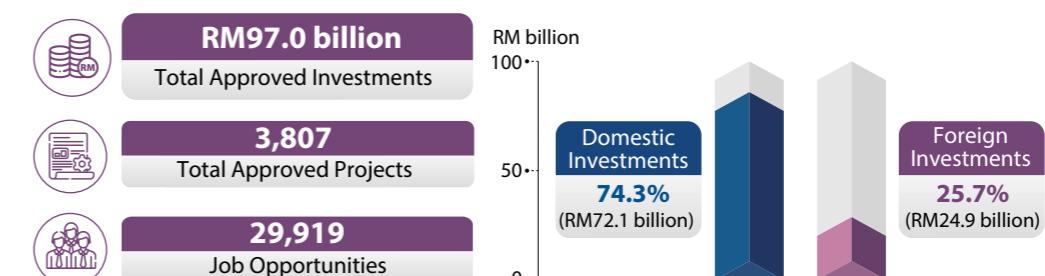
A total of 3,807 projects with investment value of RM97.0 billion were approved for the services sector in 2021, which was an increase of 38.2 per cent from the RM70.2 billion recorded in 2020. FDI accounted for RM24.9 billion or 25.7 per cent of approved investments while DDI accounted for the remaining RM72.1 billion or 74.3 per cent. These investments in the services sector are expected to create 29,919 job opportunities for the country.

The concentration of DDI lies in the real estate subsector with RM28.8 billion, followed by global establishment (RM1.1 billion), financial services (RM11.3 billion), utilities (RM9.6 billion), and information and communications (RM9.3 billion). These subsectors collectively make up 62.0 per cent of the services sector's approved investments in 2021.

Global establishment, financial services, transport services and health services were the services subsectors which recorded the most growth in terms of investment approvals in 2021.

FDI in the services sector also increased by more than threefold, from RM6.7 billion in 2020 to RM24.9 billion in 2021. This demonstrates the confidence and interest of foreign investors in Malaysia as a strategic investment destination.

### HIGHLIGHTS OF THE SERVICES SECTOR IN 2021



### MAIN INITIATIVES BY MIDA TO INTENSIFY THE SERVICES SECTOR

#### Digital Investment Office (DIO) Date Established: 22 April 2021

This is a digital collaboration platform between MIDA and the Malaysian Digital Economy Corporation (MDEC), which aims to create awareness on digital investments as well as strengthen coordination among all Investment Promotion Agencies (IPAs) in promoting and attracting new investments

#### New Definition of R&D under the Finance Act 2018 Effective Date: 1 January 2022

In collaboration with MITI, MOF and IRB, the definition of R&D in the Promotion of Investments Act 1986 was amended while the R&D Status is monitored and reviewed every five years

#### Formulation of the Twelfth Malaysia Plan (12MP) Duration: 2021 – 2025

Catalysing strategic and high impact industries to propel economic growth in the services and global tourism sector

#### Extension of Tax Incentives for Shipbuilding and Ship Repair (SBSR) and Principal Hub (PH) Duration: Valid until 31 December 2022

Eight (8) strategic and high impact industries were identified to regenerate the economy, namely electrical and electronics, global services, aerospace, creatives, tourism, halal, smart agriculture and biomass

#### Relocation Incentives for the Services Sector Duration: Valid until 31 December 2022

This was extended under Budget 2021 and is aimed at driving continued investments into the SBSR and PH subsectors as well as to generate income for the country

**Introduction of Global Trading Centre (GTC) – Making Malaysia a Regional Distribution/ Procurement Hub**  
Duration: Valid until 31 December 2022

**Expansion of Green Technology Tax Incentives**  
Duration: Effective from 1 January 2022 to 31 December 2023

**Digital Ecosystem Acceleration Scheme (DESAC)**  
Duration: Effective from 30 October 2021 to 31 December 2025

**Formulation of the New Industrial Master Plan (NIMP)**  
Duration: 2021 - 2030

The GTC Incentive was initiated to encourage MNCs and local companies to participate in procurement, distribution and trade activities in order to further support the global supply chain

The scope of this incentive has been expanded to include Rainwater Harvesting System project as follows:

- ▶ Investment Tax Allowance of 100% for eligible capital expenditure on green technology activities/green asset purchases for a period of three (3) years. This allowance can be offset against 70% of statutory income

Introduced in Budget 2022 to support the comprehensive development of the country's digital ecosystem, the details of this scheme are as follows:

- ▶ Income tax rate of 0% to 10% for a period of 10 years for suppliers of new digital technologies; and an income tax rate of 10% for a period of 10 years for existing technology providers undertaking a variety of new services. Investment tax allowance of 100% on eligible capital expenditure for a period of 10 years for digital infrastructure providers

This replaces the Third Industrial Master Plan (IMP 3) and focuses on both the manufacturing and services sectors

## INVESTMENT PERFORMANCE OF THE PRIMARY SECTOR

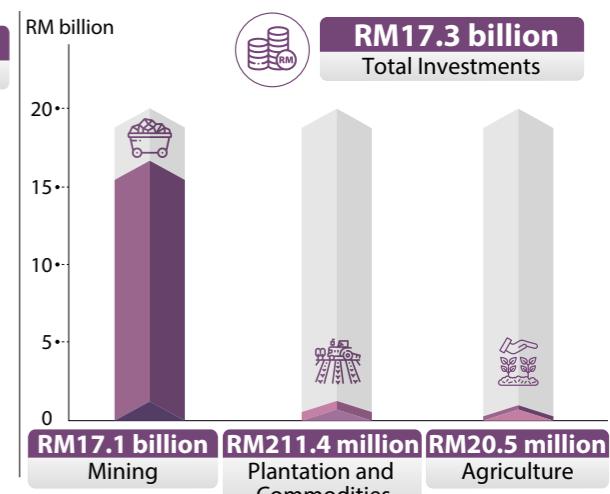
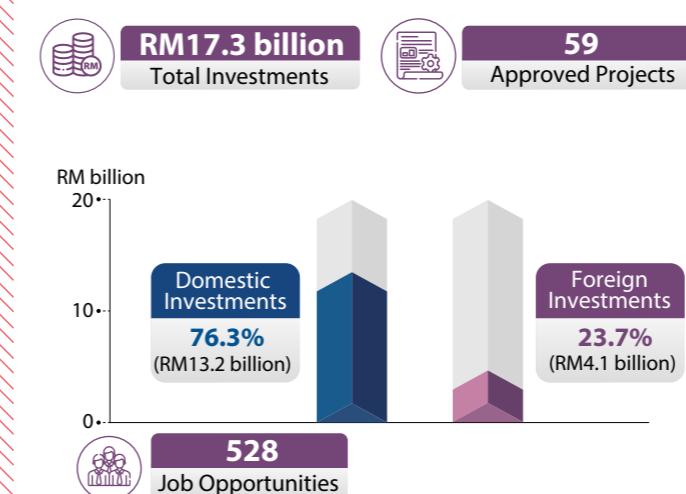
Malaysia's primary sector recorded a significant increase in approved investments in 2021, as the successful vaccination campaign and relaxation of the Movement Control Order boosted economic recovery while encouraging growth in the agriculture, mining and commodities subsectors.

### RESILIENT GROWTH

In 2021, a total of 59 projects with total investment value of RM17.3 billion were approved in the primary sector – an increase of 183.6 per cent from the RM6.1 billion recorded in 2020. Of these,

FDI amounted to RM4.1 billion (23.7%) while DDI totalled RM13.2 billion (76.3%). These investments are expected to create more than 528 job opportunities.

### HIGHLIGHTS OF THE PRIMARY SECTOR IN 2021



### AGRICULTURE

Agriculture was one of a number of industry sectors and sub-sectors allowed to continue operating during the pandemic in order to ensure that food supplies were not disrupted. The sub-sector was further reinforced under Budget 2022 as RM4.82 billion was allocated to the Ministry of Agriculture and Food industry (MAFI) to drive modernisation, improve the agrofood chain, generate higher income and attract more youths to become agricultural entrepreneurs. An additional RM120 million was allocated for food security projects in various states, such as the development of an aquaculture industry and shellfish farms in Johor.

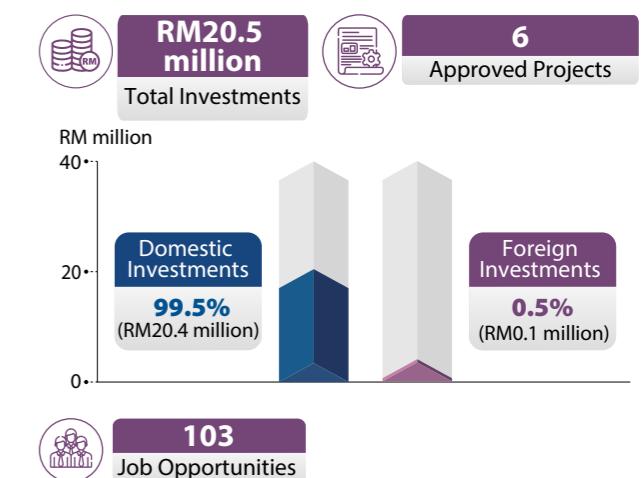
In 2021, six (6) projects with total investments of RM20.5 million were approved in the agriculture subsector, which was an increase of 754.2 per cent compared to the RM2.4 million approved in 2020. DDI accounted for the majority of the investment value at RM20.4 million (99.5%), while FDI

### MINING

The mining subsector comprises oil and gas exploration as well as mining for other minerals. Malaysia aims to be an integral hub in the development of the mineral industry, particularly since the value of mineral resources in the country is estimated at RM4.11 trillion. These resources consist of non-metallic minerals (RM2.96 trillion), metallic minerals (RM1.03 trillion) and energy minerals (RM0.12

contributed RM0.1 million (0.5%). The investments in the agriculture subsector are expected to create 103 potential jobs for Malaysia.

### AGRICULTURE SUBSECTOR IN 2021



trillion) and has a high potential for optimal production.

In addition, the Government has also allocated RM87.2 million under the Twelfth Malaysia Plan (12MP) to mitigate the risk of environmental damage in the mineral industry.

A total of 19 projects in the mining subsector,

with investment value of RM17,096.3 million were approved in 2021, making up 98.7 per cent of total investments in the primary sector. Among these, 16 projects belong to the oil and gas industry and are worth RM17,089.3 million, while three (3) other mineral mining projects contributed the remaining RM7 million of investments. FDI accounted for RM4,075.3 million (23.8%) of total investments, while the remaining RM13,021 million (76.2%) came from DDI. These projects are expected to create 37 job opportunities.

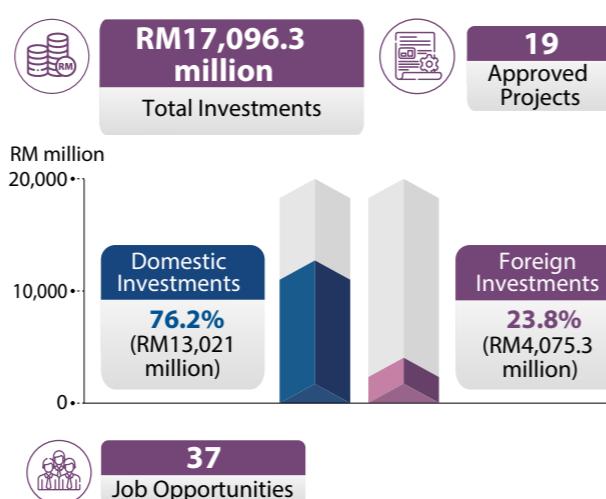
## PLANTATION AND COMMODITIES

The plantation and commodities subsector has been a vital contributor to national economic development for the past 50 years and comprises oil palm, rubber, forest plantation, kenaf and pepper. As the country's main agricultural export, palm oil is one of Malaysia's most crucial commodities and contributed RM44.98 billion to the nation's GDP in 2021. This accounted for 53.4 per cent of agricommodity sector's share of GDP.

As part of Budget 2022, the Government has allocated RM2.5 billion to facilitate growth in the plantation and commodities subsector through the following measures:

- 34 RM2.5 billion for the rehabilitation packages and development of settlers, with RM1.3 billion of the amounts given to Federal Land Development Authority (FELDA).
  - 34 RM495 million allocated to settlers from the Federal Land Consolidation and Rehabilitation Authority (FELCRA).
  - 34 RM699 million to the Rubber Industry Smallholders Development Authority (RISDA) for the development of rubber industry smallholders.
  - 34 Consolidating rubber smallholders, entrepreneurs and cooperatives under the National Rubber Industry Transformation Programme to improve their capabilities.
  - 34 Matching grant to introduce and expand the use of the newly developed latex stimulant, RRIM Hydrobest, to rubber smallholders.
  - 34 RM190 million for the continuation of Monsoon Season Assistance.
  - 34 RM5 million to provide takaful protection to all members of the Area Farmers' Association (PPK) nationwide under the Farmers' Smart Card Takaful Protection Scheme.
- In 2021, 34 projects with investment value of RM211.4 million were approved in the plantation and commodities subsector, an increment of 683 per cent from RM27 million in 2020. All investments under the plantation and commodities subsector are DDI. The majority of these projects are in the oil palm industry and have an investment value of RM163.7 million. These projects are expected to create 388 job opportunities.

## MINING SUBSECTOR IN 2021



## PLANTATION AND COMMODITIES SUBSECTOR IN 2021



## MALAYSIA MAINTAINS ITS POSITION AS THE DESTINATION OF CHOICE FOR SEMICONDUCTOR AND E&E COMPANIES

The Seizing the Next Wave of E&E Investment into Malaysia webinar was jointly organised by MIDA and the Malaysia Semiconductor Industry Association (MSIA) on 15 September 2021, and was a resounding success with more than 350 participants, comprising manufacturers, service providers and potential investors, in attendance.

Speaking at the session, MSIA President Dato' Seri Wong Siew Hai highlighted the importance of the webinar in conveying the message that Malaysia is now ready to once again welcome investors and businesses, while emphasising on the close cooperation between the Government and companies in the electrical & electronics (E&E) industry. These efforts will enhance the competitiveness of the Malaysian E&E industry and enable it to move further up the global value chain.

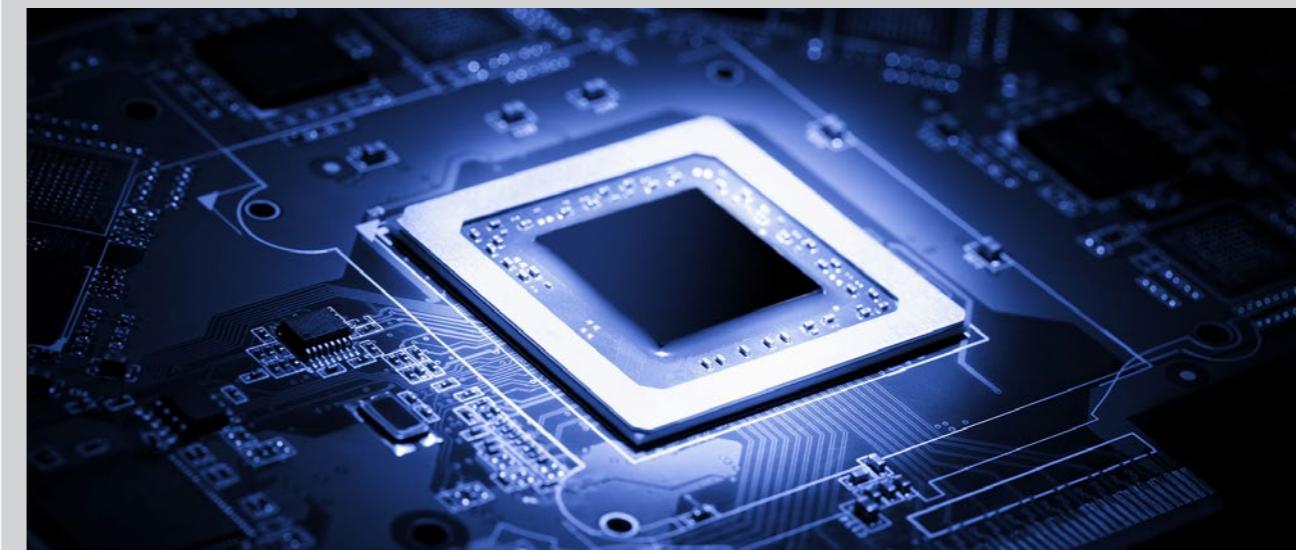
Malaysia is a key player in the global semiconductor value chain, and in 2020, E&E exports were valued at RM386 billion, constituting 39.4 per cent of the country's total export value for that year.

MIDA's Chief Executive Officer, Datuk Wira Arham Abdul Rahman reinforced that message by calling on Malaysia to take the initiative and be

proactive in seizing opportunities in the E&E industry, particularly in the high-value added semiconductor segment. He emphasised that this is of critical importance since an increasing number of multinational companies are looking for a conducive environment to develop new technologies, diversify their products, and improve production capacity in order to meet the rising demands.

Coinciding with these efforts, the Government has introduced the National Economic Recovery Plan (PENJANA) to promote the development of the E&E industry in Malaysia by supporting new and existing industry players. The Plan aims to help industry players retain employees, meet market demand and maintain operational efficiency amid the turbulent economic conditions.

In line with the National Investment Aspirations (NIA), these steps will further solidify Malaysia's standing as a competitive and profitable investment destination. As such, industry players are strongly urged to fully leverage the available packages, particularly those offered through MIDA, to make the most of the opportunities presented.





# 04

## INVESTMENT PROMOTION ACTIVITIES

# PROMOTING INCLUSIVE AND SUSTAINABLE INVESTMENT

MIDA constantly fortifies its mandate as the national investment promotion agency through collaborations with stakeholders, in particular industry leaders and potential investors. These joint programmes catalyse new avenues of growth to uplift the competitiveness and sustainability of Malaysia's economy. Therefore, above and beyond providing advisory services and being a key reference point for the Government, MIDA becomes a pivotal partner in facilitating relations between Malaysia and investment partner countries.

The challenges caused by the global economic decline may have been daunting, but MIDA has remained steadfast in carrying out its mission in 2021, such as organising more than 20 webinars as part of national initiatives to spur domestic and foreign investments. MIDA also hosted courtesy visits from the Ambassadors of Germany, the United States, and Italy to Malaysia, as part of its efforts to facilitate the entry of investors and provide them with the necessary assistance and information to make investment decisions across various industries, sectors and markets.



Dato' Abdul Majid Ahmad Khan, the Chairman of MIDA, received a courtesy visit from H.E. Dr. Peter Blomeyer, the Ambassador of Germany to Malaysia, on 7 January 2021.

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Datuk Wira Arham Abdul Rahman, the Chief Executive Officer of MIDA, received several courtesy visits from foreign ambassadors in 2021. These included H.E. Brian McFeeters, the United States Ambassador to Malaysia on 21 September 2021 (middle) and H.E. Massimo Rustico, the Ambassador of Italy to Malaysia (below) on 6 December 2021.



# FOREIGN INVESTMENTS PROMOTION

## ASPIRING FOR QUALITY FOREIGN INVESTMENTS

Malaysia's strategic location and conducive business environment makes it an attractive location for foreign investors in this region. As a result, Malaysia continues to be seen as a competitive nation to invest in.

The COVID-19 pandemic which broke out at the end of 2019 has profoundly impacted global public health and trade flows, resulting in disruptions to manufacturing and services supply

chains around the world due to restrictions and controls on movement.

Therefore, the Ministry of International Trade and Industry (MITI) and Malaysian Investment Development Authority (MIDA) have formulated new investment policies to ensure Malaysia capitalises on its status as a competitive and preferred investment destination, despite the challenges brought about by the uncertainty in the global economic climate.

**April 2021 Issue**

**MIDA**  
Malaysian Investment Development Authority

**TRADE AND INVESTMENT MISSION TO REPUBLIC OF KOREA (ROK) AND JAPAN**  
31 MARCH - 6 APRIL 2021

**E-NEWSLETTER**  
A MONTHLY INDUSTRY UPDATE FOR GLOBAL INVESTORS AND MORE!

**TRADE AND INVESTMENT MISSION**  
31 March - 6 April 2021, Tokyo, Japan

Dato' Seri Mohamed Azmin Ali, Minister of International Trade and Industry

The cover of the April 2021 edition of the MIDA E-Newsletter showcases the Trade and Investment Mission led by Y.B. Dato' Seri Mohamed Azmin Ali, the Senior Minister of International Trade and Industry (MITI).

**November 2021 Issue**

**MIDA**  
Malaysian Investment Development Authority

**MIDA TOP MANAGEMENT'S VISIT TO THE UNITED STATES OF AMERICA, THE REPUBLIC OF KOREA, THE UNITED ARAB EMIRATES & THE REPUBLIC OF TURKEY**

**E-NEWSLETTER**  
A MONTHLY INDUSTRY UPDATE FOR GLOBAL INVESTORS AND MORE!

The November 2021 edition of MIDA's E-Newsletter features the Working Visits of MIDA's Top Management to the United States, the Republic of Korea, the UAE and the Republic of Turkey.

