Annual Report 2023

MIDA
MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY

Annual Report

2023

MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY

Contents

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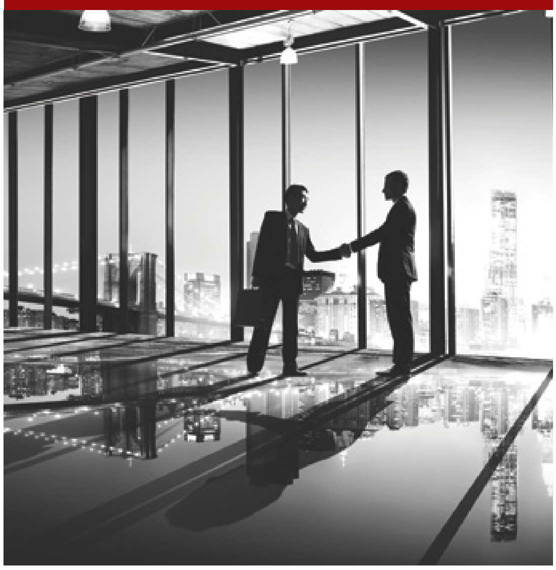


> ***Malaysia marked a significant milestone recording RM329.5 billion in approved investments in 2023. This remarkable achievement came amidst a challenging global landscape shaped by supply chain disruptions, geopolitical uncertainties, trade tensions among major economies, and persistent inflation driving higher interest rates worldwide.***

TAN SRI DATO' SERI DR. SULAIMAN MAHBOB
Chairman, MIDA

This achievement reflects the collective efforts of all stakeholders in enhancing a sustainable economy, addressing socio-economic imbalances, strengthening the local talent, fostering inclusive growth, and advancing the digital economy. The Government's proactive policies and initiatives have been instrumental in creating an investment-friendly environment that is both conducive and competitive. Malaysia has successfully attracted international investors who recognise the nation's potential for continued growth and progress through a comprehensive and integrated approach.

TOWARDS A GLOBAL LEADER IN INDUSTRIAL DEVELOPMENT

Like many other nations, Malaysia has outlined new, holistic investment policies to address pressing socio-economic challenges, including sustainability, green energy, and renewable resources. The New Industrial Master Plan 2030 (NIMP 2030), a key component of the MADANI Economic Framework, anchors Malaysia's ambition to become a global leader in industrial development, strengthening domestic linkages to generate wealth and prosperity nationwide while enhancing the country's position in the global value chain. This commitment seeks to stimulate economic growth while ensuring that environmental, social, and governance (ESG) considerations are embedded into investment evaluation and project implementation.

MIDA places strong emphasis on high-quality and sustainable investments, enabling local companies to achieve rapid commercial growth while also expanding opportunities for Malaysian firms to leverage competitive, advanced, and sustainable clusters. This approach enhances their market strength and contributes to the nation's long-term sustainability. In line with the MADANI Economic Framework and the National Energy Transition Roadmap (NETR), the Ministry of Investment, Trade, and Industry (MITI) launched the i-ESG Framework in 2022 to guide small and medium enterprises (SMEs) and industries in understanding the fundamentals of ESG. This initiative is vital to help Malaysian companies stay resilient and maintain access to global markets, particularly in markets that are highly sensitive to environmental concerns.

The implementation of strategic frameworks such as MYDIGITAL, the National Fourth Industrial Revolution Policy (4IR), and the SME Stimulus Package is expected to sustain Malaysia's position as a leading investment destination in the years ahead. These efforts will also generate significant impact across all segments of society, with positive spill-overs for rural development, smaller towns and major cities, economic clusters, regional corridors and the nation as a whole.

Recognition by the Milken Institute (2024), which ranked Malaysia as the country with the most favourable investment environment among emerging and developing (E&D) nations in Asia, reflects the effectiveness of the country's economic policies. Malaysia's position at 17th globally highlights the Government's continuous efforts, led by MITI, to strengthen the national investment climate. MIDA plays a central role in this progress by facilitating investor operations and business activities, ensuring that investment processes in Malaysia are carried out more smoothly and efficiently.

DRIVING INVESTMENT BY STRENGTHENING MIDA

In 2024, the National Investment Council (MPN), chaired by YAB Dato' Seri Anwar Ibrahim, Prime Minister of Malaysia, has empowered MIDA as the key agency for promoting Malaysia as a premier investment destination. To achieve this, all investment promotion and marketing activities previously undertaken by federal Investment Promotion Agencies (IPAs) will be consolidated and coordinated under MIDA.

The investment strategies between MITI/MIDA and the three regional economic corridors, namely East Coast Economic Region Development Council (ECERDC), Northern Corridor Implementation Authority (NCIA), and Iskandar Regional Development Authority (IRDA), are being streamlined and enhanced. Meanwhile, InvestKL Corporation (InvestKL) will be absorbed as a subsidiary under MIDA effective June 1, 2024. This rationalisation initiative is designed to ensure that the Government's approach to promoting investments is more comprehensive, organised, efficient, and systematic, as well as centralised under a single umbrella, MIDA.

> MIDA will continue to organise supply chain programmes to strengthen the ecosystem between local companies and multinational corporations, while creating business and supply opportunities for domestic firms through multinational investment projects.

MIDA is dedicated to delivering professional and effective facilitation in attracting both foreign and domestic investments that generate a positive impact for the people and contribute to the growth of cities, regions, and the nation. Sustainability, technology, and innovation are key drivers of Malaysia's future. MIDA continues to work closely with stakeholders while leveraging its extensive networks at home and abroad to provide seamless facilitation and comprehensive support to investors. These efforts are integral to ensuring a smooth investment journey and encouraging greater participation in advancing Malaysia's inclusive and sustainable economic future.

MIDA will continue to spearhead international Trade and Investment Missions (TIM), Special Project Missions (SPM), and ongoing dialogue sessions both domestically and internationally, sustaining investor engagement momentum and strengthened global connectivity.

DATUK SIKH SHAMSUL IBRAHIM SIKH ABDUL MAJID
Chief Executive Officer, MIDA

MAXIMISING INVESTMENT POTENTIAL

The year 2023 marked a historic achievement for Malaysia, with approved investments reaching a record breaking RM329.5 billion across the manufacturing, services, and primary sectors. With more than 5,000 projects approved, these investments are expected to generate nearly 130,000 new jobs across diverse areas of the economy. This extraordinary accomplishment reflects the proactive efforts and strong commitment of the Government and all stakeholders in driving the nation's economic growth.

As Malaysia's lead investment promotion agency, the Malaysian Investment Development Authority (MIDA) has a key role in providing comprehensive support and ensuring a business-friendly investment environment.

MIDA will continue to spearhead international Trade and Investment Missions (TIM), Special Project Missions (SPM), and ongoing dialogue sessions both domestically and internationally, sustaining investor engagement momentum and strengthened global connectivity.

MIDA's network of offices, both within Malaysia and overseas, facilitated more than 250 investment promotion programmes throughout 2023, creating platforms to engage potential investors and highlight Malaysia's strengths as an investment destination.

In addition, MIDA held a wide range of industry engagements, including collaborations with trade associations, seminars, and forums such as the Electric Vehicle (EV) Conference in Malaysia, the Sustainability Forum: Accelerating Malaysia's Industry Commitment towards Sustainability Goals, and the MIDA-FMM Industrial Linkage Day. These initiatives reflect MIDA's commitment to facilitating stronger collaboration between the public sector and industry players.

LEVERAGING STRATEGIC PARTNERSHIPS

MIDA is focused on broadening its reach and harnessing the expertise of leading partners through strategic collaborations, including Memoranda of Understanding (MoUs) with organisations such as Brunei Investment Agency (BIA), MASDAR, Google LLC, and DHL Express Malaysia. These partnerships demonstrate MIDA's commitment to advancing sustainable economic development and accelerating the transition towards renewable energy. They also hold the potential to drive innovation, create new employment opportunities, and contribute to both Malaysia's economic growth and environmental sustainability. In 2023, MIDA signed four MoUs with business partners to further strengthen development initiatives and the wider business ecosystem.

In addition, MIDA facilitates the Domestic Investment Coordination Platform (DICP) to support local small and medium enterprises (SMEs) seeking financing in Malaysia. The DICP provides a platform for local companies to engage with multinational corporations (MNCs), enabling them to secure new business opportunities through value-added services, specialised high-quality products at competitive costs, and quicker access to global markets.

Majlis menandatangani MoU di antara MIDA dengan DHL Express.

AUGMENTING THE MADANI ASPIRATION

The Ministry of Investment, Trade, and Industry (MITI) has expedited the approval process and provided advisory services by establishing the Invest Malaysia Facilitation Centre (IMFC) at MIDA's headquarters. This comprehensive initiative brings together ministries and government agencies under one roof, creating a one-stop centre for all investment-related matters. The IMFC complements the Project Implementation and Facilitation Office (TRACK), ensuring the smooth execution of approved investment projects, offering more proactive facilitation for investors, and further strengthening Malaysia's position as a preferred global investment destination.

With continuous effort and the support of TRACK, the average project implementation rate has reached an encouraging 89.5%, covering 5,874 projects out of 6,564 approved between 2016 and 2023. TRACK also consistently monitors the progress of approved investment projects to ensure Malaysia's economic development continues, contributing to national prosperity and advancing the aspirations of Malaysia MADANI.

I would like to extend my deepest appreciation to the Board of Directors, senior management, and all MIDA staff for their unwavering commitment and dedication in carrying out their entrusted responsibilities. MIDA is set to intensify engagement with industry stakeholders to attract high-quality, sustainable investments that will continue to support Malaysia's long-term growth.


MIDA
MALAYSIAN

02

ABOUT MIDA

ABOUT MIDA

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

The establishment of MIDA in 1967 was described by the World Bank as the necessary impetus for purposeful, positive and coordinated promotional action. Today, in 2023, MIDA continues to uphold its mandate and fulfil its founding mission and vision.

MISSION

To create a dynamic and sustainable investment ecosystem

VISION

To position Malaysia as the pre-eminent preferred investment destination

FUNCTIONS OF MIDA

- Positioning Malaysia as a leading preferred investment destination.
- Leading, coordinating, monitoring and evaluating the implementation of policies, strategies, activities, and investment development in the manufacturing and services sectors (excluding financial services and utilities).
- Undertaking investment promotional activities for the manufacturing and services sectors (excluding financial services and utilities) both within and outside Malaysia.
- Conducting research and planning on matter related to investment in the manufacturing and services sectors (excluding financial and utilities).
- Advocating policies related to investment promotion in the manufacturing and services sectors (excluding financial and utilities), encompassing:
  - Manufacturing licences
  - Incentives for eligible investors in Malaysia
  - Expatriate Posts
  - Exemptions from customs duties on raw materials/components and/or machinery/ equipment
  - 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).
- Coordinating and facilitating activities related to the investment promotion and project implementation in the manufacturing and services sectors (excluding financial and utilities) across federal and state levels.
- Provide facilitation including matter related to training and technical assistance.
- Undertaking activities that promote cooperation with other countries, in line with the Government's objective to increase investment in the manufacturing and services sectors (excluding financial services and utilities).
- Assisting Malaysian companies seeking technology and investment opportunities abroad.
- Acting as a centre for the collection, reference and dissemination of information related to investment across all sectors of the economy.
- Providing periodic reports to the Minister on investment progress and emerging issues in the manufacturing and services sectors (excluding financial services and utilities), along with proposed measures to address these challenges.
- Carrying out other functions consistent with the MIDA Act as directed in writing by the Minister.
- Generally, to undertake all matters incidental to and arising from the exercise of powers and functions under this Act.

ORGANISATIONAL CHART

MIDA BOARD OF DIRECTORS

AUDIT COMMITTEE

CHAIRMAN

INTERNAL AUDIT UNIT

CHIEF EXECUTIVE OFFICER

CORPORATE COMMUNICATIONS DIVISION

INTEGRITY & GOVERNANCE UNIT

INVESTMENT PROMOTION AND FACILITATION

DEPUTY CHIEF EXECUTIVE OFFICER

INVESTMENT PROMOTION

EXECUTIVE DIRECTOR

- Foreign Investment
  - Europe, America & Asia, Oceania
- Domestic Investment
  - MIDA State Offices
- Cross-Border Investment

INVESTMENT FACILITATION

EXECUTIVE DIRECTOR

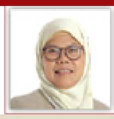
- Post-Investment
  - Project Implementation and Facilitation Office (TRACK)
  - Advisory Services Centre
- Investment Compliance
- Industry Talent and Expatriate Management
  - One Stop Centre
- Tariff

CUSTOMER SERVICE AND INVESTMENT INFORMATION SECTION

INVESTMENT POLICY ADVOCACY

SENIOR EXECUTIVE DIRECTOR/ CHIEF INFORMATION OFFICER

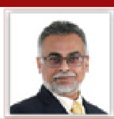
INVESTMENT POLICY ADVOCACY (MANUFACTURING)



EXECUTIVE DIRECTOR

- Strategic Planning & Policy Advocacy (Manufacturing)
- Investment Statistics
- Sustainability