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MITI and MIDA have carried out the following initiatives and strategies:



Formulated the New Investment Policy, which aims to drive new strategies to develop a conducive investment ecosystem, attract high quality investment, foster orientation towards advanced technology, ensure long-term sustainability and create highly skilled job opportunities. This is guided by the **National Investment Aspirations (NIA)**, which focuses on elements of Environment, Social and Governance (ESG) for its implementation.



Introduced a **special tax exemption package to encourage foreign companies to either relocate to Malaysia or establish new operations in the country in order to establish Malaysia as the epicentre of international supply chains.**



Established the **Project Acceleration and Coordination Unit (PACU)** at MIDA as well as implemented various digital platforms such as **InvestMalaysia**, which have accelerated approvals and the implementation of investment projects in Malaysia at every level from various agencies.

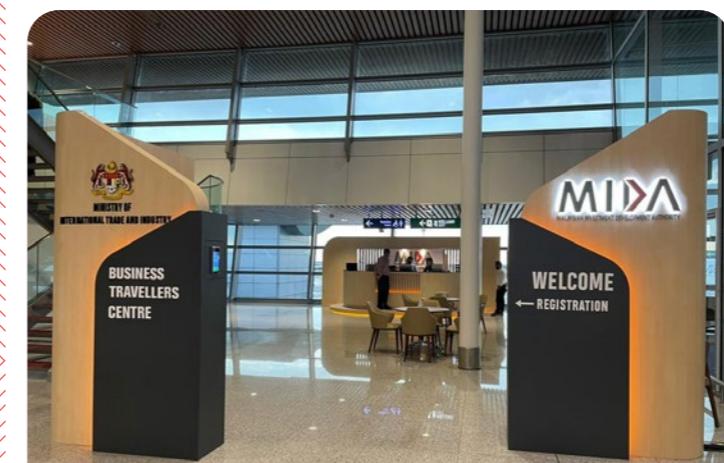
**DIGITAL INVESTMENT OFFICE – YOUR ONE STOP FOR ALL DIGITAL INVESTMENT NEEDS**

Welcoming Remarks and Special Address

ARHAM ABDUL RAHMAN

SURINA SHUKRI

Identified new economic growth sectors such as digital economy and established the **Digital Investment Office (DIO)** in line with MyDIGITAL in order to attract investments worth RM70 billion to the digital economic sector by 2025.



**Established a One Stop Centre (OSC) for business travellers** to facilitate the entry of trade and investment visitors into during the pandemic. As a result of this initiative, 3,223 companies were granted entry approval for short term business travellers, bringing in an estimated investment value of RM171.82 billion.



Carried out more enthusiastic **Trade and Investment Missions and Working Visits** to attract new investments as well as encourage reinvestments particularly those with high-technology elements such as smart automation, Industry 4.0, knowledge intensive, capital-intensive and high-value added investments.



Organised international trade and industry related **programmes with chambers of commerce, banking institutions and strategic partners.**

## MALAYSIA INTRODUCES THE BUSINESS TRAVELLER CENTRE (BTC) AT KLIA TO FACILITATE THE ENTRY OF BUSINESS TRAVELLERS

The decision by the Government to close the nation's borders at the height of the COVID-19 pandemic impacted the Malaysian business sector as business travellers were prevented from entering the country to carry out trade and investments activities. Once the situation had improved, it became imperative to re-enable their entry. At the same time, a balance had to be achieved between economic interests and public health and safety.

The Business Traveller Centre (BTC) was launched and established at Gate C36 in the Satellite Terminal of KLIA, to achieve this synergy, where it caters to short-term business travellers to Malaysia.

These travellers are defined as business travellers who do not have any special entry pass and who do not intend to be in the country for more than 14 days. Their entry was therefore subject to the approval of the One Stop Centre Committee and they needed to adhere to the then current Standard Operating Procedures (SOP) in force.

To date, the BTC is one of the main components of the Malaysian Government's OSC initiative to facilitate the movement of business travellers into and out of Malaysia.



Launched by Y.B. Dato' Seri Mohamed Azmin Ali, Malaysia's Senior Minister of International Trade and Industry at KLIA on 23 March 2021, the BTC serves to facilitate the movement of business visitors in and out of the country.

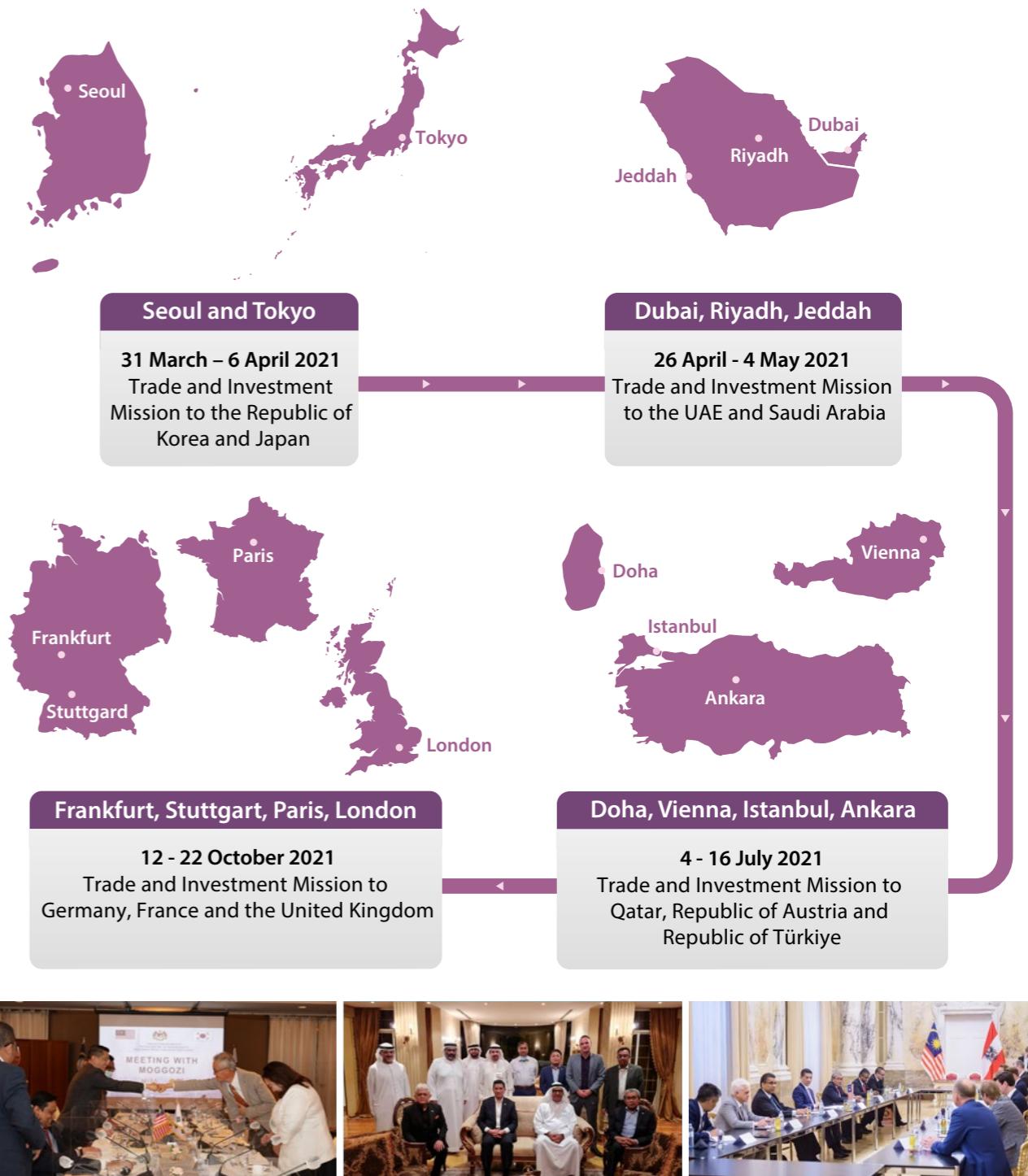
The centre carries out RT-PCR smear tests on all inbound short-term business travellers, which is conducted immediately after landing and the results will be available within just three (3) hours. Upon confirmation that the traveller does not have any symptoms or infection of COVID-19, they will then be cleared by Immigration at a special green lane, and an officer will be assigned to accompany them in order to ensure that they comply with a specific schedule during their stay in the country.

The BTC is a symbol of the Government's commitment to balancing the needs of business and the economy with health and national security, and its launch was an integral part of the continuous efforts to reignite the economy in 2021.

Being a pro-business country, Malaysia has pragmatic and proactive policies that supports investments and strengthens the business ecosystem. This has always been the catalyst that attracts investors to establish new business activities as well as expand and diversify their existing operations in the country.

## TRADE AND INVESTMENT MISSIONS 2021

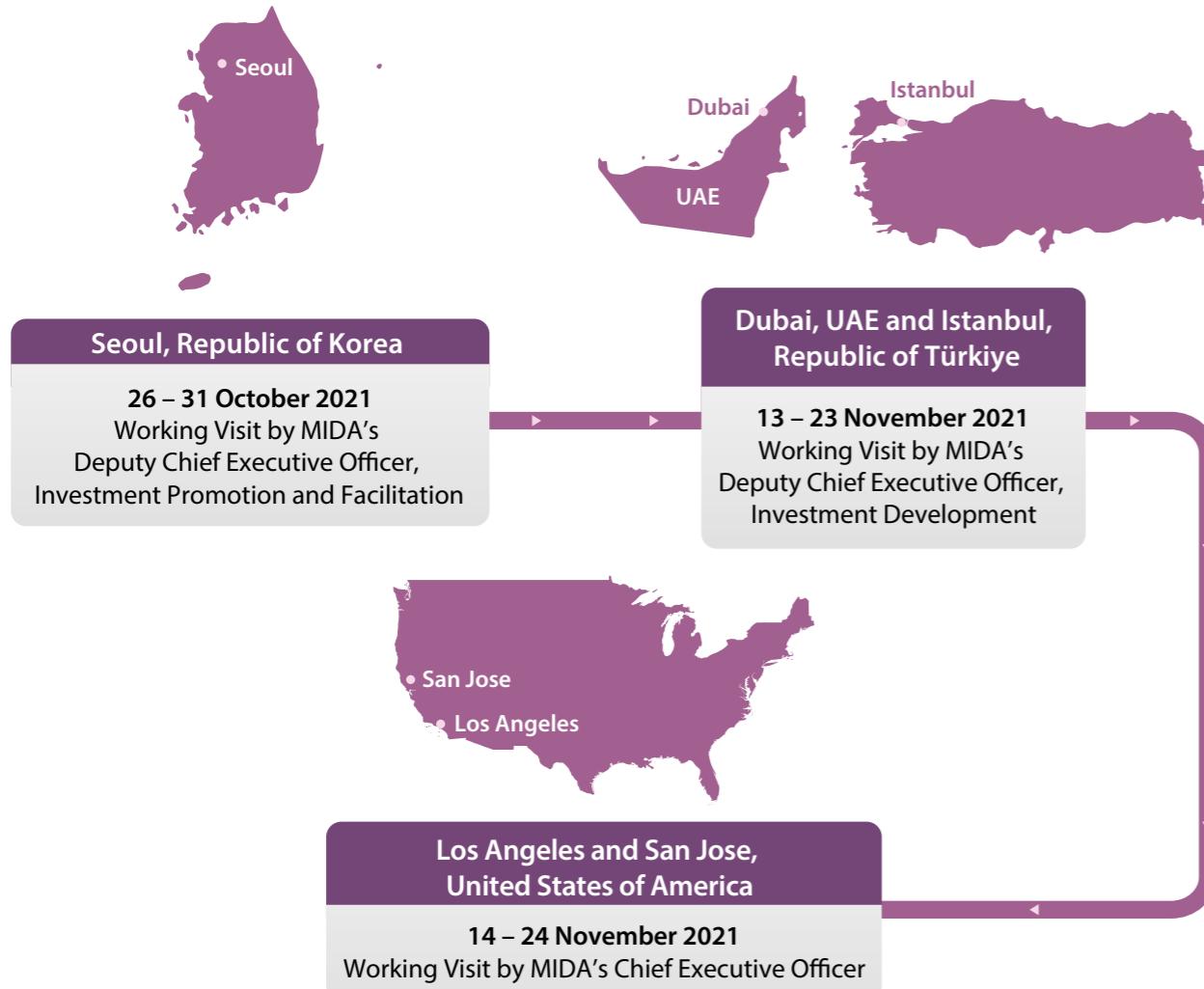
In 2021, MIDA organised and carried out four (4) Trade and Investment Missions (TIMs) to 10 countries – namely the Republic of Korea, Japan, Saudi Arabia, the United Arab Emirates (UAE), Qatar, the Republic of Austria, the Republic of Türkiye, Germany, France and the United Kingdom – in line with its continuous efforts to increase the flow of quality foreign investments into Malaysia. As a result of these TIMs, Malaysia received investment commitments worth RM50 billion, which will create more than 30,000 job opportunities. This reinforces the position of TIM as one of the Government's main tools to drive investments into Malaysia.



MIDA plays a major role in strengthening trade and investment relations between Malaysia and the rest of the world. (From left) MIDA Trade and Investment Missions to the Republic of Korea, UAE and Republic of Austria.

## WORKING VISITS BY MIDA SENIOR MANAGEMENT IN 2021

Aside from carrying out TIMs, MIDA's Senior Management also participated in three (3) working visits in 2021 to attract high quality foreign investments.



(From left): Working Visit by MIDA's Senior Management to Seoul, Istanbul and San Jose in 2021.

## PROGRAMMES WITH DOMESTIC AND INTERNATIONAL BUSINESS COMMUNITIES

MIDA has also organised webinars with the domestic and international business communities as part of its efforts to intensify investment promotion, providing exposure and offering up-to-date information on Malaysia's investment potential to companies and stakeholders.

## WEBINAR PROGRAMMES IN 2021

26 January 2021 Invest ASEAN - CARI	4 February 2021 OSC Webinar with Malaysian Dutch Business Council (MDBC)	4 February 2021 British High-Comm Virtual Meeting	22 February 2021 Webinar with Women Entrepreneurs Committee (WEC), Malaysia-China Chamber of Commerce (MCCC)
4 March 2021 Ambassador Briefing – EU-Malaysia Chamber of Commerce and Industry (EUROCHAM Malaysia)	4 March 2021 German Malaysia Roundtable (GMRT) Webinar	2 March 2021 OSC Webinar with American Malaysian Chamber of Commerce (AMCHAM)	23 February 2021 OSC Webinar with Malaysian-Swedish Business Association (MASBA)
10 March 2021 Webinar with UBS Bank	12 March 2021 OSC Webinar with British Malaysian Chamber of Commerce (BMCC)	18 March 2021 Webinar with EUROCHAM	2 April 2021 OSC Webinar with Standard Chartered
13 April 2021 BMCC Webinar - Virtual Export Market Visit	12 April 2021 OSC Webinar with Malaysian German Chamber of Commerce and Industry (MGCC)	9 April 2021 Webinar with Japanese Chamber of Trade & Industry Malaysia (JACTIM)	6 April 2021 Webinar with Japan External Trade Organisation (JETRO)
15 April 2021 OSC Webinar with UOB	20 April 2021 Webinar with UOB, Rödl & Partner and MIDA	22 April 2021 Online Engagement with RERO companies	20 May 2021 Webinar with Taipei Investors' Association in Malaysia (TIAM)
1 July 2021 HSBC Webinar – EUROPE ASEAN Roadshow	21 June 2021 SME Webinar - Georgia	3 June 2021 Webinar with Standard Chartered Bank (SCB) on Hong Kong's Market	1 June 2021 Webinar with Citibank Group
3 July 2021 Webinar with ACCCIM Youth Entrepreneurs Conference (YEC)	1 August 2021 ASEAN-BAC Malaysia Consultation Meeting - UK Session	18 August 2021 MABC Webinar - "Challenges for Business Travelers During the Pandemic and Beyond"	7 September 2021 BMCC-Northern PowerHouse Virtual Trade Mission
23 September 2021 5 <sup>th</sup> Investment Working Group under Malaysia Taiwan Economic Committee	17 September 2021 Webinar with South Taiwan Science Park	17 September 2021 ASEAN-BAC Malaysia Consultation Meeting - China Session	17 September 2021 ASEAN-BAC Malaysia Consultation Meeting - US Session
14 October 2021 ASEAN-BAC Malaysia Consultation Meeting - UK Session	29 October 2021 Webinar with Industrial and Commercial Bank of China (ICBC)	17 November 2021 MIDA Assessment Development Centre (MADC) Webinar - International Chambers Chapter	29 November 2021 Webinar with Citibank Research Singapore
			20 December 2021 Austrian Business Circle



The MIDA team held the InvestMalaysia Goes Live Webinar on 24 March 2021. InvestMalaysia is an online investment project application portal, which acts as a gateway for investors to access and check the status of their applications and obtain more information on MIDA's promotional activities.

#### SIGNING OF MEMORANDA OF UNDERSTANDING (MoU)

In 2021, MIDA signed six (6) Memoranda of Understanding (MoUs) with international banks, investment companies and technical institutions.

These MoUs were part of the effort to attract more high potential investments by increasing cooperation between MIDA and stakeholders. Among them were an MoU with Austria Technologie & Systemtechnik AG (AT&S) – a world-class company from Austria, which decided to invest in Malaysia in 2021. This MoU will see

AT&S collaborating with local universities and educational institutions by carrying out research and development (R&D) and educational activities resulting in the exchange of technology and knowledge to Malaysians.

These MoUs are an integral aspect of MIDA's goal of ensuring that the Malaysian investment ecosystem remains competitive and resilient thus reinforcing the country's position as the preferred destination for investors.



The MoU between MIDA and AT&S was signed in conjunction with the Trade and Investment Mission in Austria and aims to support quality investment in Malaysia.

#### MoUs IN 2021



22 February 2021

Signing of MoU with CETIM Online



16 March 2021

Signing of MoU with UMW Corporation MIDA



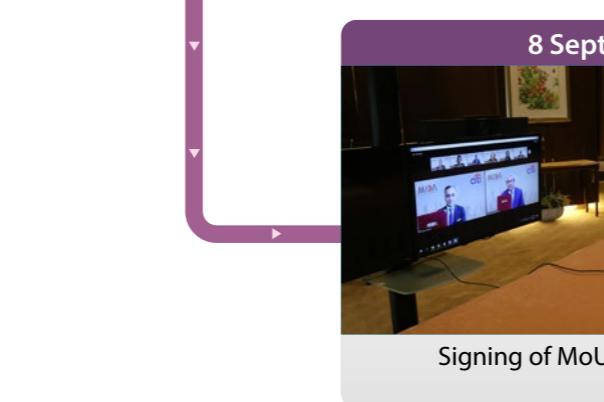
7 August 2021

Signing of MoU with HSBC Online



9 July 2021

Signing of MoU with AT&S Austria



8 September 2021

Signing of MoU with Citibank Berhad Online

#### DOMESTIC INVESTMENTS PROMOTION

##### STRENGTHENING RESILIENCE OF DOMESTIC INVESTMENTS

In order to curb the spread of COVID-19, which triggered a global health and economic crisis on a scale that has not been seen since the 1930s, the Government took the bold and proactive step of implementing the Movement Control Order while simultaneously introducing various

economic stimulus packages to help the people and industries weather the storm. Malaysia was not exempted from the impact of the COVID-19 pandemic. The pandemic has changed the way people live, leaving huge economic repercussions in our society.

On 28 June 2021, the Government announced that it is allocating RM150 billion under the National People's Wellbeing and Economic Recovery Package (PEMULIH) – a comprehensive aid and stimulus package that is on par, if not better, than those introduced by our neighbours and other developed nations.

MIDA also joined forces with MITI, the Ministry responsible for ensuring the sustainability and

Domestic investment promotions carried out in 2021 were as follows:

#### Promoting Innovation

- ▶ Promote cooperation between domestic companies and startups in particular with regards to the use of new technology; and
- ▶ Attract the interest of domestic companies to develop complex products through local R&D and innovation as well as further increase their reach to high value-added markets.

#### Advancing Digital Technology and Competitiveness to Improve Efficiency

- ▶ Promote the adoption and adaptation of technology and innovation as a fundamental catalyst for growth in the manufacturing and service sectors. The digitalisation process will be accelerated and the adoption of advanced technology, especially Fourth Industrial Revolution (4IR) technologies, will be encouraged to achieve a high-technology-based economy; and
- ▶ Expand the high productivity sector by promoting the production of new products and services in the country.

#### Develop Future Talent

- ▶ Focus on the development of highly-skilled talents to meet the needs of the growing economy; and
- ▶ Create high-income employment opportunities for citizens, particularly those who are highly-skilled.

competitiveness of the country's economy, to proactively help domestic and foreign investors operating in Malaysia.

Through the Domestic Investment (DI) Division and the State offices, MIDA accelerated its efforts to maintain the momentum and carry out domestic investment promotion activities to help strengthen the country's business ecosystem.