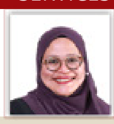
INVESTMENT POLICY ADVOCACY (SERVICES)



EXECUTIVE DIRECTOR

- Strategic Planning & Policy Advocacy (Services)
  - Incentive Coordination and Collaboration Office
- National Investment Secretariat

CORPORATE MANAGEMENT SERVICES



EXECUTIVE DIRECTOR

- Corporate Management
- Human Resource Management
- Finance and Accounts Management
- Information Technology System Development
- Legal and Government Relations Section
- Revenue Generation Section

INVESTMENT DEVELOPMENT

DEPUTY CHIEF EXECUTIVE OFFICER

MANUFACTURING DEVELOPMENT (NON-RESOURCE)

EXECUTIVE DIRECTOR

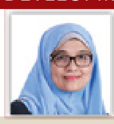
- Electrical & Electronics
- Machinery & Metal Technology
- Building Technology & Lifestyle
- Transportation Technology

MANUFACTURING DEVELOPMENT (RESOURCE)

EXECUTIVE DIRECTOR

- Chemical and Advanced Materials
- Life Sciences & Medical Technology
- Food Technology & Resource-Based Industries

SERVICES DEVELOPMENT



EXECUTIVE DIRECTOR

- Oil and Gas, Maritime and Logistics Services
- Green Technology
- Healthcare, Education and Hospitality
- Business Services and Regional Operations

BOARD OF DIRECTORS

EMPOWERING THE MADANI ECONOMY

The Board of Directors provides strategic guidance that shapes MIDA's direction and ensures that its purpose, mission and long-term aspirations are realised. Grounded in the principles of integrity and accountability, the Board upholds the national agenda of advancing the MADANI Economy. This commitment aligns with MIDA's mandate as Malaysia's lead investment promotion agency, tasked with securing globally competitive and high-value investments. The Board steers efforts to strengthen investment promotion, attract quality investments, enhance talent development and elevate domestic investment. These priorities form key performance indicators that underpin the MADANI Economy and support Malaysia's holistic and sustainable economic progress.

TAN SRI DATO' SERI DR. SULAIMAN MAHBOB
Chairman
Malaysian Investment Development Authority (MIDA)

DATUK WIRA ARHAM ABDUL RAHMAN
Chief Executive Officer
Malaysian Investment Development Authority (MIDA)

DATUK SERI LOKMAN HAKIM ALI
Secretary-General
Ministry of Investment, Trade and Industry (MITI)
(Untill 24 January 2023)

DATUK SERI ISHAM ISHAK
Secretary-General
Ministry of Investment, Trade and Industry (MITI)
(From 25 January 2023 to 1 October 2023)

DATO' HAIRIL YAHRI YAACOB
Secretary-General
Ministry of Investment, Trade and Industry (MITI)
(From 2 October 2023)

DATO' CHE NAZLI JAAPAR
Secretary, Tax Division (SBC)
Ministry of Finance Malaysia
(From 1 March 2023 to 31 December 2023)

DATO' MARZUNISHAM OMAR
Deputy Governor
Bank Negara Malaysia

TAN SRI DATO' SOH THIAN LAI
President
Federation of Malaysian Manufacturers (FMM)

DATUK ICHIRO SUZUKI
Managing Director
Hiro Food Packages Manufacturing Sdn. Bhd.

DATO' MAHMUD ABBAS
Chief Executive Officer
Selangor State Development Corporation (PKNS)

DR. JASMINE BEGUM
Director, Legal, Corporate and Government Affairs
Microsoft ASEAN and New Markets
Microsoft Malaysia

DATO' SIOBHAN DAS
Chief Executive Officer
American Malaysian Chamber of Commerce (AMCHAM)

ENCIK NAGUIB MOHD NOR
President
Malaysia Aerospace Industry Association (MAIA)

DATU LESTER MATTHEW
Director
Sarawak State Planning Unit
(From 15 June 2023)

DATUK WIRA SHAHRUL NAZRI ABDUL RAHIM
Chief Executive Officer
National Economic Implementation and Strategic Coordination Agency (LAKSANA)
Chairman
Penjana Kapital Sdn. Bhd.

PROFESSOR DR. ONG KIAN MING
Programme Director
Philosophy, Politics and Economics
Taylor's University Lakeside Campus
(From 22 August 2023)

SENIOR MANAGEMENT

ENABLING A CONDUCIVE BUSINESS ENVIRONMENT WITH EFFICIENCY AND IMPACT

MIDA's senior management places the utmost importance on keeping the organisation relevant and effective while cultivating a competitive and conducive investment climate. Backed by strong leadership, extensive experience, and deep expertise across multiple disciplines, MIDA ensures that its strategies and initiatives remain aligned with the nation's investment priorities. Through this forward-looking leadership, MIDA continues to promote high-quality investments, strengthen sustainable economic growth, and advance Malaysia's aspiration to achieve high-income nation status.

TAN SRI DATO' SERI DR. SULAIMAN MAHBOB
Chairman
Malaysian Investment Development Authority (MIDA)

DATUK WIRA ARHAM ABDUL RAHMAN
Chief Executive Officer
Malaysian Investment Development Authority (MIDA)

SIKH SHAMSUL IBRAHIM SIKH ABDUL MAJID
Deputy Chief Executive Officer/ Investment Development
Investment Policy Advocacy

SIVASURIYAMOORTHY SUNDARA RAJA
Senior Executive Director/Chief Information Officer
Investment Promotion and Facilitation

LIM BEE VIAN
Deputy Chief Executive Officer
Investment Development

JASBIR KAUR BACHAN SINGH
Executive Director
Investment Facilitation

ZALINA ZAINOL
Executive Director
Corporate Management Services

JEYASIGAN NARAYANAN NAIR
Executive Director
Investment Policy Advocacy (Services)

NAJIHAH ABAS
Executive Director
Investment Promotion

UMARANI MUNIANDY
Executive Director
Manufacturing Development (Resource-Based)

MASNI MUHAMMAD @ MOHAMED
Executive Director
Investment Policy Advocacy (Manufacturing)

ZUAIDA ABDULLAH
Executive Director
Services Development

WAN HASHIMAH WAN SALLEH
Executive Director
Manufacturing Development (Non-Resource-Based)

MIDA MANAGEMENT

NORMI ALIAS
Director
Corporate Management

NELSON SAMUEL WILSON
Director
Green Technology
(From 1 August 2023)

WAHIDA ABDUL RAHMAN
Director
Healthcare, Education
and Hospitality

AZLINA HAMDAN
Director
Life Sciences and
Medical Technology

MANJIT KAUR BALKAR SINGH
Director
Food Technology and
Resource-Based Industries

NAZUKI ABDULLAH
Director
Cross-Border Investment
(From 1 August 2023)
Director
Transportation Technology
(Until 31 July 2023)

HABIBAH ENOK
Director
Oil & Gas, Maritime
and Logistics Services

SURAYU SUSAH
Director
Strategic Planning and
Policy Advocacy
(Manufacturing)

NORHIZAM IBRAHIM
Director
Information Technology
Systems Development

MOHD RIDUAN ABD. RAHMAN
Director
Transportation Technology
(From 1 August 2023)
Director
Green Technology
(Until 31 July 2023)

ROSEDALINA RAMLAN
Director
Regional and Business Services

ROSLINA BINTI OTHMAN
Director
Investment Compliance

DAIANA MOHD. ZAIN
Director
National Investment Secretariat

ZAKIAH SAJIDAN
Director
Machinery and Metal Technology

SANTHA DEVI SUBRAMANIAM
Director
Strategic Planning and Policy Advocacy (Services)
(From 1 June 2023)
Director
Investment Statistics
(Until 31 May 2023)

FAIZAL JALALUDIN
Director
Foreign Investment

SUKRI ABU BAKAR
Director
Domestic Investment

ROZITA IBRAHIM
Director
Building Technology and Lifestyle

SITI HALIMATON MOHD REJAB
Director
Chemicals and Advanced Materials

FATMAH AHMAD
Director
Corporate Communications

HASFAZURAINA HASBI
Director
Investment Statistics
(From 1 June 2023)
Director
Strategic Planning and Policy Advocacy (Services)
(Until 31 May 2023)

ZABIDAH DAUD
Director
Post-Investment

NOOR SUZIYANTI SAAD
Director
Electrical and Electronics

YUSRI HASNAN CHU ABU BAKAR
Director
Human Resource Management

SYED KAMAL MUZAFFA SYED HASSAN SAGAFF
Director
Sustainability
(Since 1 August 2025
Director
Advanced Technology and Research & Development
(Until 31 July 2023)

NORMAWATI KUSAIRI
Director
Tariff

AZRINA HASHIM
Director
Industry Talent and Expatriate Management

NORHASRIN KATUK
Director
Financial Management and Accounts

ZIL MUKHRIZ SULONG
Head of Section
Legal and Government Relations Section

WAN NORAINI ABDUL RAHMAN
Head of Section
Customer Service and Investment Information Section

SUHAILA SELAMAT
Head of Unit
Internal Audit Unit

SITI RUZAINA SHAHIDAN
Head of Unit
Integrity and Governance Unit

AWANGKU FIARULNAZRI AWANG TAJUDIN
Head of Section
Revenue Generation Section
(From 27 February 2023)

UPHOLDING HUMAN CAPITAL DEVELOPMENT

HUMAN RESOURCE MANAGEMENT

As the leading national agency responsible for promoting and attracting investments, MIDA is committed to strengthening human capital to support organisational growth in line with national aspirations. This commitment is reflected in proactive career development initiatives that build capability, nurture talent and encourage a culture of performance.

In 2023, MIDA continued to invest in staff development through structured learning programmes across all levels. A total of 59 internal courses and 10 external programmes were conducted, including the Leadership Talk Series, mentoring sessions with Executive Directors, Executive Coaching for Managers and negotiation training. These initiatives were introduced to enhance leadership competency, cultivate confidence and prepare staff for career progression.

Capacity-building efforts also covered functional skills and organisational values through courses such as Train the Trainer workshops, BEI Technique sessions, team building programmes, and briefings on integrity, anti-corruption and financial management. These programmes helped strengthen technical capability while reinforcing accountability and professionalism among MIDA officers.

The Leadership Development Programme in 2023 further enhanced leadership quality and teamwork across the organisation in line with MIDA's Core Values and leadership competencies. Several strategic projects emerged from this programme, including the development of investment KPI guidelines, investment leads, MIDA restructuring proposals, digitalisation initiatives, workflow improvements, data centre optimisation, revenue generation strategies, sustainability projects and communication enhancements. These proposals will be considered for implementation under MIDA's future Transformation Programme.

CAREER DEVELOPMENT

Career development is also emphasised, with seven MIDA officers holding bachelor's degrees promoted through the BEI assessment process and interview sessions conducted by MIDA's Management. Opportunities are also provided for staff to pursue part-time studies at public and private higher learning institutions at the diploma and master's levels.

In addition to career progression, MIDA also supports programmes that promote individual well-being and add value, such as the MIDA Fit-To-Health Programme 2023. The health screening initiative for MIDA staff helped identify potential health risks and medical conditions for early prevention. Other programmes conducted included MIDA Healthy Women 2023, health briefings on diabetes mellitus and high cholesterol, as well as awareness sessions on HIV and AIDS.

The implementation of various initiatives, including career development, leadership training and health programmes, has equipped staff at all levels to perform their duties effectively while also strengthening their physical and mental well-being. This approach reflects the Malaysia MADANI concept, which prioritises well-being, progress and empowerment. The successful implementation of these programmes throughout 2023 highlights the importance of enhancing human capital capacity, strengthening MADANI values and preparing MIDA to face future challenges with greater resilience and competitiveness.

MIDA Core Values (MICCCA)

MERITOCRACY
Rewarding performance and celebrating achievement

INTEGRITY
Being honest, transparent and accountable

CUSTOMER-CENTRIC
Prioritising customers at all times

CURIOSITY
Seeking new ideas and knowledge

CLOSE-KNIT
Valuing openness and close support among organisation members

ADDING VALUE
Exceeding expectations and enhancing outcomes

REINFORCING INTEGRITY, ANTI-CORRUPTION AND GOOD GOVERNANCE

IMPLEMENTATION OF THE MIDA ANTI-CORRUPTION PLAN 2022–2026

The MIDA Anti-Corruption Plan 2022–2026 is a strategic framework that reflects MIDA's commitment to reinforcing integrity, preventing corruption and upholding good governance in its operations and administration. The development and implementation of this plan is aligned with the Prime Minister's Directive No. 1 of 2018, Series 2 of 2019, on Governance, Integrity and Anti-Corruption Strengthening within the Malaysian Government Administration through the National Anti-Corruption Plan (NACP).

Launched on 28 January 2022, the MIDA Anti-Corruption Plan 2022–2026 outlines four priority areas: investment evaluation, strategic planning, investment promotion and facilitation, and corporate governance. The plan comprises four strategies targeting seven strategic objectives, supported by 43 initiatives to be carried out by MIDA over five years from 2022 to 2026.