#### MIDA COLLABORATES WITH LOCAL UNIVERSITIES TO DRIVE THE READINESS OF INDUSTRY 4.0 AMONG FRESH GRADUATES

As the principal investment promotion and development agency, MIDA future proofs the nation to ensure that comprehensive investment needs are met. Cooperating with local universities by conducting programmes to prepare graduates for employment is one of the main focal points to create an industry-ready workforce.

The MIDA Assessment Development Centre (MADC) HyTalent Programme, which received Government approval under the special COVID-19 Fund (Kumpulan Wang COVID-19) 2021 – 2022 is a perfect example. The programme serves as a manifestation of efforts to stimulate the Malaysian economy during the pandemic, and emphasises on addressing unemployment in particular.

As part of the pilot project under this programme, graduates receive six (6) months of exposure and six (6) months of industrial training, which will inculcate them with structured leadership and technical training in line with current industry needs. This training programme was designed in collaboration with local universities as well as local and international industry players, thus ensuring that graduates are industry-skilled and ready,

particularly in adapting to the needs of Internet of Things (IoT) and Industrial Internet of Things (IIoT).

To carry out this programme, MIDA signed a Memorandum of Agreement (MoA) with Universiti Kebangsaan Malaysia (UKM), Universiti Teknologi Malaysia (UTM) and Universiti Putra Malaysia (UPM), which was witnessed by Y.B. Dato' Seri Mohamed Azmin Ali, the Senior Minister and Minister of International Trade and Industry (MITI), who emphasised that the MADC HyTalent programme is in line with the Twelfth Malaysia Plan (12MP) to develop and equip future talent with Fourth Industrial Revolution (4IR) skillsets. These skillsets are integral to keeping pace with the rapid changes of technological advancement to meet industry demands.

The MADC HyTalent programme expects to produce 500 trainees in the IoT and IIoT fields, who have the potential of becoming high earners. This is a testament to the continued efforts by the Government to produce high-value jobs to further uplift the nation's investment prospects and ensure sustainable economic growth in the post-pandemic era.



MIDA signed a Memorandum of Agreement (MoA) with UKM, UTM and UPM on the implementation of MADC HyTalent Programme – witnessed by Y.B. Dato' Seri Mohamed Azmin Ali, the Senior Minister of International Trade and Industry, on 8 October 2021.

### Improving the Sustainability of Supply Chains and Participation in Global Value Chains

- ▶ Improve the sustainability of the manufacturing sector's supply chain for manufacturing products by identifying existing gaps such as the availability raw inputs in existing supply chains; and
- ▶ Encourage domestic companies to improve collaboration with foreign companies to facilitate the exchange of technology and knowledge in order to develop a skilled local workforce.

### Improving Financing Facilities throughout the Business Life Cycle

- ▶ Increase alternative financing opportunities for companies and investors to diversify as well as expand investment portfolios; and
- ▶ Develop an alternative and robust financing system to complement the banking system.

### Improving Economic Growth at State Level

- ▶ Address economic imbalances at State level by helping promote development in areas and communities that receives less attention; and
- ▶ Bridge the development gap between States to ensure balanced development from one State to another.

As part of the efforts to encourage domestic investments, MIDA's DI Division and State offices are implementing various initiatives including:

#### Showcasing the Domestic Investment Landscape

#### MIDA InvestSeries Conference: Highlighting the Investment Potential of Each State

The objective of this programme is to keep the business community abreast about the latest developments and investment opportunities in each State. This platform also provides participants with the opportunity to deal directly with relevant State agencies on any investment proposals. In 2021, 11 States participated in this programme, namely Selangor, Pulau Pinang, Perlis, Kedah, Kelantan, Pahang, Terengganu, Sabah,

Sarawak, Negeri Sembilan and Johor. The second series of this programme is scheduled to take place in 2022.

#### Increasing Domestic Companies' Competitiveness through a Comprehensive Investment Ecosystem

#### Domestic Investment Coordination Platform Initiative (DICP)

Local companies are the main drivers of the economy. However, most of them are only focused on their core businesses within the domestic market as they lack the competitiveness to either expand

overseas or become part of the multinational corporations' (MNC) supply chains.

Through conducting various programmes and dialogue sessions, MIDA has identified two (2) main factors that are impeding these companies from expansion. These are:

- (i) Limited or lack of additional financial resources; and
- (ii) Low adoption of the latest advanced technologies in the manufacturing and business processes.

In order to help Malaysian companies, particularly Small and Medium Enterprises (SMEs), to address these challenges, MIDA took proactive steps by establishing a dedicated team under the Domestic Investment Coordination Platform (DICP).

This team worked closely with local authorities, government agencies, research centres, technology providers, financial institutions as well as investment and equity advisory firms to help domestic companies identify the investment ecosystem required to add value and increase competitiveness. The outcomes of the exercise are as follows:

- ▶ In an agreement signed in March 2021, an investor from the United Kingdom took a 10 per cent equity in a domestic fintech company through injecting USD10 million in investment funds, thus enabling the fintech company to expand its business overseas.
- ▶ An agreement of understanding was signed between DSR Taiko Berhad – a Musang King producer and marketing company which owns the D'MasKing brand – and SIRIM Tech Venture to research and implement Industry 4.0 technology such as the Farm Management System application to manage farm facilities, supply and marketing. Both parties have been refining the terms of reference since April 2021.



Exchange of project agreement documents between DSR Taiko Berhad with SIRIM Tech Venture for 'Holistic Solutions from Orchards to Consumer' (O2C) on 22 December 2021.

▶ Since February 2021, local agriculture and animal husbandry companies have collaborated in research and marketing activities with relevant government agencies such as FAMA, Department of Agriculture and MARDI. This joint venture has been in operation since February 2021.

▶ In January 2021, we brought together German investors and local and international financial institutions operating in Malaysia to finance manufacturing activities through our business matching efforts.

▶ Since June 2021, we solidified initiatives with financial institutions to assist local companies in the Green Technology sector (processing solid waste material into new energy sources) with receiving financing to implement projects in Perlis and Johor.

▶ Since March 2021, we connected local and foreign companies in the pharmaceutical sector to identify opportunities for business matching and joint ventures.

#### Startup Programmes

MIDA has created a platform for industry players to explore the investment potential and application of technology by

startups. This is done through collaborations with relevant agencies involved in their development. The goal is to increase the use of new technology and innovation by local companies as well as help startups improve their capabilities and development.

MIDA organised two (2) programmes with Cyberview Living Lab Accelerator in 2021 involving 14 startups as well as a total of 830 industry players. The main objectives of the programme were to:

- ▶ Help local industry players remain competitive and sustainable by intensifying innovation in their business operations;
- ▶ Enable domestic industry players in achieving their research and innovation potential while impacting and revolutionising their industry;
- ▶ Facilitate local startups in marketing their services to meet the needs of industry and society;
- ▶ Facilitate stakeholders in initiating research-industry collaboration by converting research output to innovation thus paving the way to enter the market;
- ▶ Attract the attention of the market and future investors by providing business financing for startups.



Cyberview Living Lab Accelerator Pitching Programme Series II was held virtually on 23 September 2021.

## Empowering High Potential Local Companies

### SME Investment Desk

This initiative is a One Stop Centre, which provides advice and information on the Government's initiatives and facilities, particularly those by MIDA, to uplift the capabilities of SMEs. It aims to further increase productivity while also forging sustainable business partnerships through the development of local, regional and global supply chains.

As part of this, MIDA State offices organised more than 40 programmes including round table meetings, virtual networking sessions and various outreach programmes in 2021.

### Engagement with Industry Associations and Local Chambers of Commerce

This initiative channels the latest information on MIDA's role and investment facilities to local SMEs. Meetings and dialogue sessions to promote domestic investment were carried out in collaboration with industry associations and chambers of commerce, while also enabling MIDA and industry players to interact in efforts to reduce the impact of the COVID-19 pandemic impact on local businesses.

MIDA organised two (2) such programmes in 2021, which were attended by 1,292 participants from Malaysian industry associations and chambers of commerce.

### Domestic Investment Seminar

This seminar was part of MIDA's ongoing efforts to provide industry players with information on the latest policies and facilities, as well as to give the business community the opportunity to network with other Government agencies and discuss potential business collaborations.

MIDA organised two (2) seminars under this programme in 2021, which were attended by 1,614 participants from more than 1,200 companies.

## THE SECOND VIRTUAL ARTIFICIAL INTELLIGENCE FOR SMES (AI4S) PROGRAMME – A MANIFESTATION OF THE CONTINUOUS SUPPORT FOR LOCAL INDUSTRY PLAYERS TO ADAPT ARTIFICIAL INTELLIGENCE (AI)

On 27 October 2021, MIDA successfully organised the 2<sup>nd</sup> Virtual Artificial Intelligence for SMEs (AI4S) Programme along with Intel Malaysia and the Malaysian Productivity Corporation (MPC).

This event was a follow up from the first AI4S during which Intel Malaysia and MPC awarded AI Starter Kits to 100 selected domestic companies. These companies are in the process of adapting Artificial Technology (AI) in their business processes in line with the needs of Industry 4.0.

Intel Malaysia had committed to offering Field-Programmable Gate Array (FPGA) cards to participating companies as part of the AI4S

programme, which enable the AI kits to be five times more powerful than existing ones.

Datuk Wira Arham Abdul Rahman, the Chief Executive Officer of MIDA, encouraged other multinational companies to follow in the footsteps of Intel by utilising their expertise to contribute back to the nation's industrial ecosystem, which in turn will increase the competitiveness of local companies.

In line with the Government's goals, MIDA calls on industry players to take advantage of the facilities and initiatives provided by the Government under the Industry4WRD initiative, such as participating in Readiness Assessment (RA) to analyse their ability and aptitude in adapting Industry 4.0.



The second Virtual Artificial Intelligence for SMEs programme (AI4S) is a collaborative effort between MIDA, MPC and Intel Malaysia with the objective of aiding local players in their journey towards Industry 4.0.

### Domestic Specific Project Mission (DSPM)

With the objective of discussing a company's future investment plans, this initiative was carried out by MIDA's Industry and Services Divisions, which organised physical and/or virtual meetings with local companies that have potential. These meetings aimed to facilitate the realisation of the companies' plans such as the establishment of manufacturing plants or expansion of production activities.

MIDA organised 13 DSPM programmes in 2021.

### Globalising Domestic Industry Players through the Supply Chain Programme

MIDA has designed and implemented a Supply Chain Programme, which seeks to facilitate the outsourcing of manufacturing activities or the supply of raw materials or components by MNCs and large local companies in Malaysia. As a result of this

initiative, Malaysian companies have the opportunity to become part of an existing multi-industry ecosystem by becoming suppliers to MNCs and large local companies.

In order to improve the technological capability among domestic companies, MIDA also encourages strategic collaborations between local companies with MNCs, financial institutions and technology providers.

The objectives of this programme are to encourage MNCs and large local companies to:

- ▶ Create opportunities for local companies and reduce gaps in the supply chain;
- ▶ Support and create opportunities for MNCs/large local companies to outsource their products or manufacturing activities to local companies;
- ▶ Develop and improve the capabilities of local companies to drive industrial growth in the country; and

- ▶ Encourage local companies to adopt and adapt automation and Fourth Industrial Revolution (Industry 4.0) technologies.

In 2021, MIDA held 28 programmes and meetings with MNCs and large local companies, during which 132 local companies from various sectors were introduced as potential vendors. This was also in line with the Vendor Facilitation Programme's objectives which are to connect local companies with by MNCs/ large domestic companies in order to improve their competitiveness in the global market.

#### Promoting Industrial Areas through Digital Platforms

When choosing an investment destination, investors take into consideration factors such as location, logistics, infrastructure and the economic ecosystem. It is therefore imperative that the efforts are made to promote industrial zones to potential investors in order to stimulate the manufacturing and services sectors.

However, the COVID-19 pandemic has changed the game as industries have switched to digital systems to carry out their promotional activities. As a result of this, MIDA has launched an upgraded version of the MIDA Geographical Information System (MIDA GIS), which included the addition of the Industrial Zone Dashboard to promote existing industrial zones in Malaysia.

The MIDA GIS system also provides a promotional platform for owners and developers of industrial zones, while also acting as a database for industrial zones in Malaysia.

Potential investors are given a simplified overview of the country's industrial zones which helps make it easy for them to understand what would be most suitable for their business activities.

### HIGHLIGHTS OF DOMESTIC INVESTMENT PROMOTION ACTIVITIES IN 2021

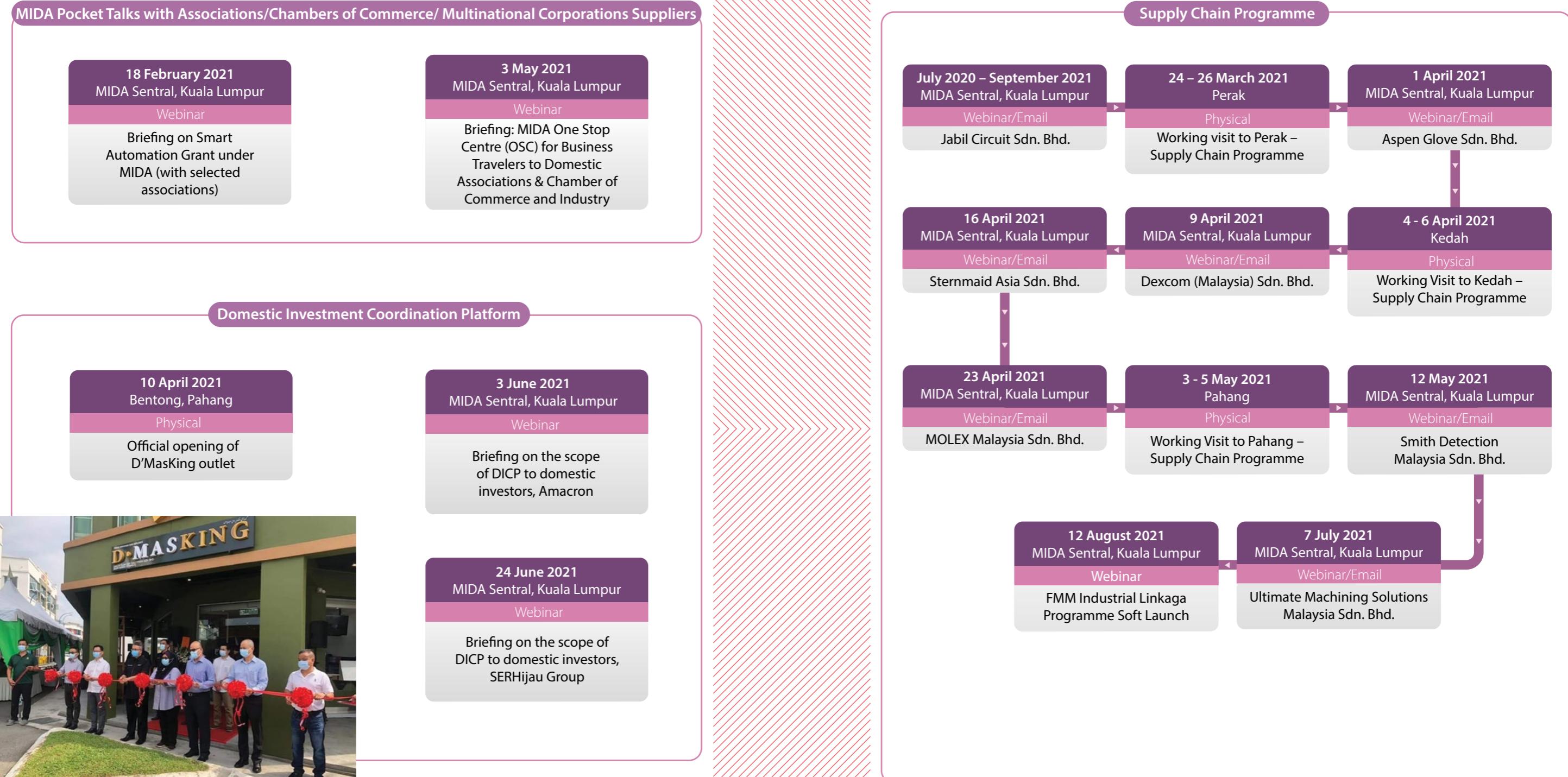
#### Domestic Investment Seminars

**24 February 2021**  
MIDA Sentral, Kuala Lumpur  
Webinar  
  
Domestic Investment Seminar: Webinar Series 1/2021 Theme: 'Innovation and Transition to New Business Models'

**20 April 2021**  
MIDA Sentral, Kuala Lumpur  
Webinar  
  
Domestic Investment Seminar: Business as [un] usual – Investment Prospects in Negeri Sembilan and Malaysia



Melaka and Johor Domestic Special Project Mission (DSPM) Webinar:  
Government Facilitation for Green Technology Industry held on  
24 – 25 May 2021 during the movement control period.



Opening of the D'MasKing store, an initiative to promote durian products on a farm to table basis. The ceremony was officiated by the Deputy Chief Executive Officer of MIDA, En. Ahmad Khairuddin Abdul Rahim in Bentong, Pahang.





# 05 FINANCIAL STATEMENTS



**SIJIL KETUA AUDIT NEGARA  
MENGENAI PENYATA KEWANGAN  
LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA  
BAGI TAHUN BERAKHIR 31 DISEMBER 2021**

**Sijil Mengenai Pengauditan Penyata Kewangan**

**Pendapat**

Saya telah memberikan kuasa kepada firma audit swasta di bawah subseksyen 7(3) Akta Audit 1957 [Akta 62] untuk mengaudit Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia. Penyata kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2021 Lembaga Pembangunan Pelaburan Malaysia dan Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai serta Penyata Prestasi Bajet bagi tahun berakhir pada tarikh tersebut dan nota kepada penyata kewangan termasuklah ringkasan polisi perakaunan yang signifikan seperti yang dinyatakan pada muka surat 1 hingga 47.

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Lembaga Pembangunan Pelaburan Malaysia pada 31 Disember 2021 dan prestasi kewangan serta aliran tunai bagi tahun berakhir pada tarikh tersebut selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Lembaga Pembangunan Pelaburan Malaysia (Pemerbadanan) 1965 [Akta 397].

**Asas Kepada Pendapat**

Pengauditan telah dilaksanakan berdasarkan Akta Audit 1957 dan International Standards of Supreme Audit Institutions. Tanggungjawab saya dihuraikan selanjutnya di perenggan Tanggungjawab Juruaudit Terhadap Pengauditan Penyata Kewangan dalam sijil ini. Saya percaya bahawa bukti audit yang diperoleh adalah mencukupi dan bersesuaian untuk dijadikan asas kepada pendapat saya.

#### *Kebebasan dan Tanggungjawab Etika Lain*

Saya adalah bebas daripada Lembaga Pembangunan Pelaburan Malaysia dan telah memenuhi tanggungjawab etika lain berdasarkan International Standards of Supreme Audit Institutions.

#### **Maklumat Lain Selain Daripada Penyata Kewangan dan Sijil Juruaudit Mengenainya**

Lembaga Pengarah, Lembaga Pembangunan Pelaburan Malaysia bertanggungjawab terhadap maklumat lain dalam Laporan Tahunan. Pendapat saya terhadap Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia tidak meliputi maklumat lain selain daripada penyata kewangan dan Sijil Juruaudit mengenainya dan saya tidak menyatakan sebarang bentuk kesimpulan jaminan mengenainya.

#### **Tanggungjawab Lembaga Pengarah Terhadap Penyata Kewangan**

Lembaga Pengarah bertanggungjawab terhadap penyediaan Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia yang memberi gambaran benar dan saksama selaras dengan Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Lembaga Pembangunan Pelaburan Malaysia (Pemerbadanan) 1965 [Akta 397]. Lembaga Pengarah juga bertanggungjawab terhadap penetapan kawalan dalaman yang perlu bagi membolehkan penyediaan Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia yang bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan.

Semasa penyediaan Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia, Lembaga Pengarah bertanggungjawab untuk menilai keupayaan Lembaga Pembangunan Pelaburan Malaysia untuk beroperasi sebagai satu usaha berterusan, mendedahkannya jika berkaitan serta menggunakan sebagai asas perakaunan.

#### **Tanggungjawab Juruaudit Terhadap Pengauditan Penyata Kewangan**

Objektif saya adalah untuk memperoleh keyakinan yang munasabah sama ada Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia secara keseluruhannya adalah bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan, dan mengeluarkan Sijil Juruaudit yang merangkumi pendapat saya. Jaminan yang munasabah adalah satu tahap jaminan yang tinggi, tetapi bukan satu jaminan bahawa audit yang dijalankan mengikut International Standards of Supreme Audit Institutions akan sentiasa mengesan salah nyata yang ketara apabila ia wujud. Salah nyata boleh wujud daripada fraud atau kesilapan dan dianggap ketara sama ada secara individu atau agregat sekiranya boleh dijangkakan dengan munasabah untuk mempengaruhi keputusan ekonomi yang dibuat oleh pengguna berdasarkan penyata kewangan ini.