VISION, MISSION AND STRATEGIC GOALS OF THE MIDA ANTI-CORRUPTION PLAN 2022–2026

VISION
Empowering MIDA's workforce to be free from corruption

MISSION
Strengthening governance, integrity and anti-corruption practices within MIDA through full adherence to applicable laws, regulations, directives and guidelines

STRATEGIC MISSION
Enhancing accountability and credibility in MIDA's service delivery processes

SUMMARY OF PRIORITY AREAS, STRATEGIES, STRATEGIC OBJECTIVES AND NUMBER OF INITIATIVES OF THE MIDA ANTI-CORRUPTION PLAN 2022–2026

INVESTMENT ASSESSMENT	STRATEGIC PLANNING	INVESTMENT PROMOTION AND FACILITATION	CORPORATE GOVERNANCE
Strengthen integrity and competency in investment evaluation.	Strengthen and demonstrate transparency in policies that uphold good governance.	Increase transparency and integrity in investment promotion and facilitation activities.	Strengthen the management, coordination and monitoring mechanisms of guidelines.
Strategic Objectives	**Strategic Objectives**	**Strategic Objectives**	**Strategic Objectives**
1. Coordination and monitoring of compliance with guidelines related to investment project evaluation. 2. Application of information technology systems in investment evaluation management.	1. Enhance the implementation of investment policies to support best governance practices.	1. Strengthen and monitor compliance with directives and circulars related to investment promotion and facilitation.	1. Foster excellence in governance built on high integrity 2. Improve effectiveness in procurement management 3. Strengthen mechanisms for the management and control of official information.
Number of Initiatives	**Number of Initiatives**	**Number of Initiatives**	**Number of Initiatives**
8	**4**	**4**	**27**

MONITORING AND REPORTING THE PROGRESS OF THE MIDA ANTI-CORRUPTION PLAN 2022–2026

The Integrity and Governance Unit (IGU) is responsible for monitoring the implementation progress of all initiatives set out under the MIDA Anti-Corruption Plan 2022–2026. The IGU is also required to present progress reports at the MIDA Anti-Corruption Committee (JAR) meetings, chaired by the Chief Executive Officer. The implementation performance of these initiatives are also to be reported to the JAR at the Ministry of Investment, Trade and Industry (MITI) level.

To ensure smooth and effective implementation,the MIDA Anti-Corruption Plan Steering Team, comprising senior officers from leading Divisions, Sections, and Units, was established in 2022. The team's commitment has been a key factor in the successful execution of the initiatives under the MIDA Anti-Corruption Plan 2022–2026.

GOVERNANCE STRUCTURE FOR THE IMPLEMENTATION OF THE MIDA ANTI-CORRUPTION PLAN 2022–2026

MIDA ANTI-CORRUPTION PLAN STEERING TEAM

- Lead and implement the assigned initiatives in collaboration with relevant Divisions/Sections/Units.
- Update the Integrity & Governance Unit on the progress of each initiative using the prescribed reporting format.

INTEGRITY & GOVERNANCE UNIT (IGU)

- Monitor the implementation performance of the initiatives.
- Receive progress reports from the Steering Team.
- Prepare the quarterly summary reports and the full annual report.
- Endorse performance reports and submit them to JAR MIDA.

MIDA ANTI-CORRUPTION COMMITTEE (JAR MIDA)

- Receive performance reports from the Integrity & Governance Unit.
- Validate policies and make decisions based on the reports received.
- Endorse issues and reports for escalation to the Ministry-level JAR when required.

MITI ANTI-CORRUPTION COMMITTEE (JAR MITI)

Receive periodical performance reports from MIDA, as directed by the Chair of JAR MITI.

INTEGRITY ENHANCEMENT ACTIVITIES IN 2023

1. Onboarding Session Series 1 with Newly Appointed MIDA Officers
Title: Integrity & Accountability of Public Officers

2. Onboarding Session Series 2 with Newly Appointed MIDA Officers
Title: Integrity of Public Officers

3. Onboarding Session Series 3 with Newly Appointed MIDA Officers
Title: Integrity & Accountability of Public Officers

4. Launch of the MIDA Anti-Corruption Policy Statement during the MIDA Assembly

5. Integrity Reinforcement Quiz – Series 1
Quiz on Awareness of the MIDA Anti-Corruption Plan 2022–2026

6. Integrity Reinforcement Quiz – Series 2 in conjunction with National Integrity Day 2023

7. Engagement Session with MIDA State Offices – Series 1
Briefing on MIDA's Internal Policies related to the Anti-Bribery Management System (ABMS)

8. Engagement Session with MIDA State Offices – Series 2
Briefing on MIDA's Internal Policies related to ABMS

9. Briefing and Financial Management Clinic with the Credit Counselling and Debt Management Agency (AKPK) - Navigating Challenges

10. Briefing on the Management of Official Government Documents from the Perspective of the Official Secrets Act 1972 (Act 88) by the Office of the Chief Government Security Officer (CGSO)

11. Knowledge Sharing Session in conjunction with CSI Patron Day 2023
Title: Work Ethics and Integrity in the Workplace

12. Integrity Talk in conjunction with National Integrity Day 2023 by the Integrity & Ombudsman Unit, Universiti Kebangsaan Malaysia (UKM), Integrity Begins from the Heart

13. True Story Sharing Session in conjunction with International Anti-Corruption Day 2023
Guarantee Money – A Story from Behind Bars


70 %
60 %
30 %
20 %
+111.51
-99.31
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03

INVESTMENT PERFORMANCE IN 2023

INVESTMENT PERFORMANCE IN 2023

In 2023, Malaysia's investment performance continued to record positive momentum despite persistent global economic challenges. Total approved investments amounted to RM329.5 billion, an increase of 23 per cent compared to 2022. Foreign investments contributed RM188.4 billion, while domestic investments recorded RM141.1 billion, rising by 15.3 per cent and 35.1 per cent respectively compared with previous year.

DOMESTIC INVESTMENT
42.8%
RM141.1 billion

TOTAL APPROVED INVESTMENT
RM329.5 billion

Approved Projects **5,101**

Employment Opportunities **127,332**

FOREIGN INVESTMENT
57.2%
RM188.4 billion

MANUFACTURING	SERVICES	PRIMARY SECTOR
883 Approved Projects	**4,143** Approved Projects	**75** Approved Projects
RM152 billion	**RM168.4 billion**	**RM9.1 billion**

TOP FIVE (5) FOREIGN INVESTMENT SOURCES

Singapore

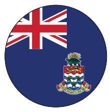
RM45.9 billion

Netherlands

RM35.5 billion

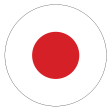
The United States of America

RM21.5 billion



Cayman Islands

RM17.5 billion



Japan

RM13.6 billlion

Note: Reporting of foreign sources refers to the immediate source, in line with the guidelines for collecting international foreign direct investment (FDI) statistics.

The five main contributors to foreign investment inflows were Singapore (RM45.9 billion), the Netherlands (RM35.5 billion), the United States of America (RM21.5 billion), the Cayman Islands (RM17.5 billion) and Japan (RM13.6 billion). A total of 5,101 approved projects are expected to create 127,332 job opportunities, thereby generating a positive impact on the labour market.

The business-friendly policies introduced by the Government, together with enhanced infrastructure capabilities, have successfully attracted investments in high-value sectors such as digital services and electric vehicles (EVs). The Government also places strong emphasis on high-impact investments that involve technological innovation, sustainable practices and substantial economic value.

This development has encouraged investment growth in renewable energy and digital technology, reflecting the commitment under the New Industrial Master Plan 2030 (NIMP 2030), launched in September 2023. NIMP 2030 positions Malaysia as a global leader in high-value industries, with emphasis on advanced manufacturing, the digital economy and the green economy.

Support is also extended to small and medium enterprises (SMEs) through financial incentives, access to technology and integration into wider value chains, encouraging local companies to innovate and upgrade their operations. These efforts help build a strong domestic base to support international investors in the long term, creating stronger linkages between foreign and domestic investments.

YB Senator Tengku Datuk Seri Utama Zafrul Tengku Abdul Aziz, Minister of MITI, is visiting industry exhibitors at the EV Conference 2023.

A consultation session on MIDA's tax incentives and investment opportunities in the green sector.

The potential of hydrogen as a clean energy source was one of the key topics discussed at the Hydrogen Economy Seminar 2023.

Additionally, the Government supports the transition towards a green economy by ensuring that environmental, social and governance (ESG) criteria are prioritised in investment projects. This commitment keeps pace with global demand for ESG-focused investments and elevates Malaysia's profile as a sustainable investment hub.

MANUFACTURING, SERVICES AND PRIMARY SECTORS

The manufacturing, services, and primary sectors continue to play a vital role in strengthening Malaysia's economy. The sustained growth of these sectors reflects the nation's capability to navigate global challenges through strategic approaches and continuous development efforts. In line with government policies and the MADANI Economy framework, investment in these sectors was driven by innovation, green technology and a commitment to sustainable development.

Government policies, including investment incentives and the NIMP 2030, support the shift towards high-value-added and technology-driven industries. The Government is also strengthening the services sector by prioritising digitalisation and green solutions, in line with Malaysia's aspiration to become a competitive and sustainable economy. The primary sector, which comprises the agriculture, mining, plantation and commodities sub-sectors, continues to play an important role in maintaining economic balance by supporting traditional industries that remain relevant to the nation's economic structure.

MANUFACTURING SECTOR

Despite external pressures such as geopolitical tensions and global market uncertainty, Malaysia's manufacturing sector registered a strong performance in 2023, with approved investments totalling RM152 billion, an increase of 80.3 per cent compared to RM84.3 billion in 2022. Foreign investments accounted for RM128.5 billion (84.5%), while domestic investments recorded RM23.5 billion (15.5%).

DOMESTIC INVESTMENT
15.5%
RM23.5 billion

TOTAL APPROVED INVESTMENT
RM152 billion

Approved Projects
883

Employment Opportunities
73,939

FOREIGN INVESTMENT
84.5%
RM128.5 billion

TOP FIVE HIGH-VALUE PROJECT CONTRIBUTORS IN 2023

Electrical and Electronics (E&E)
RM85.4 billion

Machinery and Equipment (M&E)
RM22.6 billion

Chemicals and Chemical Products
RM8.9 billion

Non-Metallic Mineral Products
RM8.8 billion

Transport Equipment
RM7.1 billion

Ongoing policy improvements and consistent government support have strengthened investor confidence, particularly among existing investors who continue to expand their operations in Malaysia. The establishment of MIDA's Project Implementation and Facilitation Office (TRACK) further streamlined manufacturing project execution, enabling faster and more efficient processes. This has contributed to a more conducive investment ecosystem and reinforced Malaysia's position as an attractive investment destination.

A total of 883 new projects were approved in this sector, with the potential to create 73,939 employment opportunities. Efforts to strengthen the value chain and diversify activities within the sector also played an important role in sustaining the country's economic resilience, especially in navigating the current economic challenges.

The Electrical and Electronics (E&E) industry was the largest contributor to Malaysia's manufacturing sector in 2023, recording RM85.4 billion in approved investments. The expansion of operations by semiconductor companies such as Intel, Infineon and Micron were key factors in contributing to this significant investment value. In addition, growth in the electric vehicle (EV) segment has also attracted foreign investors who viewed Malaysia as a strategic destination for high-technology production, particularly in the development of more efficient and cost-effective EV batteries.

DRIVING SMART MANUFACTURING: MALAYSIA CONVENES INDUSTRY EXPERTS THROUGH THE "TECH UP FOR SMART MANUFACTURING" FORUM

On 29 November 2023, Malaysian Industrial Development Finance Berhad (MIDF), MIDA and Bizsphere Sdn. Bhd. organised the Malaysia Smart Manufacturing Award 2023 Biz Talk & Forum, which focused on the national agenda for smart manufacturing. The event, themed "Tech Up for Smart Manufacturing", explored practical approaches for implementing Mission 2 of NIMP 2030 to build a digitally capable industrial landscape.

Panel members included Professor Dr. Ong Kian Ming from MIDA and Mr. Jacob Lee, Vice-President of the Federation of Malaysian Manufacturers (FMM), who discussed a range of topics including boosting productivity through digital solutions and leveraging research and development (R&D) to create higher-value products. The session was moderated by Mr. Yap Keng Teck.

In his remarks, Tan Sri Dato' Seri Dr. Sulaiman Mahbob, Chairman of MIDA, outlined the importance of advanced technology adoption and cooperation between local and multinational companies to modernise the manufacturing ecosystem. This approach, he said, can drive innovation, enhance productivity and create higher-quality employment opportunities.

MIDF Chief Executive Officer, Encik Azizi Hj Mustafa, emphasised MIDF's role in financing technology adoption among Malaysian businesses. He reiterated MIDF's commitment to supporting local companies in transitioning into the Industry 4.0 era by offering financing at competitive rates, enabling them to integrate automation and digital solutions into their operations. He also encouraged companies that have successfully adopted smart technology to participate in the Malaysia Smart Manufacturing Award as a benchmark and source of inspiration, especially for SMEs.