Sebagai sebahagian daripada pengauditan mengikut International Standards of Supreme Audit Institutions, saya menggunakan pertimbangan profesional dan mengekalkan keraguan profesional sepanjang pengauditan. Saya juga:

- a. mengenal pasti dan menilai risiko salah nyata ketara dalam Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia, sama ada disebabkan fraud atau kesilapan, merangka dan melaksanakan prosedur audit yang responsif terhadap risiko berkenaan serta mendapatkan bukti audit yang mencukupi dan bersesuaian untuk memberikan asas kepada pendapat saya. Risiko untuk tidak mengesan salah nyata ketara akibat daripada fraud adalah lebih tinggi daripada kesilapan kerana fraud mungkin melibatkan pakatan, pemalsuan, ketinggalan yang disengajakan, representasi yang salah, atau mengatasi kawalan dalaman;
- b. memahami kawalan dalaman yang relevan untuk merangka prosedur audit yang bersesuaian tetapi bukan untuk menyatakan pendapat mengenai keberkesanan kawalan dalaman Lembaga Pembangunan Pelaburan Malaysia;
- c. menilai kesesuaian dasar perakaunan yang diguna pakai, kemunasabahan anggaran perakaunan dan pendedahan yang berkaitan oleh Lembaga Pengarah;
- d. membuat kesimpulan terhadap kesesuaian penggunaan asas perakaunan untuk usaha berterusan oleh Lembaga Pengarah dan berdasarkan bukti audit yang diperoleh, sama ada wujudnya ketidakpastian ketara yang berkaitan dengan peristiwa atau keadaan yang mungkin menimbulkan keraguan yang signifikan terhadap keupayaan Lembaga Pembangunan Pelaburan Malaysia sebagai satu usaha berterusan. Jika saya membuat kesimpulan bahawa ketidakpastian ketara wujud, saya perlu melaporkan dalam Sijil Juruaudit terhadap pendedahan yang berkaitan dalam Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia atau, jika pendedahan tersebut tidak mencukupi, pendapat saya akan diubah. Kesimpulan saya dibuat berdasarkan bukti audit yang diperoleh sehingga tarikh Sijil Juruaudit. Bagaimanapun, peristiwa atau keadaan pada masa hadapan berkemungkinan menyebabkan Lembaga Pembangunan Pelaburan Malaysia tidak lagi berupaya meneruskan operasi secara usaha berterusan; dan
- e. menilai persembahan secara keseluruhan, struktur dan kandungan Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia, termasuk pendedahannya, dan sama ada penyata kewangan tersebut telah melaporkan asas-asas urus niaga dan peristiwa-peristiwa yang memberikan gambaran saksama.

Lembaga Pengarah telah dimaklumkan, antaranya mengenai skop dan tempoh pengauditan yang dirancang serta penemuan audit yang signifikan termasuk kelemahan kawalan dalam yang dikenal pasti semasa pengauditan.

#### Hal-hal Lain

Sijil ini dibuat untuk Lembaga Pengarah, Lembaga Pembangunan Pelaburan Malaysia berdasarkan keperluan Akta Lembaga Pembangunan Pelaburan Malaysia (Pemerbadanan) 1965 [Akta 397] dan bukan untuk tujuan lain. Saya tidak bertanggungjawab terhadap pihak lain bagi kandungan sijil ini.



(DATUK NOR SALWANI BINTI MUHAMMAD)  
b.p. KETUA AUDIT NEGARA

PUTRAJAYA  
17 OKTOBER 2022



LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)  
(Ditubuhkan di Malaysia di bawah Akta Lembaga Pembangunan Pelaburan Malaysia  
(Pindaan) 2011)

#### PENYATA PENGERUSI DAN SEORANG AHLI JEMAAH

Kami, **DATUK ARHAM ABDUL RAHMAN** dan **TAN SRI DATO' SOH THIAN LAI** yang merupakan Pengurus dan salah seorang Ahli Jemaah, **Lembaga Pembangunan Pelaburan Malaysia**, dengan ini menyatakan bahawa, pada pendapat Jemaah, Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai dan Penyata Prestasi Bajet yang berikut ini berserta dengan nota-nota di dalamnya, adalah disediakan untuk menunjukkan pandangan yang benar dan saksama berkenaan kedudukan kewangan **Lembaga Pembangunan Pelaburan Malaysia**, pada 31 Disember, 2021 dan hasil kendaliannya serta perubahan kewangannya bagi tahun yang berakhir pada tarikh tersebut.

Bagi pihak Jemaah,



DATUK ARHAM ABDUL RAHMAN

PENGERUSI

23 MEI 2022

KUALA LUMPUR

Bagi pihak Jemaah,



TAN SRI DATO' SOH THIAN LAI

AHLI JEMAAH

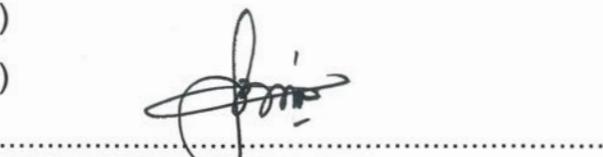
23 MEI 2022

KUALA LUMPUR

**PENGAKUAN OLEH PEGAWAI UTAMA YANG  
BERTANGGUNGJAWAB KE ATAS PENGURUSAN KEWANGAN  
LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**

Saya, **ZALINA ZAINOL** pegawai utama yang bertanggungjawab ke atas pengurusan kewangan dan rekod-rekod perakaunan **LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA** dengan ikhlasnya mengakui bahawa Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai dan Penyata Prestasi Bajet dalam kedudukan kewangan yang berikut ini berserta dengan Nota-Nota kepada Penyata Kewangan di dalamnya mengikut sebaik-baik pengetahuan dan kepercayaan saya, adalah betul dan saya membuat ikrar ini dengan sebenarnya mempercayai bahawa ia adalah benar dan atas kehendak-kehendak Akta Akuan Berkanun, 1960.

Sebenarnya dan sesungguhnya  
diakui oleh penama di atas  
di KUALA LUMPUR  
pada 23 MEI 2022



ZALINA ZAINOL

Di hadapan saya,



## PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2021

	Nota	2021 RM	Dinyatakan Semula 2020 RM
<b>ASET</b>			
<b>Aset Semasa</b>			
Tunai dan Kesetaraan Tunai	3	247,195,495	137,851,134
Deposit dengan Institusi Kewangan		-	50,000,000
Berlesen			
Pinjaman dan Akaun Belum Terima			
bagi Urus Niaga Pertukaran	4	10,589,030	8,710,052
Kupon Belum Terima	5	2,120,000	2,120,000
Pendahuluan Geran	6	30,983,366	36,414,193
<b>Jumlah Aset Semasa</b>		<b>290,887,891</b>	<b>235,095,379</b>
<b>Aset Bukan Semasa</b>			
Pinjaman dan Akaun Belum Terima	4	4,020,919	6,216,383
bagi Urus Niaga Pertukaran	5	23,911,518	24,619,164
Kupon Belum Terima	7	7,226,328	21,108,244
Loji dan Peralatan	8	120,533,242	122,878,314
Aset Pajakan	9	17,888,900	391,121
Aset Tak Ketara	10	326,810	326,810
Hartanah Pelaburan			
<b>Jumlah Aset Bukan Semasa</b>		<b>173,907,717</b>	<b>175,540,036</b>
<b>Jumlah Aset</b>		<b>464,795,608</b>	<b>410,635,415</b>
<b>LIABILITI</b>			
<b>Liabiliti Semasa</b>			
Akaun Belum Bayar	11	105,146,473	36,890,482
Geran Tertunda	12	153,810,225	160,445,184
Peruntukan Imbuhan Tahunan	13	5,844,300	3,300,000
Obligasi Pajakan	14	1,240	1,240
Manfaat Pekerja	15	830,569	1,138,134
<b>Jumlah Liabiliti Semasa</b>		<b>265,632,807</b>	<b>201,775,040</b>

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2021  
(SAMBUNGAN)**

	Nota	2021 RM	Dinyatakan Semula 2020 RM
<b>Liabiliti Bukan Semasa</b>			
Akaun Belum Bayar	11	126,728	284,129
Obligasi Pajakan	14	25,019	25,037
Manfaat Pekerja	15	13,149,599	12,696,203
<b>Jumlah Liabiliti Bukan Semasa</b>		<b>13,301,346</b>	<b>13,005,369</b>
<b>Jumlah Liabiliti</b>		<b>278,934,153</b>	<b>214,780,409</b>
<b>Aset Bersih</b>		<b>185,861,455</b>	<b>195,855,006</b>
<b>ASET BERSIH/EKUITI</b>	16		
- Kumpulan Wang Terkumpul Mengurus		182,511,455	192,505,006
- Kumpulan Wang Terkumpul Pembiayaan Komputer		350,000	350,000
- Kumpulan Wang Terkumpul Pinjaman Kenderaan		3,000,000	3,000,000
<b>Jumlah Aset Bersih/Ekuiti</b>		<b>185,861,455</b>	<b>195,855,006</b>

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**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****PENYATA PRESTASI KEWANGAN BAGI TAHUN BERAKHIR  
31 DISEMBER 2021**

	Nota	2021 RM	Dinyatakan Semula 2020 RM
<b>Hasil daripada Urusniaga Bukan Pertukaran</b>			
Penerimaan daripada Geran Kerajaan	17	160,000,000	152,000,000
Pendapatan Tertunda daripada Akaun-Akaun Khas (Pembangunan)		206,287,256	315,426,529
Pendapatan Tertunda daripada Akaun-Akaun Khas (Mengurus)		26,106,301	1,130,820
Pendapatan Tertunda daripada Akaun Pembangunan MIDA		7,932,183	1,726,543
<b>Jumlah Hasil</b>		<b>406,919,892</b>	<b>477,687,763</b>
<b>Belanja</b>			
Upah, Gaji dan Manfaat Pekerja	21	106,130,490	101,080,319
Perbelanjaan Sewaan		24,069,079	22,471,200
Perkhidmatan Ikhtisas/Lain dan Hospitaliti		24,084,327	21,082,356
Belanja Susutnilai dan Pelunasan Penjejasan Aset Kewangan	22	9,206,580	3,538,062
Hutang Lapuk		-	11,032
Perhubungan dan Utiliti		-	15,402
Pembaikan dan Penyelenggaraan		6,450,908	6,797,035
Perjalanan dan Sara Hidup		7,316,662	5,142,028
Belanja Faedah		3,507,378	2,278,446
Belanja Lain	23	1,222	1,222
Pelunasan daripada Akaun-Akaun Khas (Pembangunan)		4,951,076	2,971,667
Pelunasan daripada Akaun-Akaun Khas (Mengurus)		206,287,256	315,426,529
Pelunasan daripada Akaun Pembangunan MIDA		24,061,101	1,130,820
<b>Jumlah Belanja</b>		<b>-</b>	<b>284,042</b>
		<b>416,066,079</b>	<b>482,230,160</b>

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Nota-nota dan polisi perakaunan yang disertakan merupakan sebahagian daripada penyata kewangan ini dan perlu dibaca bersama

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

PENYATA PRESTASI KEWANGAN BAGI TAHUN BERAKHIR  
31 DISEMBER 2021 (SAMBUNGAN)

	Nota	2021 RM	Dinyatakan Semula 2020 RM
<b>Kurangan Lain</b>			
Keuntungan atas Penjualan Loji dan Peralatan		74,224	29,561
Kerugian atas Pertukaran Matawang Asing		(921,588)	(637,938)
		<b>(847,364)</b>	<b>(608,377)</b>
<b>Kurangan Tahun Semasa</b>		<b>(9,993,551)</b>	<b>(5,150,774)</b>

Nota-nota dan polisi perakaunan yang disertakan merupakan sebahagian daripada penyata kewangan ini dan perlu dibaca bersama

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

PENYATA PERUBAHAN ASET BERSIH BAGI TAHUN BERAKHIR  
31 DISEMBER 2021

	Kumpulan Wang Terkumpul Pinjaman Kenderaan Nota 16 RM	Kumpulan Wang Terkumpul Pembayaran Komputer Nota 16 RM	Kumpulan Wang Terkumpul Mengurus Nota 16 RM	Kumpulan Wang Terkumpul Mengurus Nota 16 RM
<b>Baki pada 1 Januari 2020</b>	169,708,594 27,947,186	350,000 -	3,000,000 -	173,058,594 27,947,186
<b>Baki pada 1 Januari 2020 seperti dinyatakan semula</b>	197,655,780	350,000	3,000,000	201,005,780
<b>Kurangan untuk tahun 2020</b>	<b>(5,186,258) 35,484</b>	<b>-</b>	<b>-</b>	<b>(5,186,258) 35,484</b>
<b>Baki pada 31 Disember 2020 seperti dinyatakan semula</b>	<b>(5,150,774)</b>	<b>-</b>	<b>-</b>	<b>(5,150,774)</b>
<b>Baki pada 1 Januari 2021</b>	<b>192,505,006</b>	<b>350,000</b>	<b>3,000,000</b>	<b>195,855,006</b>
<b>Baki pada 31 Disember 2021</b>	<b>192,469,522 35,484</b>	<b>350,000 -</b>	<b>3,000,000 -</b>	<b>195,819,522 35,484</b>
<b>Baki pada 1 Januari 2021 seperti dinyatakan semula</b>	<b>192,505,006</b>	<b>350,000</b>	<b>3,000,000</b>	<b>195,855,006</b>
<b>Baki pada 31 Disember 2021</b>	<b>(9,993,551) 182,511,455</b>	<b>350,000</b>	<b>3,000,000</b>	<b>(9,993,551) 185,861,455</b>

Nota-nota dan polisi perakaunan yang disertakan merupakan sebahagian daripada penyata kewangan ini dan perlu dibaca bersama

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

## PENYATA ALIRAN TUNAI BAGI TAHUN BERAKHIR 31 DISEMBER 2021

	Nota	2021 RM	Dinyatakan Semula 2020 RM
<b>ALIRAN TUNAI DARIPADA AKTIVITI OPERASI</b>			
Kurangan tahun semasa		(9,993,551)	(5,150,774)
<b>Pergerakan bukan tunai</b>			
Susutnilai Loji dan Peralatan		2,069,749	640,610
Pelunasan Aset Tak Ketara		4,791,757	333,851
Pelunasan Aset Pajakan		2,345,072	2,558,036
Belanja Faedah		1,222	1,222
Keuntungan atas Penjualan Loji dan Peralatan		(74,224)	(23,996)
Rugi Hapuskira Loji dan Peralatan		529	215,252
Peruntukan untuk Imbuhan Tahunan		5,844,300	3,300,000
Penjejasan Aset Kewangan		-	11,032
Peruntukan Manfaat Pekerja		1,675,737	1,712,259
Pendapatan Faedah Meningkat		-	(1,449,245)
Pendapatan Faedah/Hibah daripada Deposit/Pembentayaan		(4,263,875)	(4,105,304)
Rugi tidak Direalisasi bagi Pertukaran Matawang		6,271	13,500
Kurangan Operasi sebelum Perubahan Modal Kerja		2,402,987	(1,943,557)
Perubahan Modal Kerja :			
Kurangan Akaun Belum Terima		407,276	18,083,237
Kurangan Kupon Belum Terima		2,120,000	2,120,000
Tambahan Akaun Belum Bayar		68,097,350	21,478,638
Kurangan Imbuhan Tahunan		(3,300,000)	(5,978,228)
Kurangan Manfaat Pekerja		(1,529,906)	(449,292)
Tunai bersih daripada Aktiviti Operasi		68,197,707	33,310,798
Pendapatan Faedah/Hibah daripada Deposit/Pembentayaan		2,851,521	4,105,304
<b>Aliran tunai bersih daripada aktiviti operasi</b>		<b>71,049,228</b>	<b>37,416,102</b>
<b>ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN</b>			
Pembelian Loji dan Peralatan		(9,211,204)	(2,263,691)
Kurangan/(Tambahan) Deposit di Institusi Berlesen		50,000,000	(50,000,000)
Pembelian Aset Tak Ketara		(1,266,700)	-
Kutipan daripada Pelupusan Loji dan Peralatan		74,229	24,000
<b>Aliran tunai bersih daripada/(digunakan dalam) aktiviti pelaburan</b>		<b>39,596,325</b>	<b>(52,239,691)</b>

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

## PENYATA ALIRAN TUNAI BAGI TAHUN BERAKHIR 31 DISEMBER 2021 (SAMBUNGAN)

	Nota	2021 RM	Dinyatakan Semula 2020 RM
<b>ALIRAN TUNAI DARIPADA AKTIVITI PEMBIAYAAN</b>			
Penerimaan Akaun-Akaun Khas (Pembangunan)		198,486,393	287,117,000
Pembayaran Akaun-Akaun Khas (Pembangunan)		(184,399,734)	(346,248,146)
Penerimaan Akaun-Akaun Khas (Mengurus)		14,827,493	30,519,574
Pembayaran Akaun-Akaun Khas (Mengurus)		(24,061,101)	(1,130,820)
Penerimaan Akaun Pembangunan MIDA		1,875,000	39,941
Pembayaran Akaun Pembangunan MIDA		(7,932,183)	(1,726,543)
<b>Aliran tunai bersih digunakan dalam aktiviti pembiayaan</b>		<b>(1,204,132)</b>	<b>(31,428,994)</b>
<b>Peningkatan/(Pengurangan) bersih dalam tunai dan kesetaraan tunai</b>		<b>109,441,421</b>	<b>(46,252,583)</b>
<b>Tunai dan Kesetaraan Tunai pada 1 Januari</b>		<b>137,851,134</b>	<b>184,055,018</b>
<b>Kesan Pertukaran Matawang</b>		<b>(97,060)</b>	<b>48,699</b>
<b>Tunai dan Kesetaraan Tunai pada 31 Disember</b>	3	<b>247,195,495</b>	<b>137,851,134</b>

Nota-nota dan polisi perakaunan yang disertakan merupakan sebahagian daripada penyata kewangan ini dan perlu dibaca bersama

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****PENYATA PRESTASI BAJET BAGI TAHUN BERAKHIR  
31 DISEMBER 2021**

Nota: Asas penyediaan bantuan dan asas penyediaan perakaunan adalah berbeza. Penyata Prestasi Bajet telah disediakan dengan asas penyediaan bantuan.

<b>Anggaran Hasil</b>	<b>Anggaran Asal 2021 RM</b>	<b>Anggaran Disemak 2021 RM</b>	<b>Anggaran Akhir 2021 RM</b>	<b>Hasil Sebenar 2021 RM</b>	<b>Hasil Sebenar Dinyatakan Semula 2020 RM</b>
Peruntukan Geran Mengurus	160,000,000	-	160,000,000	160,000,000	152,000,000
Peruntukan Tambahan Mengurus	28,050,400	(28,050,400)	-	-	-
Pendapatan Sewaan	800,000	-	800,000	578,000	813,341
Pendapatan dari Faedah Bank	4,000,000	-	4,000,000	2,821,026	4,073,941
Pendapatan Faedah/Keuntungan Hibah	40,000	-	40,000	30,495	31,335
Lain-lain Pendapatan	160,000	-	160,000	3,238,855	2,485,173
Jumlah Hasil	<u>193,050,400</u>	<u>(28,050,400)</u>	<u>165,000,000</u>	<u>166,668,376</u>	<u>159,403,790</u>

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****PENYATA PRESTASI BAJET BAGI TAHUN BERAKHIR  
31 DISEMBER 2021 (SAMBUANGAN)**

<b>Perbelanjaan Operasi (Catatan B)</b>	<b>Peruntukan Asal 2021 RM</b>	<b>Pelarasan 2021 RM</b>	<b>Peruntukan Akhir 2021 RM</b>	<b>Perbelanjaan Sebenar Dalam Asas Perbandingan 2021 RM</b>	<b>Perbelanjaan Sebenar Dalam Asas Perbandingan 2021 RM</b>	<b>Variasi Bajet 2021 RM</b>
Perbelanjaan Emolumen Bekalan dan Perkhidmatan Aset Bayaran-Bayaran lain Jumlah Perbelanjaan Mengurus	106,495,340 84,485,660 900,000 1,169,400 <u>193,050,400</u>	- (1,500,000) - 1,500,000 -	106,495,340 82,985,660 900,000 2,669,400 <u>193,050,400</u>	106,130,490 67,540,830 1,400,443 2,838,600 <u>177,910,363</u>	106,130,490 67,540,830 1,400,443 2,838,600 <u>177,910,363</u>	364,850 15,444,830 (500,443) (169,200) <u>15,140,037</u>

Nota-nota dan polisi perakaunan yang disertakan merupakan sebahagian daripada penyata kewangan ini dan perlu dibaca bersama

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****NOTA-NOTA KEPADA PENYATA KEWANGAN – 31 DISEMBER 2021****1. Maklumat Umum**

Lembaga Pembangunan Pelaburan Malaysia(MIDA) ditubuhkan di Malaysia di bawah Akta Lembaga Pembangunan Pelaburan Malaysia (Pemerbadanan) Akta 1965 [Akta 397].

Kegiatan utama MIDA adalah untuk menggalak dan menyelaras pembangunan industri dan perkhidmatan berkaitan di Malaysia. Ibu Pejabat MIDA ditempatkan di MIDA Sentral, No. 5, Jalan Stesen Sentral 5, Kuala Lumpur Sentral, 50470 Kuala Lumpur, Malaysia.