Mr. Yap Keng Tek highlighted the value of the Malaysia Smart Manufacturing Award, which aims to recognise innovators and leaders in smart manufacturing practices. This initiative aligns with NIMP 2030's target of transforming 3,000 factories into smart factories by 2030 through data-driven operations, process automation and fostering a culture of continuous improvement and innovation.

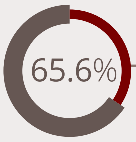
During the event, MIDA has also introduced the Smart Automation Grant (SAG) MADANI in support of the mission to promote automation and technology adoption across industries.

The discussions and initiatives highlighted during the event aim to equip local manufacturers with a clear roadmap for innovation and growth, in support of the Government's ambition to position Malaysia as a hub for smart, high-value manufacturing.

SERVICES SECTOR

The services sector dominated the country's economic performance in 2023, with approved investments totalling RM168.4 billion. The Information and Communication sub-sector recorded the highest investment at RM63.7 billion, reflecting the growing importance of digital technology and communication infrastructure in driving the nation's modern economic development. This aligns with the Government's efforts to accelerate digital transformation, enhance economic competitiveness and ensure Malaysia remains relevant in a technology-driven global landscape.

DOMESTIC INVESTMENT



RM110.5 billion

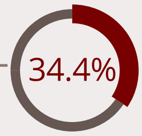
TOTAL APPROVED INVESTMENT

RM168.4 billion

Approved Projects **4,143**

Employment Opportunities **52,732**

FOREIGN INVESTMENT



RM57.9 billion

TOP FIVE SERVICES SUB-SECTORS IN 2023

Information and Communication	Real Estate	Utilities	Distribution Trade	Support Services
RM63.7 billion	**RM61 billion**	**RM11.1 billion**	**RM11.1 billion**	**RM10.5 billion**

Of the total approved investments in the services sector, 65.6 per cent or RM110.5 billion was contributed by domestic investments, while 34.4 per cent or RM57.9 billion came from foreign sources. The higher domestic share indicates sustained confidence among local investors in the sector's growth prospects. Other sub-sectors that recorded significant investments were Real Estate (RM61 billion), Utilities (RM11.1 billion), Distribution Trade (RM11.1 billion) and Support Services (RM10.5 billion).

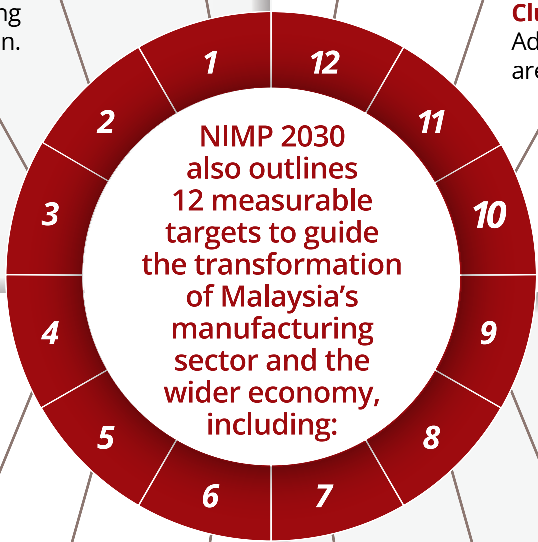
Investments in the services sector are expected to generate 52,732 employment opportunities, supporting economic growth and improving the standard of living for the people. Investments across various sub-sectors, particularly those linked to tourism such as wholesale and retail trade, food and beverages, and accommodation, have also contributed to the sector's rapid expansion. Malaysia continued to be a preferred destination for services sector investments, which play an important role in strengthening the country's economic resilience and ensuring sustainable growth amid an increasingly dynamic global landscape.

TECHNOLOGY AND ESG PRACTICES: PROPELLING TOWARDS INDUSTRIAL SUSTAINABILITY

MIDA, in collaboration with the National SDG Centre and the UN Global Compact Network Malaysia & Brunei (UNGCMYB), successfully organised its inaugural forum themed "Accelerating Malaysia's Industrial Commitment Towards Sustainability Goals" in Kuala Lumpur. The forum focused on the adoption of technology and ESG practices among Small and Medium Enterprises (SMEs) and Mid-Tier Companies (MTCs) to enable more comprehensive sustainability transformation.

The discussions highlighted several key challenges, including financial constraints, talent shortages and limited technical expertise. Speakers such as Adjunct Professor Faroze Nadar, Professor Dr. Ong Kian Ming and Mr. Asfaazam Kasbani shared their insights, alongside representatives from Petroliam Nasional Berhad (PETRONAS) and the Employees Provident Fund (EPF).

YB Liew Chin Tong, Deputy Minister of MITI, elaborated the six core missions of the New Industrial Master Plan 2030 (NIMP 2030), which include strengthening economic complexity, creating high-value employment opportunities and expanding new and existing industrial clusters.



High-Value Export Growth: Enhancing exports of high-value-added products.

Regional Innovation Hub: Positioning Malaysia as a leading innovation centre in the region.

High-Skilled Job: Creation of High-Skilled Employment Opportunities to enhance the quality of the workforce.

Fair Income: Ensuring more equitable wage outcomes across all employment levels.

Globally Competitive SMEs: Enabling SMEs to compete internationally.

Deeper Local Supply Chain Participation: Strengthening domestic linkages for local companies.

Net Zero Aspiration: Steering the economy toward achieving Net Zero ambitions.

ESG Risk Factors' Management: Minimising economic risk through stronger ESG practices.

Participation of Less-Developed States in high-value-added manufacturing: Encouraging greater involvement of less-developed states in high-value-added activities.

Sectoral and Regional Development: Strengthening the sector and regional development across Malaysia.

Development of New Industrial Clusters: Advancing cluster growth in emerging areas such as 4IR and digital.

Strategic Positioning of High-Tech Manufacturing: Develop strategies to strengthen Malaysia's role in high-technology production.

During the forum, the Deputy Minister of MITI has also introduced the National Industry ESG Framework (i-ESG), which aims to assist SMEs and Mid-Tier Companies (MTCs) in developing sustainability capabilities and benefit from emerging green economic opportunities. The 2024 Budget further supports these efforts through initiatives such as the National Energy Transition Facility and biodiversity sukuk for carbon credits, all designed to stimulate a more sustainable economic landscape.

MIDA Chairman, Tan Sri Dato' Seri Dr. Sulaiman Mahbob, has reaffirmed MIDA's role in advancing sustainable investment as a key driver of the national economy. With the establishment of the Sustainability Division in August 2023, MIDA has taken proactive measures to position Malaysia as a competitive player in the global green transition.