Penyata Kewangan ini telah dibentang dan diluluskan melalui mesyuarat Ahli Lembaga Pengarah pada 21 April 2022.

**2.1 Asas Penyediaan****(a) Tempoh Laporan dan Entiti**

Penyediaan Penyata Kewangan MIDA adalah tertakluk kepada Akta 1980 Badan Berkanun (Akaun dan Laporan Tahunan) di mana tempoh pelaporan tidak dinyatakan di dalam Akta tersebut. Oleh itu, tahun kewangan MIDA adalah dari 1 Januari hingga 31 Disember selaras dengan Seksyen 3 Akta Tatacara Kewangan 1957 [Akta 61].

Penyata Kewangan ini dibentangkan dalam Ringgit Malaysia (RM), yang merupakan Mata Wang fungsian dan pelaporan MIDA.

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**(b) Penyata Pematuhan**

Penyata Kewangan disediakan pada Asas Akruan.

Penyata Kewangan ini telah disediakan berdasarkan kepada Piawaian Perakaunan Sektor Awam Malaysia (MPSAS) Asas Akruan.

Penyata kewangan telah disediakan atas dasar kos sejarah, kecuali dinyatakan sebaliknya. Penyata aliran tunai disediakan menggunakan kaedah tidak langsung.

Penyediaan penyata kewangan yang mematuhi MPSAS memerlukan penggunaan anggaran perakaunan kritikal tertentu. Ia juga memerlukan para Pengarah membuat pertimbangan dalam penilaian dalam proses menggunakan polisi perakaunan MIDA.

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)****(b) Hartanah Pelaburan (Sambungan)**

Hartanah pelaburan hendaklah dinyahiktirafkan (dikeluarkan daripada penyata kedudukan kewangan) semasa pelupusan atau apabila penggunaan harta pelaburan itu ditamatkan selama-lamanya dan tiada manfaat ekonomi masa hadapan atau potensi perkhidmatan dijangkakan daripada pelupusannya. Keuntungan atau kerugian daripada pelupusan ditentukan dengan membandingkan perolehan dengan amaun dibawa lebihan atau kurangan dimasukkan dalam keuntungan/(kerugian) bersih. Apabila adanya perubahan pada kegunaan harta tersebut, maka pindahan dibuat kepada/daripada harta pelaburan.

**(c) Loji dan Peralatan**

Semua loji dan peralatan kecuali kerja dalam perlaksanaan dinyatakan pada kos ditolak susutnilai dan penjejasan terkumpul. Susutnilai ke atas aset dalam kerja-kerja pembinaan bermula apabila aset tersebut sedia untuk digunakan. Hanya loji dan peralatan berharga RM2,000 dan ke atas setiap unit dipermodalkan. Kos sesuatu unit loji dan peralatan diiktiraf pada awalnya termasuk harga pembelian dan sebarang kos yang berkaitan secara langsung untuk membawa aset kepada lokasi dan berada dalam keadaan yang membolehkannya beroperasi dalam cara yang dikendalikan oleh pihak pengurusan.

Kos berikutnya dimasukkan dalam amaun di bawah aset atau diiktiraf sebagai aset berasingan, mengikut kesesuaian, hanya apabila terdapat kemungkinan bahawa manfaat ekonomi masa hadapan dan potensi perkhidmatan yang digunakan oleh MIDA dan kos unit tersebut boleh diukur dengan pasti. Amaun dibawa bahagian yang diganti dinyahiktiraf. Semua pembaikan dan penyelenggaraan lain diiktiraf sebagai perbelanjaan lebihan atau kurangan dalam tempoh kewangan tersebut.

Susutnilai dikenakan pada kaedah garis lurus dengan memperuntukkan kos aset ditolak nilai sisa:

Pengubahauan	20% setahun
Kenderaan	20% setahun
Peralatan komputer	20% setahun
Peralatan pejabat	10% setahun

Nilai baki aset dan hayat berguna dikaji dan dilaraskan secara prospektif, jika sesuai, pada akhir setiap tempoh pelaporan.

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)****(c) Loji dan Peralatan (Sambungan)**

Pada akhir tempoh laporan ini, MIDA menilai sama ada terdapat sebarang petunjuk penjejasan. Sekiranya wujud, analisa akan dibuat untuk menilai sama ada nilai dibawa aset boleh pulih sepenuhnya. Nilai dibawa aset dikurangkan dengan serta-merta kepada amaun boleh pulih, atau amaun perkhidmatan boleh pulih, jika jumlah bawaan aset adalah lebih besar daripada amaun atau perkhidmatan boleh pulih.

MIDA menyahiktiraf item harta, loji dan peralatan dan / atau mana-mana sebahagian besar daripada aset semasa pelupusan atau tiada manfaat ekonomi masa hadapan atau potensi perkhidmatan digunakan oleh MIDA. Untung atau rugi yang timbul daripada penyahiktirafan item harta, loji dan peralatan hendaklah dimasukkan ke dalam lebihan atau kurangan apabila item tersebut dinyahiktirafkan.

**(d) Pajakan Operasi**

Pajakan adalah suatu perjanjian di mana pemberi pajakan menyewakan kepada penerima pajakan untuk suatu bayaran atau siri bayaran bagi hak penggunaan aset untuk tempoh masa yang dipersetujui.

**Pajakan operasi - MIDA sebagai penerima pajakan**

Pajakan aset di mana sebahagian besar daripada risiko dan ganjaran hak milik disimpan oleh pemberi pajakan adalah diklasifikasikan sebagai pajakan operasi. Bayaran di bawah pajakan operasi (selepas ditolak sebarang insentif yang diterima daripada pemberi pajakan) adalah dicaj kepada lebihan atau kurangan pada kadar garis lurus sepanjang tempoh pajakan.

**Pajakan operasi - MIDA sebagai pemberi pajakan**

Apabila aset dipajak di bawah pajakan operasi, aset yang termasuk dalam penyata kedudukan kewangan berdasarkan kepada jenis aset. Pajakan pendapatan diiktiraf sepanjang tempoh pajakan berdasarkan kaedah garis lurus.

**(e) Pajakan Kewangan**

Pajakan Kewangan hendaklah direkodkan di Penyata Kedudukan Kewangan sebagai Aset dan Obligasi untuk membayar sewaan masa hadapan.

Ia hendaklah diiktiraf pada Nilai Saksama Aset Pajakan atau, jika lebih rendah, Nilai Kini Bayaran Minimum Pajakan yang masing-masing ditentukan pada tarikh Insepsi Pajakan. Dalam mengira Nilai Kini Bayaran Minimum Pajakan, Faktor Diskaun adalah Faedah Implisit dalam Pajakan berkenaan. Apa-apa kos langsung awal Pemajak hendaklah ditambahkan kepada amaun yang diiktiraf sebagai Aset.

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)****(e) Pajakan Kewangan (Sambungan)**

Kadar Faedah yang implisit dalam Pajakan ditakrifkan dalam piawaian sebagai kadar diskaun yang, pada insepzi pajakan, menyebabkan nilai kini agregat bagi

- (a) bayaran minimum pajakan dan
- (b) Nilai Sisa tidak terjamin yang bersamaan dengan jumlah
  - (i) nilai saksama Aset pajakan dan
  - (ii) kos langsung awal Pemberi Pajak.

Dalam terma mudah, Kadar Faedah Implisit dalam pajakan adalah kadar pulangan dalaman Pemberi Pajak daripada Pajakan dengan mengambil kira harga tunai biasa Aset Pajakan, sewaan dan Amaun Boleh Pulih yang dijangka daripada Nilai Sisa oleh Pemberi Pajak.

Sekiranya perkara ini tidak boleh dilaksanakan, Pemajak hendaklah menggunakan Kadar Pinjaman Bertambah untuk menentukan Nilai Kini Bayaran Minimum Pajakan. Kadar pinjaman bertambah adalah kadar yang belum bayar oleh Pemajak bagi Pajakan yang serupa atau, sekiranya tidak boleh ditentukan, kadar pada tarikh insepzi bagi Pajakan yang akan ditanggung oleh Pemajak atas pinjaman dengan tempoh dan sekuriti yang serupa.

Bayaran Minimum Pajakan adalah bayaran bagi sepanjang Tempoh Pajakan yang belum bayar, atau boleh disyaratkan terhadap Pemajak, yang tidak termasuk sewaan luar jangka, kos untuk perkhidmatan dan cukai yang belum bayar dan dituntut semula kepada Pemberi Pajak bersama-sama dengan amaun yang dijamin oleh Pemajak atau pihak lain yang berkaitan dengan Pemajak (sebagai contoh, kumpulan entiti yang lain). Sebagai tambahan, sekiranya Pemajak mempunyai opsyen untuk membeli Aset pada harga yang menyebabkannya sangat pasti, pada Insepzi Pajakan, yang opsyen berkenaan akan dilaksanakan, maka Pemajak hendaklah memasukkan bayaran untuk melaksanakan opsyen berkenaan dalam pengiraan Bayaran Minimum Pajakan. Sekiranya tidak pasti bahawa opsyen berkenaan akan dilaksanakan, penalti kerana tidak melaksanakan opsyen berkenaan hendaklah dimasukkan ke dalam Bayaran Minimum Pajakan. Ianya akan menjadi sangat pasti bahawa opsyen akan dilaksanakan sekiranya, pada Insepzi Pajakan, dijangkakan bahawa harga opsyen akan cukup rendah berbanding jangkaan Nilai Saksama Aset pada tarikh opsyen berkenaan dilaksanakan.

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)****(e) Pajakan Kewangan (Sambungan)**

Aset yang dipajak secara Pajakan Kewangan hendaklah disusutnilaikan sepanjang Tempoh Pajakan atau usia gunanya yang lebih pendek, melainkan terdapat kepastian yang munasabah bahawa Pemajak akan mendapat hak pemilikan Aset berkenaan pada akhir tempoh pajakan, maka Aset berkenaan hendaklah disusutnilaikan sepanjang gunanya.

Bayaran pajakan hendaklah dibahagikan antara caj kewangan dan pengurangan baki Liabiliti. Caj kewangan hendaklah diagihkan sepanjang tempoh pajakan, supaya menghasilkan kadar faedah berkala yang tetap bagi baki Liabiliti pada setiap tempoh. Piawaian ini mengambil maklum bahawa, dalam keadaan sebenar, sesetengah bentuk anggaran mungkin perlu digunakan untuk memudahkan pengiraan peruntukan berkenaan.

Tempoh pajakan tanah dan bangunan adalah 99 tahun manakala susutnilai dikenakan pada kaedah garis lurus menggunakan tempoh susutnilai berikut:

Tanah pajakan	99 tahun
Bangunan pajakan	50 tahun

**(f) Aset Tak Ketara – Perisian Komputer dan Sistem**

Kos berkaitan dengan pembangunan dan penyelenggaraan program perisian komputer diambil kira apabila kos tersebut ditanggung yang berkaitan secara langsung dengan produk perisian yang dikenal pasti serta yang dikawal oleh MIDA diiktiraf sebagai aset tak ketara apabila kriteria berikut dipenuhi:

- (i) Kebolehlaksanaan teknikal dalam menyiapkan Aset Tak Ketara supaya ia tersedia untuk diguna atau dijual;
- (ii) Hasrat entiti untuk menyiapkan Aset Tak Ketara tersebut untuk diguna atau dijual;
- (iii) Keupayaan entiti untuk menggunakan atau menjual Aset Tak Ketara;
- (iv) Cara Aset Tak Ketara akan berkemungkinan menghasilkan faedah ekonomi atau potensi perkhidmatan masa hadapan. Antara lain, entiti boleh menunjukkan kewujudan pasaran untuk output Aset Tak Ketara tersebut atau Aset Tak Ketara itu sendiri atau, jika ia adalah untuk digunakan secara dalaman, kebergunaan Aset Tak Ketara tersebut;
- (v) Ketersediaan sumber teknikal, kewangan dan sumber lain yang mencukupi untuk menyiapkan pembangunan dan untuk menggunakan atau menjual Aset Tak Ketara tersebut; dan
- (vi) Keupayaan untuk mengukur dengan pasti belanja yang boleh dikaitkan dengan Aset Tak Ketara sewaktu pembangunan.

Kos langsung yang dipermodalkan sebagai sebahagian daripada produk perisian termasuk kos pekerja pembangunan perisian dan bahagian overhead yang relevan.

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)****(f) Aset Tak Ketara – Perisian Komputer dan Sistem (Sambungan)**

Perbelanjaan pembangunan yang lain yang tidak memenuhi kriteria ini diiktiraf sebagai perbelanjaan apabila ditanggung. Kos pembangunan yang sebelum ini diiktiraf sebagai perbelanjaan tidak diiktiraf sebagai aset dalam tempoh berikutnya. Kos pembangunan perisian komputer dikira sebagai aset dilunaskan dari titik di mana aset tersebut sedia untuk digunakan sepanjang anggaran hayat berguna, yang tidak melebihi 5 tahun.

Perisian komputer yang dibeli dipermodalkan berdasarkan jumlah kos pembelian dan penggunaan perisian tersebut. Kos tersebut dilunaskan mengikut anggaran tempoh hayat berguna selama 5 tahun.

**(g) Penjejasan Aset Bukan Kewangan**Penjejasan aset janaan tunai

Pada setiap tarikh pelaporan, MIDA menilai sama ada terdapat petunjuk bahawa terdapat penjejasan. Jika sebarang petunjuk wujud, atau apabila ujian penjejasan tahunan bagi aset diperlukan, MIDA menganggarkan amaun boleh pulih aset. Jumlah boleh pulih aset adalah lebih tinggi daripada nilai saksama aset ditolak kos jualan dan nilai penggunaannya dan ditentukan untuk aset individu kecuali aset tersebut tidak menjana aliran tunai yang sebahagian besarnya bebas daripada aset-aset atau aset lain MIDA.

Di mana nilai bawaan aset melebihi jumlah boleh pulih, aset tersebut dianggap terjejas dan dikurangkan kepada amaun boleh pulih.

Kerugian penjejasan dalam operasi berterusan, diiktiraf dalam penyata prestasi kewangan dalam kategori belanja yang sesuai dengan keadaan aset yang terjejas.

Bagi setiap aset, penilaian dibuat pada setiap tarikh pelaporan sama ada terdapat sebarang petunjuk bahawa kerugian penjejasan nilai yang diiktiraf sebelum ini mungkin tidak lagi wujud atau telah berkurangan. Jika petunjuk sedemikian wujud, MIDA menganggarkan jumlah perkhidmatan boleh pulih aset yang diiktiraf sebelum ini kerugian penjejasan dibalikkan hanya jika terdapat perubahan dalam andaian yang digunakan untuk menentukan amaun perkhidmatan boleh pulih kali terakhir pengiktirafan penjejasan. Kebalikan adalah terhad supaya amaun dibawa aset tidak melebihi amaun perkhidmatan boleh pulih, tidak melebihi jumlah dibawa yang mungkin telah ditentukan, bersih daripada susutnilai, sekiranya tiada kerugian penjejasan nilai diiktiraf bagi aset tersebut dalam tahun sebelumnya. Kebalikan sedemikian diiktiraf dalam lebihan atau kurangan.

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)****(g) Penjejasan Aset Bukan Kewangan (Sambungan)**Kemerosotan nilai aset yang menjana bukan tunai

MIDA menilai pada setiap tarikh pelaporan sama ada terdapat petunjuk bahawa janaan aset bukan tunai mungkin terjejas. Jika sebarang petunjuk wujud, atau apabila ujian kemerosotan tahunan bagi aset diperlukan, MIDA menganggarkan jumlah perkhidmatan boleh pulih aset adalah lebih tinggi daripada nilai saksama menjana aset bukan tunai ditolak kos untuk menjual dan nilai dalam penggunaan.

Di mana nilai bawaan aset melebihi jumlah boleh pulih, aset tersebut dianggap terjejas dan dikurangkan kepada amaun boleh pulih.

Dalam menilai nilai yang digunakan, MIDA telah menerima pakai pendekatan susutnilai. Di bawah pendekatan ini, nilai semasa potensi baki kos penggantian perkhidmatan aset ditentukan sebagai kos penggantian susutnilai. Kos penggantian susutnilai diukur sebagai pengeluaran semula atau penggantian kos aset, yang mana lebih rendah, susutnilai terkumpul dikira berdasarkan kos, untuk mencerminkan potensi perkhidmatan aset yang telah digunakan atau sudah luput.

Dalam menentukan nilai saksama ditolak kos jualan, harga aset dalam satu perjanjian yang mengikat dalam urusniaga tulus, diselaraskan untuk kos tambahan yang akan dikaitkan secara langsung dengan pelupusan aset tersebut. Jika tiada ikatan perjanjian yang sah, tetapi aset tersebut diniagakan di pasaran aktif, nilai saksama tolak kos jualan adalah persamaan harta pasaran ditolak kos pelupusan. Jika tiada ikatan perjanjian yang sah atau adanya pasaran aktif untuk aset tersebut, MIDA menentukan nilai saksama ditolak kos untuk menjual berdasarkan maklumat terbaik yang ada.

Bagi setiap aset, penilaian dibuat pada setiap tarikh pelaporan sama ada terdapat sebarang petunjuk bahawa kerugian penjejasan nilai yang diiktiraf sebelum ini mungkin tidak lagi wujud atau telah berkurangan. Jika petunjuk sedemikian wujud, MIDA menganggarkan jumlah perkhidmatan boleh pulih aset yang diiktiraf sebelum ini kerugian penjejasan dibalikkan hanya jika terdapat perubahan dalam andaian yang digunakan untuk menentukan amaun perkhidmatan boleh pulih kali terakhir pengiktirafan penjejasan. Kebalikan adalah terhad supaya amaun dibawa aset tidak melebihi amaun perkhidmatan boleh pulih, tidak melebihi jumlah dibawa yang mungkin telah ditentukan, bersih daripada susutnilai, sekiranya tiada kerugian penjejasan nilai diiktiraf bagi aset tersebut dalam tahun sebelumnya. Kebalikan sedemikian diiktiraf dalam lebihan atau kurangan.

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)****(h) Instrumen Kewangan****Aset kewangan****Klasifikasi**

MIDA mengklasifikasikan aset kewangannya sebagai pinjaman dan akaun belum terima. Klasifikasi bergantung kepada tujuan yang mana aset kewangan tersebut diperolehi.

**Pinjaman dan Akaun Belum Terima**

Pinjaman dan akaun belum diterima adalah aset kewangan bukan derivatif dengan pembayaran secara tetap atau boleh ditentukan yang tiada dalam pasaran aktif. Jika jumlah kutipan djangka dalam satu tahun atau kurang ia dikelaskan sebagai aset semasa. Jika tidak, ia dibentangkan sebagai aset bukan semasa. Pinjaman dan akaun belum terima MIDA terdiri daripada pelbagai penghutang, pendahuluan, pinjaman pekerja, kupon belum terima dan pendahuluan geran.

**Pengiktirafan dan pengukuran awal**

Pembelian biasa dan jualan aset kewangan diiktiraf pada dagangan terkini, tarikh di mana MIDA membuat komitmen untuk membeli atau menjual aset tersebut.

**Pengukuran berikutnya**

Pinjaman dan aset kewangan penghutang kemudiannya dibawa pada kos dilunaskan menggunakan kaedah faedah efektif.

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**Penyahiktirafan**

Aset kewangan pengiktirafannya apabila hak untuk menerima aliran tunai daripada pelaburan telah tamat tempoh atau telah dipindahkan dan MIDA telah memindahkan sebahagian besar risiko dan ganjaran pemilikan.

**Penjejasan nilai aset kewangan yang dibawa pada kos pelunasan**

MIDA menilai pada setiap tarikh laporan sama ada terdapat bukti objektif bahawa aset kewangan MIDA terjejas. Aset kewangan MIDA dianggap sebagai terjejas jika, dan hanya jika, terdapat bukti objektif penjejasan nilai disebabkan oleh satu atau lebih peristiwa yang berlaku selepas pengiktirafan awal aset (yang ditanggung 'peristiwa kerugian') dan peristiwa kerugian mempunyai kesan ke atas aliran tunai masa hadapan aset kewangan MIDA yang boleh dianggarkan dengan pasti. Bukti penjejasan mungkin termasuk penunjuk berikut:

- Penghutang MIDA mengalami kesukaran kewangan yang ketara;
- Ingkar atau delinkuens dalam bayaran faedah atau pokok;
- Kebarangkalian bahawa penghutang akan muflis;
- Data menunjukkan bahawa terdapat pengurangan yang boleh diukur dalam aliran tunai pada masa depan, seperti perubahan dalam tunggakan atau keadaan ekonomi yang berhubung kait dengan keingkaran.

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)****(h) Instrumen Kewangan (Sambungan)****Aset kewangan (Sambungan)**

MIDA menilai sama ada bukti objektif penjejasan nilai wujud secara individu bagi aset kewangan yang ketara secara individu atau kolektif bagi aset kewangan yang tidak ketara secara individu. Jika MIDA menentukan bahawa tiada bukti objektif penjejasan nilai wujud bagi aset kewangan yang dinilai secara individu, sama ada penting atau tidak, ia termasuk aset dalam aset kewangan MIDA dengan ciri-ciri risiko kredit yang sama dan dinilai secara kolektif untuk penjejasan. Aset yang dinilai secara individu untuk penjejasan dan di mana kerugian penjejasan adalah, atau terus diiktiraf, tidak termasuk dalam penilaian kolektif penjejasan.

Jika terdapat bukti objektif bahawa kerugian penjejasan telah berlaku, jumlah kerugian diukur sebagai perbezaan di antara jumlah aset bawaan dan jumlah boleh pulih.

**Liabiliti kewangan****Pengiktirafan dan pengukuran awal**

Liabiliti kewangan MIDA termasuk pembiayaan. Pembiayaan diklasifikasikan sebagai liabiliti kewangan lain pada pengiktirafan awal. Liabiliti kewangan diiktiraf pada awalnya pada nilai saksama.

**Pengukuran berikutnya**

Liabiliti kewangan lain kemudiannya dibawa pada kos yang dilunaskan menggunakan kaedah faedah berkesan.

**Penyahiktirafan**

Liabiliti kewangan dinyahiktiraf apabila obligasi di bawah liabiliti tersebut dilepaskan atau dibatalkan atau diluputkan.

**(i) Tunai dan Kesetaraan Tunai**

Bagi tujuan penyata aliran tunai, kesetaraan tunai dipegang untuk tujuan memenuhi komitmen tunai jangka pendek dan bukannya untuk pelaburan atau tujuan lain. Tunai dan kesetaraan tunai terdiri daripada tunai dalam tangan, tunai di bank, pelaburan berkecairan tinggi dengan tempoh matang asal 3 bulan atau kurang yang sedia ditukar kepada jumlah tunai yang diketahui dan yang tertakluk kepada risiko yang tidak ketara pada perubahan nilai.

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)

#### (j) Peruntukan

Peruntukan diiktiraf apabila MIDA mempunyai obligasi perundangan atau konstruktif semasa akibat daripada peristiwa yang lepas, terdapat kemungkinan bahawa aliran keluar sumber akan diperlukan untuk menyelesaikan obligasi dan anggaran yang boleh dipercayai jumlahnya boleh dibuat.

Peruntukan diukur pada nilai anggaran semasa terbaik ke atas perbelanjaan yang dijangka akan diperlukan untuk menyelesaikan obligasi dengan menggunakan kadar sebelum cukai yang menggambarkan penilaian pasaran semasa bagi nilai masa wang dan risiko khusus kepada tanggungjawab itu. Peningkatan peruntukan yang disebabkan oleh peredaran masa diiktiraf sebagai belanja kos kewangan.

#### (k) Manfaat Pekerja

##### Manfaat jangka pendek kakitangan

Upah, gaji, cuti tahunan berbayar dan cuti sakit, Imbuhan Tahunan dan manfaat bukan kewangan yang dijangka akan diselesaikan sepenuhnya dalam tempoh 12 bulan selepas akhir tempoh pelaporan di mana kakitangan memberi perkhidmatan yang berkaitan diiktiraf berkenaan dengan perkhidmatan pekerja dan diukur pada jumlah yang dijangka akan dibayar apabila liabiliti diselesaikan. Liabiliti dibentangkan sebagai tanggungan manfaat pekerja dalam penyata kedudukan kewangan.

MIDA mengiktiraf liabiliti dan belanja Imbuhan Tahunan, berdasarkan formula yang mengambil kira lebihan yang boleh diagihkan kepada MIDA selepas beberapa pelarasian. MIDA mengiktiraf peruntukan di mana adanya obligasi kontraktual atau jika terdapat amalan terdahulu yang telah mewujudkan suatu obligasi kontraktual.

##### Manfaat pencecaraan pasca pekerjaan

MIDA mempunyai pelan manfaat pencecaraan pasca pekerjaan sejarah dengan keadaan dan amalan tempatan. Pelan manfaat ini adalah sama ada caruman wajib atau pelan manfaat ditetapkan.

Pelan caruman wajib ialah pelan pencecaraan di mana MIDA membayar caruman tetap kepada sebuah entiti berasingan (dana) secara mandatori, kontrak atau sukarela dan MIDA mempunyai obligasi undang-undang atau konstruktif untuk membayar caruman selanjutnya jika dana tersebut tidak mempunyai aset yang mencukupi untuk membayar semua manfaat pekerja berkaitan dengan perkhidmatan pekerja dalam tempoh semasa dan sebelumnya. Sumbangan MIDA kepada pelan caruman wajib dicaj kepada lebihan atau kurangan dalam tempoh yang berkaitan.

### 2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)

#### (k) Manfaat Pekerja (Sambungan)

Pelan manfaat yang ditetapkan ialah pelan pencecaraan yang bukan merupakan pelan caruman tetap. Pelan manfaat ditentukan adalah ganjaran pencecaraan yang akan diterima selepas bersara, biasanya bergantung kepada satu atau lebih faktor seperti umur, tahun perkhidmatan dan pampasannya.

#### (l) Urusniaga Dalam Matawang Asing

Item dalam penyata kewangan ini diukur menggunakan mata wang persekitaran ekonomi utama di mana MIDA beroperasi (matawang fungsian). Penyata kewangan dibentangkan dalam Ringgit Malaysia, yang merupakan matawang fungsian dan pelaporan MIDA.

Urusniaga dalam matawang asing diambilkira menurut kadar pertukaran matawang asing pada bulan urusniaga. Baki aset dan liabiliti dalam matawang asing dilaporkan pada penyata kedudukan kewangan dengan menggunakan kadar pertukaran pada hujung tahun.

Perbezaan pertukaran yang terhasil daripada penyelesaian urusniaga tersebut dan daripada terjemahan pada kadar pertukaran matawang asing bulan penutupan bagi aset dan liabiliti kewangan dalam matawang asing pertukaran asing diiktiraf dalam lebihan atau kurangan tahun semasa dalam keuntungan atau kerugian lain.

#### (m) Pertimbangan dan Sumber Ketidakpastian Anggaran

Penyediaan Penyata Kewangan memerlukan MIDA membuat pertimbangan, anggaran dan andaian yang memberi kesan kepada amaun hasil, belanja, Aset dan Liabiliti, dan pendedahan Liabiliti Luar Jangka dan Aset Luar Jangka pada akhir tahun kewangan. Walau bagaimanapun, ketidakpastian mengenai andaian dan anggaran ini akan menyebabkan Hasil yang memerlukan pelarasian material kepada Amaun Bawaan Aset atau Liabiliti dalam tempoh masa hadapan.

##### Peruntukan

Peruntukan diukur pada anggaran terbaik perbelanjaan yang diperlukan untuk menyelesaikan obligasi pada tarikh pelaporan.

##### Penjejasan Belum Terima

MIDA membuat penilaian pada setiap tarikh pelaporan sama ada terdapat sebarang bukti objektif bahawa Aset Kewangan telah terjejas. Untuk menentukan sama ada terdapat bukti objektif penjejasan, MIDA mengambilkira faktor seperti kemungkinan insolvensi atau kesukaran kewangan yang signifikan bagi penghutang dan kegagalan atau kelewatan dalam pembayaran. Apabila terdapat bukti objektif penjejasan amaun dan pemasaan aliran tunai masa hadapan dianggarkan berdasarkan sejarah pengalaman kerugian untuk aset yang mempunyai ciri Risiko Kredit yang serupa.

### 3. Tunai dan Kesetaraan Tunai

	2021 RM	2020 RM
Tunai Dalam Tangan	17,247	20,957
Tunai di Bank	25,907,564	49,743,426
Deposit Jangka Pendek dengan Institusi Kewangan Berlesen	<u>221,270,684</u>	<u>88,086,751</u>
	<u>247,195,495</u>	<u>137,851,134</u>

Tunai di bank mendapat faedah/keuntungan pada kadar terapung berdasarkan kadar harian deposit bank.

Deposit dibuat untuk tempoh yang berbeza, bergantung kepada keperluan tunai segera MIDA dan pendapatan faedah/keuntungan. Purata wajaran kadar faedah/keuntungan pada 31 Disember 2021 adalah 1.92% (2020: 1.93%) setahun. Deposit ini adalah terhad untuk kegunaan projek yang diluluskan.

### 4. Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran

	Dinyatakan Semula	
	2021 RM	2020 RM
Pelbagai penghutang	1,374,728	3,173,195
Kerugian penjejasan terkumpul	<u>(48,022)</u>	<u>(137,480)</u>
	<u>1,326,706</u>	<u>3,035,715</u>
Pinjaman pekerja:	668,075	826,806
- Pembiayaan komputer	67,033	102,765
- Pinjaman kenderaan	601,042	724,041
Pendahuluan	16,448	13,623
Jumlah pinjaman dan akaun belum terima	2,011,229	3,876,144
Deposit diberi	6,132,779	6,164,483
Bayaran terdahulu	6,465,941	4,885,808
	<u>14,609,949</u>	<u>14,926,435</u>
<b>Analisis:</b>		
Semasa	10,589,030	8,710,052
Bukan Semasa	<u>4,020,919</u>	<u>6,216,383</u>
	<u>14,609,949</u>	<u>14,926,435</u>

(a) Tiada kadar faedah dikenakan untuk penghutang lain manakala pinjaman kakitangan adalah 4% setahun. Tempoh bayaran balik adalah 30 hari kecuali bagi pinjaman kakitangan.

### 4. Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran (Sambungan)

(b) Kerugian penjejasan terkumpul pelbagai penghutang adalah seperti berikut:

	2021 RM	2020 RM
Pada 1 Januari	137,480	165,812
Dibayar sepanjang tahun	(5,671)	(52)
Hapuskira	(83,787)	(39,312)
Penjejasan semasa	-	11,032
Pada 31 Disember	<u>48,022</u>	<u>137,480</u>

(c) Selain daripada pembiayaan komputer yang tidak bercagar, pinjaman kenderaan adalah dijamin oleh gadaian ke atas aset berkenaan yang memihak kepada MIDA. Risiko kredit ke atas pinjaman kakitangan adalah kecil, aman yang tertunggak boleh dibayar balik secara bulanan melalui potongan gaji.

### 5. Kupon Belum Terima

	2021 RM	2020 RM
Pada 1 Januari	26,739,164	-
Pelarasan tahun sebelum	-	27,409,919
Seperti dinyatakan semula	26,739,164	27,409,919
Pendapatan faedah meningkat	1,412,354	1,449,245
Penerimaan kupon	<u>(2,120,000)</u>	<u>(2,120,000)</u>
	<u>26,031,518</u>	<u>26,739,164</u>
<b>Analisis:</b>		
Semasa	2,120,000	2,120,000
Bukan Semasa	<u>23,911,518</u>	<u>24,619,164</u>
	<u>26,031,518</u>	<u>26,739,164</u>

Baki tersebut merupakan nilai kupon belum terima daripada Saham Keutamaan Tidak Boleh Tebus (NRPS) dengan UMW Aero Assets Sdn Bhd. MIDA telah membuat perjanjian dengan UMW Aero Assets Sdn Bhd berkaitan dengan pengeluaran geran berjumlah RM212 juta dalam bentuk NRPS dengan nilai nominal RM1.00 seunit.

Ciri-ciri penting NRPS yang dikeluarkan oleh UMW Aero Assets Sdn Bhd adalah seperti berikut:

- i) Kadar kupon NRPS adalah 1% setahun, dan dibayar setiap tahun oleh syarikat selama 24 tahun.

## 5. Kupon Belum Terima (Sambungan)

- ii) MIDA tidak akan mempunyai wakil di lembaga pengarah dan pengurusan syarikat dan tiada hak atas kepentingan pemegang saham.
- iii) MIDA tidak akan mempunyai tuntutan ke atas aset tetap dan semasa syarikat.
- iv) MIDA tidak akan mempunyai tuntutan ke atas dividen yang diisyiharkan oleh syarikat.
- v) Sekiranya berlaku pembubaran, MIDA tidak akan mempunyai hak ke atas baki aset.

## 6. Pendahuluan Geran

	2021 RM	2020 RM
Pada 1 Januari	36,414,193	-
Pelarasan tahun sebelum	-	5,710,713
Seperti dinyatakan semula	36,414,193	5,710,713
Pendahuluan tahun semasa	16,456,695	30,703,480
Belanja tahun semasa	<u>(21,887,522)</u>	<u>-</u>
	<u>30,983,366</u>	<u>36,414,193</u>
<b>Analisis:</b>		
Semasa	30,983,366	36,414,193
	<u>30,983,366</u>	<u>36,414,193</u>

Berdasarkan kepada perjanjian geran yang ditandatangani oleh MIDA dan penerima-penerima geran, MIDA berhak untuk menuntut semula geran yang telah dibayar sekiranya terdapat sebarang percanggahan yang timbul daripada pemeriksaan perbelanjaan yang dibenarkan.

<b>Kos</b>	Pada 1 Januari 2021	Pengubahsuaian Pejabat RM	Kenderaan RM	Perkakasan Komputer RM	Peralatan Pejabat RM	Kerja Dalam Perlaksanaan RM	Jumlah RM
- Dinyatakan tahun sebelum	41,377,774	8,162,025	6,075,527	2,068,889	19,476,827	77,161,042	
- Pelarasan tahun sebelum	-	(152,224)	-	-	-	(152,224)	
(Rujuk Nota 31)	-	8,009,801	6,075,527	2,068,889	19,476,827	77,008,818	
Seperti dinyatakan semula	41,377,774	321,518	306,488	772,436	7,810,762	9,211,204	
Pertambahan	-	(1,169,049)	(187,925)	(17,759)	-	(1,374,733)	
Pelupusan	-	-	6,264,753	-	(27,287,589)	(21,022,836)	
Pindahan (Rujuk Nota 9)	-	41,377,774	7,162,270	12,458,843	2,823,566	-	63,822,453
Pada 31 Disember 2021	106,679	998,875	5,325,670	795,104	-	7,226,328	
<b>Susut Nilai Terkumpul dan Kerugian Penjejasan Terkumpul</b>							
Pada 1 Januari 2021	41,217,775	6,946,322	5,970,243	1,796,679	-	55,931,019	
- Dinyatakan tahun sebelum	-	(30,445)	-	-	-	(30,445)	
- Pelarasan tahun sebelum	-	6,915,877	5,970,243	1,796,679	-	55,900,574	
(Rujuk Nota 31)	53,320	416,560	1,350,833	249,036	-	2,069,749	
Seperti dinyatakan semula	41,217,775	(1,169,042)	(187,903)	(17,253)	-	(1,374,198)	
Susut Nilai Semasa	-	-	-	-	-	-	
Pelupusan	-	6,163,395	7,133,173	2,028,462	-	56,596,125	
Pada 31 Disember 2021	106,679	998,875	5,325,670	795,104	-	7,226,328	
<b>Amaun Bawaan</b>							
Pada 31 Disember 2021	106,679	998,875	5,325,670	795,104	-	7,226,328	

## 7. Loji dan Peralatan (Sambungan)

<b>Kos</b>	<b>Pengubah-suaian</b>		<b>Pengubah-suaian</b>		<b>Kerja Dalam Perlaksa-naan</b>		<b>Jumlah RM</b>
	<b>Bangunan RM</b>	<b>Pejabat RM</b>	<b>Kenderaan RM</b>	<b>Komputer RM</b>	<b>Perkasaki Komputer RM</b>	<b>Peralatan Pejabat RM</b>	
Pada 1 Januari 2020	106,917,902	41,377,774	8,037,016	34,175,999	3,237,325	17,100,094	210,846,110
- Dinyatakan tahun sebelum	(106,917,902)	-	-	-	-	934,232	(105,983,670)
- Pelarasan tahun sebelum							
Seperi dinyatakan semula							
Pertambahan	-	41,377,774	8,037,016	34,175,999	3,237,325	18,034,326	104,862,440
Pelupusan	-	-	848,916	70,683	53,815	1,442,501	2,415,915
Pelarasan	-	-	(723,907)	(28,171,155)	(1,222,251)	-	(30,117,313)
Pada 31 Disember 2020	-	-	(152,224)	-	-	-	(152,224)
<b>Susut Nilai Terkumpul dan Kerugian Penjejasan Terkumpul</b>	<b>41,377,774</b>	<b>8,009,801</b>	<b>6,075,527</b>	<b>2,068,889</b>	<b>19,476,827</b>	<b>77,008,818</b>	

<b>Kos</b>	<b>Bangunan RM</b>	<b>Pejabat RM</b>	<b>Kenderaan RM</b>	<b>Komputer RM</b>	<b>Perkasaki RM</b>	<b>Peralatan Pejabat RM</b>	<b>Jumlah RM</b>
Pada 1 Januari 2020	21,379,749	41,164,455	7,287,520	34,070,728	2,658,557	-	106,561,009
- Dinyatakan tahun sebelum	(21,379,749)	-	-	-	-	-	(21,379,749)
- Pelarasan tahun sebelum							
Seperi dinyatakan semula							
Susut Nilai Semasa	-	41,164,455	7,287,520	34,070,728	2,658,557	-	85,181,260
Pelupusan	-	53,320	382,703	59,938	175,094	-	671,055
Pada 31 Disember 2020	-	-	(723,901)	(28,160,423)	(1,036,972)	-	(29,921,296)
<b>Amaun Bawaan</b>	<b>41,217,775</b>	<b>6,915,877</b>	<b>5,970,243</b>	<b>1,796,679</b>	<b>-</b>	<b>-</b>	<b>(30,445)</b>
Pada 31 Disember 2020	-	-	159,999	1,093,924	105,284	272,210	19,476,827
							21,108,244

## 8. Aset Pajakan

	<b>Tanah Pajakan 2021 RM</b>	<b>Bangunan Pajakan 2021 RM</b>	<b>Jumlah 2021 RM</b>	<b>Dinyatakan Semula Jumlah 2020 RM</b>
<b>Kos</b>				
Pada 1 Januari	42,007,783	96,249,759	138,257,542	42,021,120
-Dinyatakan sebelum	-	-	-	106,924,378
-Pelarasan tahun sebelum				(10,687,956)
Pelarasan tahun sebelum seperti dinyatakan semula				96,236,422
Pada 1 Januari/31 Disember seperti dinyatakan semula	42,007,783	96,249,759	138,257,542	138,257,542
<b>Pelunasian Terkumpul</b>				
Pada 1 Januari	2,545,926	12,833,302	15,379,228	2,122,279
-Dinyatakan sebelum				21,386,869
-Pelarasan tahun sebelum				(10,693,124)
Pelarasan tahun sebelum seperti dinyatakan semula				10,693,745
Pada 1 Januari seperti dinyatakan semula	-	-	-	-
Caj Tahun Semasa	2,545,926	12,833,302	15,379,228	12,816,024
-Dinyatakan sebelum	420,078	1,924,994	2,345,072	2,563,075
-Pelarasan tahun sebelum				129
Caj Tahun Semasa seperti dinyatakan semula	420,078	1,924,994	2,345,072	2,563,204
Pada 31 Disember seperti dinyatakan semula	2,966,004	14,758,296	17,724,300	15,379,228
<b>Amaun Bawaan</b>				
Pada 31 Disember	39,041,779	81,491,463	120,533,242	122,878,314
-Dinyatakan sebelum				5,039
-Pelarasan tahun sebelum (Rujuk Nota 31)				122,873,275
Pada 31 Disember seperti dinyatakan semula	39,041,779	81,491,463	120,533,242	122,878,314

Tanah dan Bangunan Pajakan merupakan hak kegunaan aset bagi tanah dan bangunan MIDA yang sebelum ini dikelaskan sebagai Hartanah, Loji dan Peralatan. Perjanjian pajakan telah ditandatangani dengan Pesuruhjaya Tanah Persekutuan pada 2021 dan pajakan ini selama 99 tahun dari tahun 2015 sehingga tahun 2114. Kos tanah dan bangunan meliputi harga belian dan nilai minimum obligasi pajakan.

#### 9. Aset Tak Ketara

	Dana Mengurus 2021 RM	Dana Pembangunan 2021 RM	Jumlah 2021 RM	Jumlah 2020 RM
<b>Kos</b>				
Pada 1 Januari	-	2,124,968	2,124,968	4,640,550
Pelarasan tahun sebelum	-	-	-	(2,434,232)
Pada 1 Januari seperti dinyatakan semula	-	2,124,968	2,124,968	2,206,318
Pertambahan	1,266,700		1,266,700	-
Pindahan		21,022,836	21,022,836	-
Pelupusan	-	-	-	(81,350)
Pada 31 Disember	1,266,700	23,147,804	24,414,504	2,124,968
<b>Pelunasan Terkumpul</b>				
Pada 1 Januari	-	1,733,847	1,733,847	1,948,952
Pelarasan tahun sebelum	-	-	-	(486,846)
Pada 1 Januari seperti dinyatakan semula	-	1,733,847	1,733,847	1,462,106
Pelupusan	-	-	-	(62,110)
Caj Tahun Semasa	253,340	4,538,417	4,791,757	333,851
Pada 31 Disember	253,340	6,272,264	6,525,604	1,733,847
<b>Amaun Bawaan</b>				
Pada 31 Disember	1,013,360	16,875,540	17,888,900	391,121

Perisian komputer ialah bayaran lesen dan yuran profesional yang terlibat untuk penggunaan aset

Kerja Dalam Perlaksanaan telah siap pada 31 Julai 2021 dengan jumlah kos RM27,287,589 telah dipindahkan seperti berikut:-

	Jumlah RM
Aset Tak Ketara - Dana Pembangunan	21,022,836
Perkakasan Komputer	6,264,753
	<u>27,287,589</u>

## 10. Hartanah Pelaburan

	2021 RM	2020 RM
Kos pada 1 Januari/31 Disember	326,810	326,810
Pendapatan Sewa daripada Hartanah Pelaburan	378,500	615,000

Nilai saksama hartaan pelaburan dibawa pada kos berjumlah RM129,100,000. Nilai saksama ditentukan berdasarkan penilaian terakhir dilakukan oleh Jabatan Penilaian dan Perkhidmatan Harta (JPPH) pada 31 Disember 2011.

## 11. Akaun Belum Bayar

	Dinyatakan Semula	
	2021 RM	2020 RM
Pelbagai Pemutang Wang Jaminan Pelaksanaan	78,647,375	9,822,831
	723,796	724,226
	<u>79,371,171</u>	<u>10,547,057</u>
Pendaftar Wang Tidak Dituntut	-	265,499
Deposit Diterima	211,350	205,625
Perbelanjaan Terakru		
-Dinyatakan sebelum		26,155,190
-Pelarasan tahun sebelum (Rujuk Nota 31)		1,240
Perbelanjaan Terakru seperti dinyatakan semula	<u>25,690,680</u>	<u>26,156,430</u>
	<u>105,273,201</u>	<u>37,174,611</u>
 <b>Analisis:</b>		
Semasa	105,146,473	36,890,482
Bukan Semasa	126,728	284,129
	<u>105,273,201</u>	<u>37,174,611</u>

Pemutang jangka pendek adalah tidak dikenakan faedah dan purata satu bulan.

### Geran Tertunda

#### (i) Geran Tertunda – Akaun-Akaun Khas (Pembangunan)

	Dana Pelaburan Strategik dan Dana Projek Berimpak Tinggi 2021 RM	Dana Strategik Pelaburan Tempatan 2021 RM	Dana Menaiktaraf dan Memperbaiki Infrastruktur Asas Kawasan Perindustrian Sedia Ada 2021 RM	Kajian-Kajian Perindustrian & Lain-Lain 2021 RM	Jumlah 2020 RM
Pada 1 Januari	(315,564,903)	307,020,712	30,530,291	91,892,823	113,878,923
Pelarasan tahun sebelum seperti dinyatakan semula	(315,564,903)	307,020,712	30,530,291	91,892,823	113,878,923
Diterima pada Tahun Semasa	69,000,000	59,375,000	14,646,600	71,250,000	214,271,600
Faedah Diterima Tahun Semasa	-	-	-	321,833	321,833
Belanja Dipulangkan pada Tahun Semasa	307,020,712	(307,020,712)	-	-	-
Belanja Dibayar pada Tahun Semasa	349,655	-	-	349,655	(118,137)
Pada 31 Disember	(45,344,253)	(133,160,223)	(14,989,291)	(12,793,489)	(206,287,256)
	<u>15,461,211</u>	<u>(73,785,223)</u>	<u>30,187,600</u>	<u>150,671,167</u>	<u>122,534,755</u>
					113,878,923

Kementerian Kewangan Malaysia (MOF) telah meluluskan siling peruntukan Dana Strategik Pelaburan Tempatan (DISF) sebanyak RM 1 bilion bagi Rancangan Malaysia Ke-11 dan telah dilanjutkan sehingga Rancangan Malaysia Ke-12 menggunakan siling peruntukan dana yang sama.

Walau bagaimanapun, Mesyuarat Majlis Tindakan Pembangunan Kementerian (MTPK Bil 1/2021) pada 27 April 2021 telah memutuskan supaya baki debit Dana Berimpak Tinggi (HIF) dilaraskan menggunakan baki Dana Strategik Pelaburan Tempatan (DISF) pada 1 Januari 2021 berjumlah RM307,020,712.

Jumlah tuntutan pembayaran DISF yang diluluskan bagi tahun 2021 adalah sebanyak RM133.2 juta berbanding jumlah penyaluran dana sebanyak RM59.4 juta, menjadikan akaun dana berbaki negatif sebanyak RM73.8 juta pada 31 Disember 2021.

Pembayaran terhadap tuntutan pembayaran dana tersebut telah selesai dilakukan pada Januari 2022 setelah penyaluran dana bagi tahun 2022 diterima daripada MOF.

## 12. Geran Tertunda (Sambungan)

### (ii) Geran Tertunda – Akaun-Kakaun Khas (Mengurus)

	Akaun Sumbangan 2021 RM	OSC 2021 RM	Lain-lain 2021 RM	Jumlah 2021 RM	Jumlah 2020 RM
Pada 1 Januari	374,593	20,000,000	9,392,627	29,767,220	378,466
Diterima pada Tahun Semasa	616,893	5,500,000	8,710,600	14,827,493	30,519,574
Pelarasan	-	(7,564,418)	8,589,641	1,025,223	-
Belanja Dibayar pada Tahun Semasa	(109,126)	(12,152,902)	(11,799,073)	(24,061,101)	(1,130,820)
Pada 31 Disember	<u>882,360</u>	<u>5,782,680</u>	<u>14,893,795</u>	<u>21,558,835</u>	<u>29,767,220</u>

### (iii) Geran Tertunda – Akaun Pembangunan MIDA

	2021 RM	2020 RM
Pada 1 Januari	16,799,041	18,485,643
Diterima pada Tahun Semasa	1,875,000	39,941
Pelarasan	(1,025,223)	-
Belanja Kerja Dalam Pelaksanaan	-	(1,442,501)
Belanja Dibayar Pada Tahun Semasa	(7,932,183)	(284,042)
Pada 31 Disember	<u>9,716,635</u>	<u>16,799,041</u>
<b>Jumlah Geran Tertunda</b>	<b><u>153,810,225</u></b>	<b><u>160,445,184</u></b>

## 13. Peruntukan Imbuhan Tahunan

	2021 RM	2020 RM
Pada 1 Januari	3,300,000	5,978,228
Imbuhan Tahunan Dibayar	(3,295,844)	(5,984,376)
(Lebihan)/Kurangan Peruntukan	(4,156)	6,148
Peruntukan Semasa	5,844,300	3,300,000
Pada 31 Disember	<u>5,844,300</u>	<u>3,300,000</u>

Imbuhan Tahunan Prestasi terakru kepada kakitangan pada asas tahunan tertakluk kepada pencapaian prestasi yang telah ditetapkan. Peruntukan ini adalah satu anggaran aman yang kena dibayar kepada kakitangan dalam perkhidmatan MIDA pada tarikh laporan berdasarkan penilaian prestasi kakitangan dengan mengambil kira trend prestasi dan adanya bajet untuk Imbuhan Tahunan.

## 14. Obligasi Pajakan

	2021 RM	Dinyatakan Semula 2020 RM
Pada 1 Januari	27,517	21,095
Pelarasan Tahun Sebelum	(1,240)	5,200
Seperti dinyatakan semula	26,277	26,295
Pertambahan	1,222	1,222
Bayaran Tertunda Obligasi Pajakan	(1,240)	(1,240)
(Rujuk Nota 31)	<u>26,259</u>	<u>26,277</u>

### Analisis:

Semasa	1,240	1,240
Bukan Semasa	25,019	25,037
	<u>26,259</u>	<u>26,277</u>

Analisis berkontrak kematangan aliran tunai tidak terdiskaun:

	2021 RM	2020 RM
Kurang daripada satu tahun	1,240	2,480
Antara satu hingga lima tahun	6,200	6,200
Lima tahun dan ke atas	107,880	107,880
Jumlah obligasi pajakan tidak terdiskaun pada 31 Disember	<u>115,320</u>	<u>116,560</u>

### Amaun diiktiraf dalam untung rugi

Belanja faedah	<u>1,222</u>	<u>1,222</u>
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Kadar faedah tahunan obligasi pajakan ialah 4.65% (2020: 4.65%)

**15. Manfaat Pekerja**

	2021 RM	2020 RM
Pada 1 Januari	13,834,337	12,571,370
Pelarasan terlebih peruntukan	(151,781)	2,624
Caruman Dibayar	(1,378,125)	(449,292)
Pertambahan Caruman	1,675,737	1,709,635
Pada 31 Disember	<u>13,980,168</u>	<u>13,834,337</u>
<b>Analisis:</b>		
Semasa	830,569	1,138,134
Bukan Semasa	<u>13,149,599</u>	<u>12,696,203</u>
	<u>13,980,168</u>	<u>13,834,337</u>

Pelan manfaat pasca pekerjaan adalah anugerah wang tunai sebagai ganti cuti rehat terkumpul. Hadiyah wang tunai ini diberikan kepada pekerja yang tidak dapat menggunakan semua cuti mereka sehingga maksimum 150 hari disebabkan kepentingan perkhidmatan. Anugerah wang tunai dibayar pada hari terakhir bekerja selepas bersara dan ia dikira berdasarkan gaji kakitangan pada tarikh penyata kedudukan kewangan.

**16. Aset Bersih****(i) Kumpulan Wang Terkumpul Mengurus**

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	Dinyatakan Semula	
	2021 RM	2020 RM
Pada 1 Januari	192,505,006	169,708,594
Pelarasan tahun sebelum	-	27,947,186
Seperti dinyatakan semula	<u>192,505,006</u>	<u>197,655,780</u>
Diterima pada Tahun Semasa	160,000,000	152,000,000
Faedah atas Deposit di Bank	2,851,521	4,105,304
Pendapatan/Keuntungan lain	3,816,855	3,328,128
Belanja Dibayar pada Tahun Semasa	(416,987,667)	(482,868,098)
Pendapatan Tertunda	<u>240,325,740</u>	<u>318,283,892</u>
Pada 31 Disember	<u>182,511,455</u>	<u>192,505,006</u>

**(ii) Kumpulan Wang Terkumpul Pembiayaan Komputer**

	2021 RM	2020 RM
Pada 1 Januari/31 Disember	<u>350,000</u>	<u>350,000</u>

**16. Aset Bersih (Sambungan)****(iii) Kumpulan Wang Terkumpul Pinjaman Kenderaan**

	2021 RM	2020 RM
Pada 1 Januari/31 Disember	<u>3,000,000</u>	<u>3,000,000</u>

**17. Penerimaan daripada Geran Kerajaan**

	2021 RM	2020 RM
<b>Geran tanpa syarat:</b> Geran Kerajaan - Operasi	<u>160,000,000</u>	<u>152,000,000</u>

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**18. Pendapatan Sewaan**

	2021 RM	2020 RM
Sewa Hartanah Pelaburan	378,500	615,000
Sewa Ruang Pejabat	4,500	31,254
Sewa Tempat Letak Kereta	183,000	157,888
Lain-Lain	12,000	9,200
	<u>578,000</u>	<u>813,342</u>

**19. Pendapatan Faedah / Keuntungan Hibah**

	2021 RM	2020 RM
Faedah Deposit di Bank	2,559,541	3,405,593
Hibah Diterima dari Bank	2,267	7,755
Faedah terakru	259,218	660,593
Faedah Pinjaman Kenderaan	27,166	28,510
Keuntungan Pembiayaan Komputer	3,328	2,825
Faedah atas Deposit	1	28
	<u>2,851,521</u>	<u>4,105,304</u>

**20. Lain-lain Pendapatan**

	<b>2021</b> RM	<b>2020</b> RM
Kupon dividen	1,412,354	1,449,245
Sumbangan	-	103,000
Yuran taska	287,161	308,690
Sijil digital	1,058,873	411,407
Yuran fotostat	56	155
Pelbagai pendapatan	366,274	161,676
Dokumen tender	-	11,000
Pulangan Value Added Tax (VAT)	34,242	40,000
	<b>3,158,960</b>	<b>2,485,173</b>

**21. Upah, Gaji dan Manfaat Pekerja**

	<b>2021</b> RM	<b>2020</b> RM
Gaji dan Upah	71,165,021	69,621,445
Elaun Tetap	9,045,574	8,332,315
Sumbangan Berkanun untuk Kakitangan	13,527,642	13,494,443
Elaun Lebih Masa	971,229	907,179
Faedah-Faedah Kewangan Lain	11,421,024	8,724,937
	<b>106,130,490</b>	<b>101,080,319</b>

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**22. Belanja Susutnilai dan Pelunasan**

	<b>Dinyatakan Semula</b>	
	<b>2021</b> RM	<b>2020</b> RM
Loji dan Peralatan	2,069,749	640,610
Aset Pajakan	2,345,072	2,563,601
Aset Tak Ketara	4,791,757	333,851
	<b>9,206,578</b>	<b>3,538,062</b>

**23. Belanja Lain**

	<b>2021</b> RM	<b>2020</b> RM
Pengangkutan Barang-Barang	675,877	254,607
Bekalan dan Bahan-Bahan Lain	1,436,599	1,859,367
Bayaran-Bayaran Lain	2,838,071	642,441
Hapuskira Loji dan Peralatan	529	215,252
	<b>4,951,076</b>	<b>2,971,667</b>

**24. Pendedahan Pihak Berkaitan**

Pengurusan utama, seperti yang ditakrifkan oleh MPSAS 20 Pendedahan Pihak Berkaitan, adalah ahli-ahli Pengarah, yang bersama-sama membentuk badan pengelola MIDA. Jumlah ganjaran ahli-ahli Pengarah, sepenuh masa yang menerima saraan daripada MIDA adalah:

	<b>2021</b> RM	<b>2020</b> RM
Jumlah ganjaran (RM)	989,736	1,054,051
Bilangan ahli (Orang)	15	17
<b>Ganjaran Pengurusan Utama</b>		
Gaji	441,041	550,213
Elaun *	387,271	424,071
Imbuhan Prestasi	161,424	79,767
	<b>989,736</b>	<b>1,054,051</b>

\* Elaun termasuk perjalanan, kenderaan, penginapan, sara hidup dan elaun lain

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## 25. Instrumen Kewangan – Pengurusan Risiko Kewangan

Pendedahan kepada matawang asing, kadar faedah, kecairan dan risiko kredit timbul dalam perjalanan biasa operasi MIDA. Nota ini membentangkan maklumat mengenai pendedahan MIDA untuk setiap risiko di atas, dasar dan proses bagi mengukur dan menguruskan risiko dalam pengurusan dana MIDA. Pendedahan kuantitatif selanjutnya dimasukkan di dalam penyata kewangan ini.

### Risiko Kredit

Risiko kredit merujuk kepada kerugian kewangan kepada MIDA sekiranya pelanggan atau rakan niaga kepada instrumen kewangan telah gagal memenuhi obligasi kontraknya di tarikh penyata kedudukan kewangan. Risiko maksimum kredit adalah amaun bawaan aset kewangan di tarikh penyata kedudukan kewangan.

### Kualiti Kredit

Kualiti kredit adalah risiko ingkar rakan niaga yang diberi kredit oleh MIDA. Oleh itu, penilaian kredit diperluaskan kepada pelanggan MIDA.

Pelanggan MIDA terdiri daripada individu dan syarikat. Penarafan kredit, dari agensi penarafan luar, tidak mudah didapati untuk semua pelanggan. Selain itu, adalah tidak berbaloi dari sudut kewangan untuk mendapatkan penarafan kredit luaran untuk semua pelanggan kerana asas pelanggan yang berbeza. Bagi maksud menentukan kualiti pelanggan kredit, MIDA menggunakan pengalaman lalu dalam menentukan risiko kredit pelanggan tersebut.

### Pinjaman dan Akaun Belum Terima daripada Urusniaga Pertukaran

Jumlah belum terima daripada urus niaga pertukaran, termasuk pelbagai penghutang, pendahuluan, pinjaman kenderaan, kupon belum terima dan pendahuluan geran, adalah jumlah ter hutang oleh individu dan syarikat dinyatakan selepas ditolak kerugian penjejasan. MIDA mempunyai dasar risiko kredit dan pemantauan pendedahan kepada risiko kredit dilakukan dengan kerap. Tiada sebarang perubahan ketara dalam pendedahan kepada risiko kredit dan objektif, polisi dan proses untuk menguruskan dan mengukur risiko pendedahan kredit pada tahun kewangan.

Pendedahan maksimum MIDA kepada risiko kredit diwakili oleh nilai bawa setiap aset kewangan dalam penyata kedudukan kewangan. MIDA tidak mempunyai tumpuan risiko kredit yang ketara, dengan pendedahan yang tersebar di sebilangan besar individu, dan tidak tertumpu di mana-mana sektor tertentu atau kawasan geografi. MIDA menetapkan peruntukan untuk penjejasan nilai yang mewakili anggaran kerugian yang dijangkakan berkenaan dengan penghutang.

### Tunai dan Kesetaraan Tunai

MIDA menghadkan pendedahannya kepada risiko kredit dengan melabur wang tunai dan kesetaraan tunai dengan institusi kewangan yang diiktiraf oleh Kementerian Kewangan Malaysia dan menurut garis panduan yang ditetapkan oleh Jawatankuasa Pelaburan Tunai MIDA. Oleh itu, MIDA menganggap tiada sebarang pendedahan yang ketara kepada risiko kredit.

## 25. Instrumen Kewangan – Pengurusan Risiko Kewangan (Sambungan)

Kualiti kredit pinjaman dan akaun belum terima adalah seperti berikut:

	Tidak Lampau Tempoh tetapi Tidak Terjejas			Jumlah Tidak Terjejas RM			Lampau Tempoh dan Terjejas RM			Jumlah Terjejas RM		
	Lampau	Tempoh atau Terjejas	< 30 hari	30 - 90 hari	90 - 180 hari	> 180 hari	RM	RM	RM	RM	RM	RM
<b>2021</b>												
Pelbagai penghutang	411,741	29,520	191,341	88,694	605,410	1,326,706	48,022	1,374,728	-	16,448	-	668,075
Pendahuluan	16,448	-	-	-	-	16,448	-	-	-	-	-	668,075
Pinjaman pekerja	668,075	-	-	-	-	668,075	-	-	-	-	-	-
Kupon belum terima	26,031,518	-	-	-	-	26,031,518	-	-	-	-	-	26,031,518
Pendahuluan geran	30,983,366	-	-	-	-	30,983,366	-	-	-	-	-	30,983,366
Jumlah	58,111,148	29,520	191,341	88,694	605,410	59,026,113	48,022	59,074,135	-	-	-	-
<b>2020</b>												
Pelbagai penghutang	2,192,615	383,141	103,219	104,273	252,467	3,035,715	137,480	3,173,195	-	13,623	-	826,806
Pendahuluan	13,623	-	-	-	-	13,623	-	-	-	-	-	826,806
Pinjaman pekerja	826,806	-	-	-	-	826,806	-	-	-	-	-	-
Kupon belum terima	26,739,164	-	-	-	-	26,739,164	-	-	-	-	-	26,739,164
Pendahuluan geran	36,414,193	-	-	-	-	36,414,193	-	-	-	-	-	36,414,193
Jumlah	66,186,401	383,141	103,219	104,273	252,467	67,029,501	137,480	67,166,981	-	-	-	-

## 25. Instrumen Kewangan – Pengurusan Risiko Kewangan (Sambungan)

### Risiko Kecairan

Risiko kecairan adalah risiko MIDA tidak dapat memenuhi obligasinya apabila tiba masanya. Pendekatan MIDA untuk menguruskan risiko kecairan adalah untuk memastikan tunai yang mencukupi boleh didapati untuk memenuhi liabiliti apabila perlu, tanpa menyebabkan kerugian yang tidak boleh diterima atau risiko kerosakan kepada reputasi MIDA. MIDA memastikan bahawa ia mempunyai tunai yang mencukupi apabila diminta untuk memenuhi perbelanjaan operasi dijangka melalui jangkaan aliran tunai.

Jadual di bawah menunjukkan aliran tunai belum bayar berdasarkan baki tempoh kematangan kontraktual pada asas tidak didiskaun:

	Atas permintaan atau < 30 hari	30 hari – 1 tahun	2 – 5 tahun	> 5 tahun	Jumlah
	RM	RM	RM	RM	RM
<b>2021</b>					
Pelbagai Pemutang	78,647,375	-	-	-	78,647,375
Wang Jaminan Pelaksanaan	-	604,716	119,080	-	723,796
Obligasi pajakan	1,240	-	4,960	109,120	115,320
Jumlah	<u>78,648,615</u>	<u>604,716</u>	<u>124,040</u>	<u>109,120</u>	<u>79,486,491</u>
<b>2020</b>					
Pelbagai Pemutang	9,777,831	45,000	-	-	9,822,831
Wang Jaminan Pelaksanaan	243,404	197,293	283,529	-	724,226
Pendaftar Wang Tidak Ditutut	265,499	-	-	-	265,499
Obligasi pajakan	2,480	-	6,200	107,880	116,560
Jumlah	<u>10,289,214</u>	<u>242,293</u>	<u>289,729</u>	<u>107,880</u>	<u>10,929,116</u>

### Risiko Pasaran

Risiko pasaran adalah risiko perubahan dalam harga pasaran seperti kadar pertukaran asing dan kadar faedah yang kemungkinan menjelaskan pendapatan MIDA atau nilai pegangan instrumen kewangannya. Objektif pengurusan risiko pasaran adalah untuk mengurus dan mengawal pendedahan risiko pasaran dalam parameter boleh diterima, di samping mengoptimumkan pulangan risiko.

## 25. Instrumen Kewangan – Pengurusan Risiko Kewangan (Sambungan)

Polisi bagi pengurusan setiap risiko ini adalah seperti berikut:

### Risiko Pertukaran Matawang Asing

MIDA terdedah kepada risiko pertukaran matawang asing dalam operasi 20 cawangan luar negara. Pendedahan kepada MIDA yang timbul daripada risiko pertukaran matawang asing adalah minimum. MIDA memantau risiko dengan menghantar kiriman wang sekali dalam tempoh dua (2) bulan. Baki matawang asing ditukar menggunakan kadar pertukaran mata wang asing pada hujung tahun.

### Risiko Kadar Faedah

MIDA terdedah kepada risiko kadar faedah kerana MIDA melabur dana dalam kadar faedah tetap. Risiko ini diuruskan di peringkat MIDA menurut dasar pengurusan risikonya. Kadar faedah purata wajaran dan profil kematangan ke atas surat cara kewangan adalah seperti berikut:

	Kadar Faedah Purata Wajaran	Kematangan Kurang
	RM	RM
<b>Tunai dan Kesetaraan Tunai</b>		
31 Disember 2021	1.92%	221,270,684
31 Disember 2020	1.93%	88,086,751

## 26. Pengukuran Nilai Saksama

Tiada aset dan liabiliti kewangan yang dibawa dalam penyata kewangan pada nilai saksama.

Bagi aset dan liabiliti kewangan yang tidak dibawa pada nilai saksama, nilai saksama yang dianggarkan bagi kesemua aset dan liabiliti kewangan di dalam penyata kedudukan kewangan pada tarikh pelaporan menyamai nilai bawaannya seperti yang ditunjukkan dalam penyata kedudukan kewangan, kecuali aset kewangan yang dinyatakan di bawah.

	2021	2020		
	Nilai Bawaan RM	Nilai Saksama RM	Nilai Bawaan RM	Nilai Saksama RM
<b>Pinjaman pekerja:</b>				
- Pembentukan komputer	67,033	68,034	102,765	105,910
- Pinjaman kenderaan	601,042	682,679	724,041	766,578
Jumlah	<u>668,075</u>	<u>750,713</u>	<u>826,806</u>	<u>872,488</u>

## 26. Pengukuran Nilai Saksama (Sambungan)

Kaedah-kaedah dan andaian-andaian berikut digunakan untuk menganggar nilai saksama kelas-kelas instrumen kewangan berikut:

### Pinjaman pekerja

Nilai saksama dianggarkan berdasarkan jangkaan aliran tunai pembayaran ansuran masa depan, didiskaun pada kadar diskauan semasa ditawarkan pada tarikh pelaporan untuk kemudahan kepada peminjam-peminjam baru yang sama profil kreditnya.

## 27. Komitmen Modal

Perbelanjaan modal yang dikontrakkan pada akhir tahun kewangan tetapi belum ditanggung adalah seperti berikut:

	2021 RM	2020 RM
Aset Tak Ketara	-	6,509,661

## 28. Sewa Pajakan Operasi

### MIDA sebagai penerima pajakan

Bayaran pajakan minima masa depan di bawah pajakan operasi yang tidak boleh dibatalkan:

	2021 RM	2020 RM
<b>Bangunan</b>		
Kurang setahun	15,456,884	20,183,572
2 hingga 5 tahun	18,067,470	22,427,350
Melebihi dari 5 tahun	544,755	1,322,841
	<u>34,069,109</u>	<u>43,933,763</u>
Bayaran pajakan minimum diiktiraf sebagai perbelanjaan pada tahun semasa	<u>24,069,079</u>	<u>22,471,200</u>

## 28. Sewa Pajakan Operasi (Sambungan)

### MIDA sebagai pemberi pajakan

Pendapatan pajakan minima masa depan di bawah pajakan operasi yang tidak boleh dibatalkan:

	2021 RM	2020 RM
<b>Hartanah Pelaburan</b>		
Kurang setahun	1,224,000	1,020,000
2 hingga 5 tahun	1,020,000	-
	<u>2,244,000</u>	<u>1,020,000</u>
<b>Bangunan</b>		
Kurang setahun	192,000	90,000
2 hingga 5 tahun	96,000	-
	<u>288,000</u>	<u>90,000</u>

MIDA menyewakan bangunan dan harta tanahnya di bawah pajakan operasi. Pendapatan diperolehi daripada sewa bangunan dan harta tanah ialah RM1,116,000 (2020: RM813,342).

## 29. Cukai

MIDA telah diberikan pengecualian cukai berdasarkan surat Kementerian Kewangan bertarikh 5 Februari 2015 [Rujukan P.U.(A) 158/1987 Perintah Cukai Pendapatan (Pengecualian) (Bil. 24)1987].

### 30. Maklumat Bajet

Bajet diluluskan pada asas tunai ubahsuai secara pengelasan. Bajet yang diluluskan meliputi tempoh fiskal daripada 1 Januari 2021 hingga 31 Disember 2021.

Jumlah dalam Penyata Kewangan ini telah disusun semula dari asas akruan kepada asas tunai ubahsuai, dan diklasifikasikan berdasarkan asas yang sama seperti bajet akhir yang diluluskan.

Penyesuaian antara jumlah sebenar secara setanding seperti yang dinyatakan dalam Penyata Prestasi Bajet dan Penyata Aliran Tunai bagi tahun berakhir 31 Disember 2021 adalah seperti berikut:

	Operasi RM	Pelaburan RM	Pembiayaan RM	Jumlah RM
Amaun Sebenar dalam Asas Perbandingan yang Dibentangkan Dalam Bajet dan Penyata Perbandingan Sebenar	(176,509,920)	(1,400,443)	-	(177,910,363)
Perbezaan Asas				
(i) Pendapatan Sebenar	166,668,376	-	-	166,668,376
(ii) Perbezaan Asas yang Lain	80,890,772	40,996,768	(1,204,132)	120,683,408
Jumlah Sebenar dalam Penyata Aliran Tunai	<u>71,049,228</u>	<u>39,596,325</u>	<u>(1,204,132)</u>	<u>109,441,421</u>

### 31. Pelarasian Tahun Sebelum

#### Penyataan semula kesilapan

Penyata Kewangan Tahun 2020 telah dinyatakan semula bagi membetulkan kesilapan penting berikut:

- a) Pembelian kenderaan sepatutnya didedahkan pada tahun berikutnya.
- b) Aset pajakan sepatutnya didedahkan dengan nilai bawaan dan pelunasan terkumpul mulai tahun 2014.
- c) Bayaran obligasi pajakan terakru tidak didedahkan.
- d) Kesan pertukaran matawang tidak didedahkan.

### 31. Pelarasian Tahun Sebelum (Sambungan)

Angka-angka perbandingan dinyatakan semula disebabkan oleh pelarasian tahun terdahulu seperti berikut:

	Dinyatakan Sebelum Ini RM	Pelarasian / Pengelasan Semula RM	Dinyatakan Semula RM
<b>31 Disember 2020</b>			
<b>Penyata Kedudukan Kewangan</b>			
<b>Aset</b>			
Pinjaman dan Akaun Belum Terima bagi Urusniaga Pertukaran	14,774,211	152,224	14,926,435
Loji dan Peralatan	21,230,023	(121,779)	21,108,244
Aset Pajakan	122,873,275	5,039	122,878,314
Jumlah Aset	<u>158,877,509</u>	<u>35,484</u>	<u>158,912,993</u>
<b>Liabiliti</b>			
Akaun Belum Bayar	37,173,371	1,240	37,174,611
Obligasi Pajakan	27,517	(1,240)	26,277
Jumlah Liabiliti	<u>37,200,888</u>	<u>-</u>	<u>37,200,888</u>
<b>Aset Bersih/Ekuiti</b>			
Kumpulan Wang Terkumpul Mengurus	192,469,522	35,484	192,505,006
Jumlah Aset Bersih/Ekuiti	<u>192,469,522</u>	<u>35,484</u>	<u>192,505,006</u>
<b>Penyata Prestasi Kewangan</b>			
<b>Belanja</b>			
Belanja Susutnilai dan Pelunasan	<u>3,567,981</u>	<u>(29,919)</u>	<u>3,538,062</u>
Keuntungan atas Penjualan Loji dan Peralatan	<u>23,996</u>	<u>5,565</u>	<u>29,561</u>
Kurangan Tahun Semasa	<u>(5,186,258)</u>	<u>35,484</u>	<u>(5,150,774)</u>

### 31. Pelarasian Tahun Sebelum (Sambungan)

	Dinyatakan Sebelum Ini RM	Pelarasian / Pengelasan Semula RM	Dinyatakan Semula RM
<b>31 Disember 2020</b>			
<b>Penyata Aliran Tunai</b>			
<b>Aliran Tunai daripada Aktiviti Operasi</b>			
Lebihan Tahun Semasa	(5,186,258)	35,484	(5,150,774)
Susutnilai Loji dan Peralatan	671,055	(30,445)	640,610
Pelunasan Aset Pajakan	2,563,075	(5,039)	2,558,036
Rugi tidak Direalisasi bagi Pertukaran Matawang	-	13,500	13,500
Kurangan Operasi sebelum Perubahan Modal Kerja	<u>(1,957,057)</u>	<u>13,500</u>	<u>(1,943,557)</u>
<b>Aliran Tunai daripada Aktiviti Pelaburan</b>			
Pembelian Loji dan Peralatan	(2,415,915)	152,224	(2,263,691)
Aliran Tunai Bersih digunakan dalam Aktiviti Pelaburan	<u>(52,391,915)</u>	<u>152,224</u>	<u>(52,239,691)</u>
Pengurangan Bersih dalam Tunai dan Kesetaraan Tunai	(46,203,884)	(48,699)	(46,252,583)
Kesan Pertukaran Matawang	-	48,699	48,699

### 32. Pengurusan Modal

Bagi tujuan pengurusan modal, modal merujuk kepada ekuiti dan termasuk Kumpulan Wang Terkumpul. MIDA mengurus modal dengan melaraskan perbelanjaan tahunan berdasarkan kepada geran tahunan yang diterima dan keperluan semasa. Dasar pengurusan modal MIDA sentiasa dikaji semula untuk memastikan keperluan operasi mencukupi. Tiada perubahan kepada pendekatan pengurusan modal MIDA dalam tahun semasa.

### 33. Peristiwa Seterusnya

Wabak COVID-19 adalah krisis yang memberi kesan kepada ekonomi global. Walau bagaimanapun, MIDA meramalkan bahawa pendapatan MIDA tidak terjejas disebabkan MIDA menerima geran tahunan daripada kerajaan.



# 06

## MIDA WITHIN REACH

## MIDA WITHIN REACH

### ADDRESSES OF MIDA HEADQUARTERS, STATE AND OVERSEAS OFFICES

MIDA's efforts to promote domestic and foreign investments involve the cooperation and assistance of investors to develop the manufacturing and services projects. This was achieved through MIDA's global network, with its headquarters in Kuala Lumpur, Malaysia as well as State MIDA offices throughout Malaysia and overseas offices in the Asia Pacific, Middle East, North America and Europe.

#### MIDA'S NATIONWIDE NETWORK

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###### PERAK

► Director

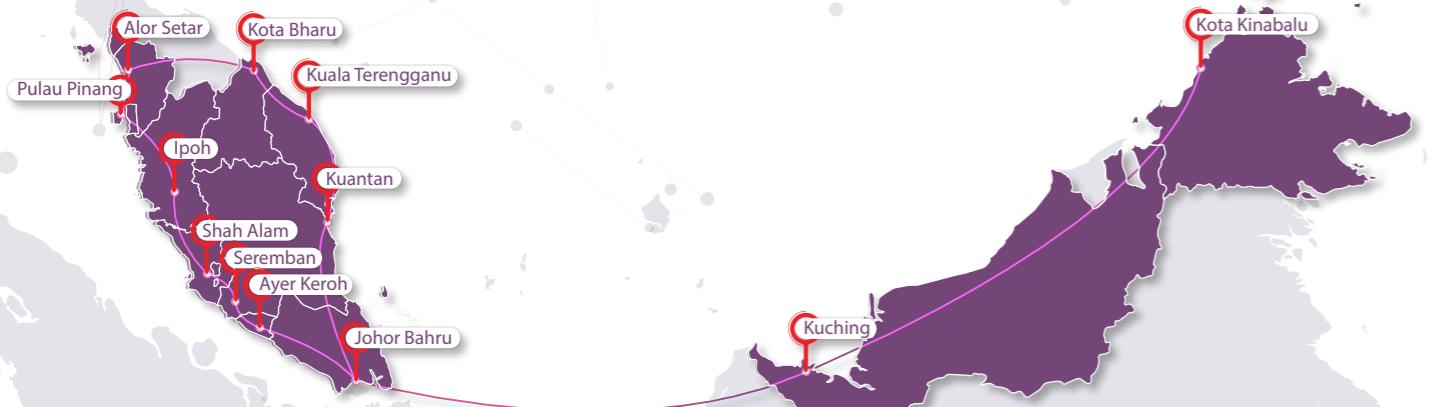
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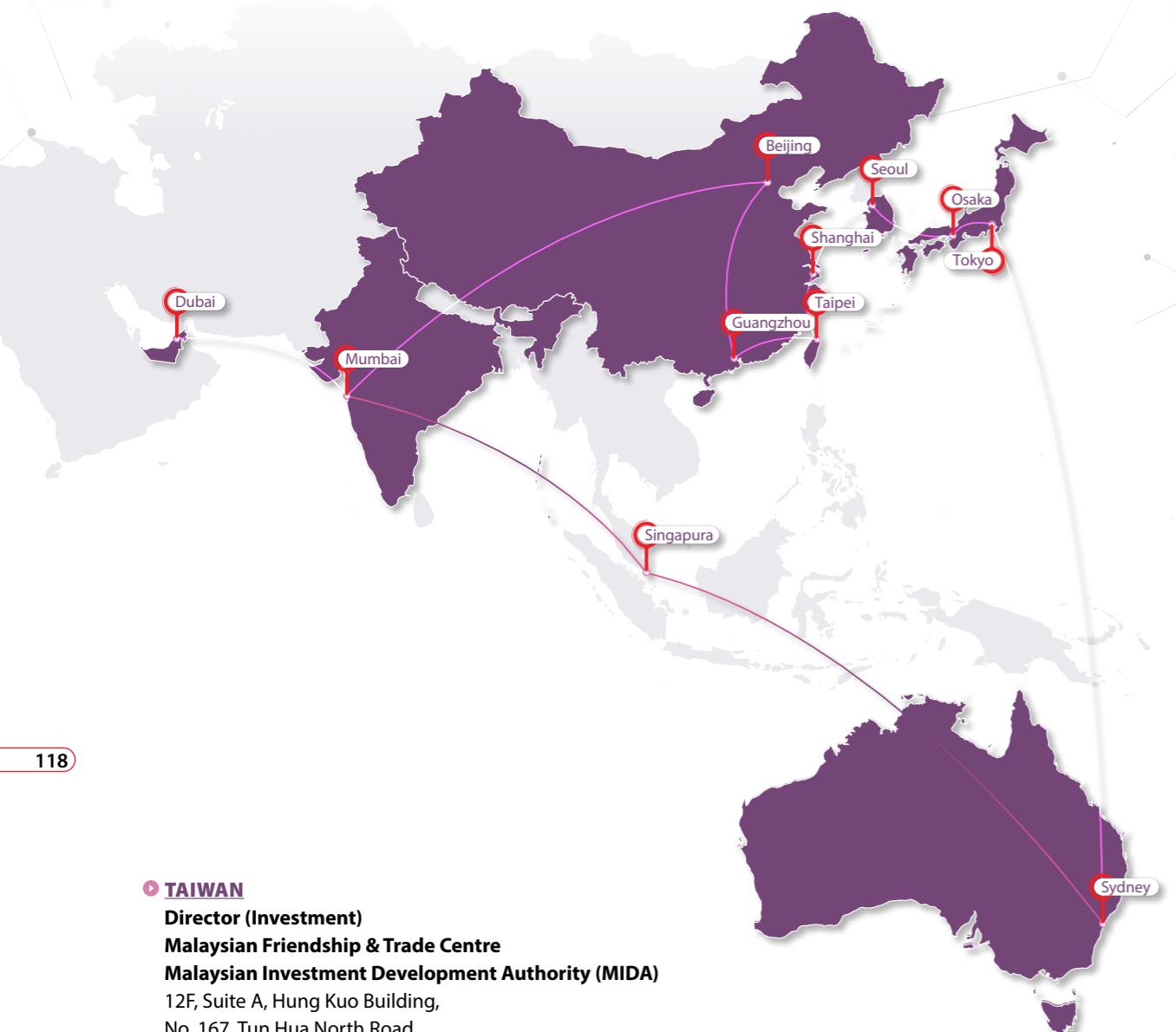
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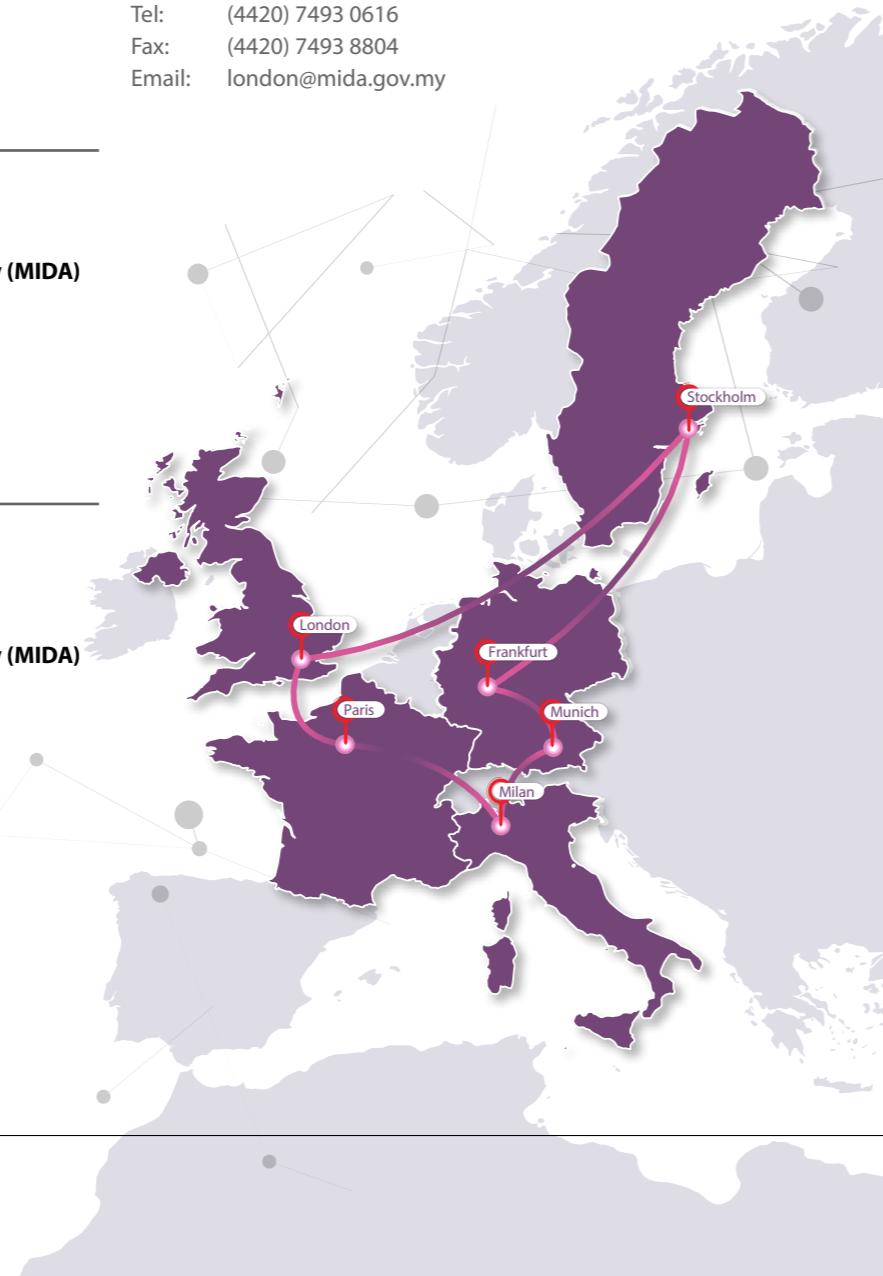
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