The Malaysia Investment Facilitation Centre (IMFC) was also introduced to streamline investment processes and reduce administrative hurdles, strengthening Malaysia's position as a competitive destination with best-in-class ease of doing business.

PRIMARY SECTOR

The primary sector played an important role in maintaining economic balance. In 2023, total approved investments in this sector amounted to RM9.1 billion, with 75 approved projects, an increase from 72 projects in the previous year. These investments were distributed across several sub-sectors such as Mining, which contributed RM8.8 billion, and Plantation and Commodities, which recorded RM312.6 million.

DOMESTIC INVESTMENT

78.2%

RM7.1 billion

TOTAL APPROVED INVESTMENT

RM9.1 billion

Approved Projects **75**

Employment Opportunities **661**

FOREIGN INVESTMENT

21.8%

RM2 billion

APPROVED INVESTMENTS IN THE PRIMARY SECTOR

Mining

RM8.8 billion

Plantation and Commodities

RM312.6 million

The majority of investments in the primary sector were domestic, accounting for 78.2 per cent or RM7.1 billion, while foreign investments made up 21.8 per cent or RM2 billion. Although the primary sector contributed a smaller share compared to other sectors, its contribution to national revenue was significant, particularly in generating income and supporting the broader economic ecosystem. The sector generated 661 employment opportunities in 2023, reflecting its role in supporting the local workforce and sustaining Malaysia's economic diversity.

With consistent government policy support and ongoing efforts to enhance infrastructure and human capital, these sectors have helped position Malaysia as a competitive investment destination and strengthened its international competitiveness.

FOREIGN AND DOMESTIC INVESTMENTS IN 2023

DOMESTIC INVESTMENT

RM141.1 billion 42.8%

Increase ▲ **35.1%**

2022 *RM104.4 billion*

TOTAL APPROVED INVESTMENT

RM329.5 billion

Approved Projects **5,101**

Employment Opportunities **127,332**

FOREIGN INVESTMENT

RM188.4 billion 57.2%

Increase ▲ **15.3%**

2022 *RM163.3 billion*

FOREIGN INVESTMENT: DRIVING ECONOMIC GROWTH

Foreign investment continued to be a key driver of Malaysia's economic growth in 2023, recording RM188.4 billion — an increase of 15.3% compared to the previous year. This growth reflects Malaysia's continued ability to attract foreign investors despite an uncertain global economic environment.

A substantial portion of foreign investment flowed into high-value sectors such as Electrical and Electronics (E&E), green technology and digital services. These sectors are aligned with the National Investment Aspirations (NIA) and the New Industrial Master Plan 2030 (NIMP 2030), which aim to advance high-tech manufacturing and encourage sustainable investment. The government's efforts to enhance Malaysia's position as a regional hub for technology-based and sustainable industries are essential in ensuring strong foreign investment inflows.

Hence, government policies and new initiatives prioritised business facilitation, including the expansion of High-Technology Industrial Areas to attract leading global companies in the E&E sector. This includes expanding the roles of MITI and MIDA beyond investment incentive approvals to a more comprehensive facilitation mandate — covering the entire investment process from application to project implementation — to help companies realise their investments.

These measures signalled the government's commitment to securing more high-impact investments, strengthening economic growth and enhancing Malaysia's global competitiveness.

FOREIGN INVESTMENT

Positioning Malaysia as a hub for R&D, high-technology industries and global services

DOMESTIC INVESTMENT

Transforming the domestic investment landscape

REGIONAL INVESTMENT

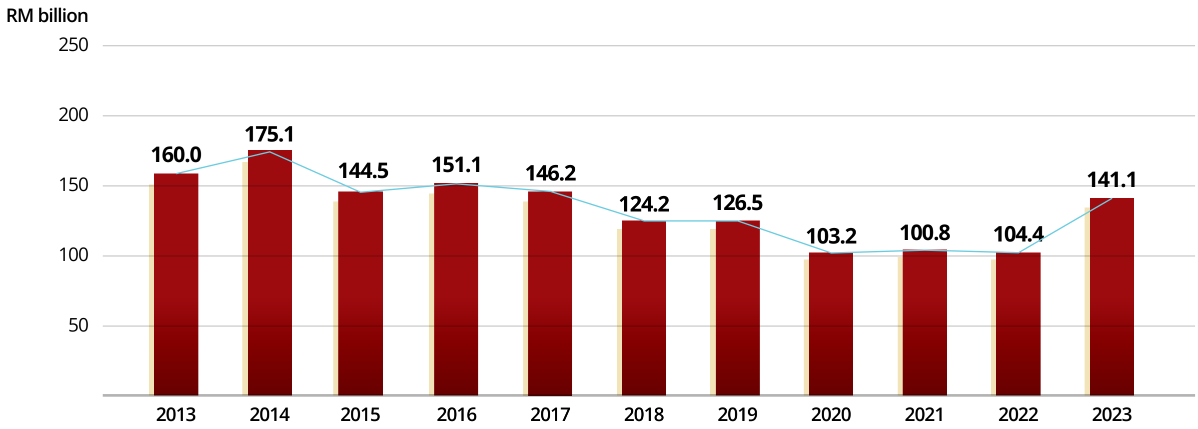
Achieving balanced regional economic development

DOMESTIC INVESTMENT: A NEW ENGINE OF GROWTH

Domestic investment has emerged as an important engine of growth and a significant contributor to economic expansion, while foreign investment continues to drive Malaysia's investment landscape. In 2023, domestic investment totalled RM141.1 billion, an increase of 35.1 per cent compared with the previous year. Between 2013 and 2023, domestic investment accounted for 57.8 per cent of approved investments, amounting to RM1.5 trillion. This steady performance reflects a strong domestic base that strengthens Malaysia's economic resilience and industrial capacity. Domestic investment also supports high-value subsectors such as Machinery and Equipment (M&E) and Electrical and Electronics (E&E), driven by advanced manufacturing technologies that position Malaysia as a regional hub for complex, innovation-led industries.

Investment in the services sector reached RM1.1 trillion over the past decade, reflecting Malaysia's efforts to build a services-oriented economy centered on high-growth areas such as digital services, green technology, and logistics. These sectors are expected to be key growth drivers moving forward, enabling local businesses to adopt new technologies and integrate more seamlessly into global markets.

DOMESTIC INVESTMENT PERFORMANCE, 2013–2023



INVESTMENT-FRIENDLY POLICIES FOR DOMESTIC INVESTORS

The Government of Malaysia has introduced several initiatives and fiscal incentives aimed at encouraging domestic investment. These include tax incentives, grants, special incentive packages, and initiatives such as the Investment Malaysia Facilitation Centre (IMFC). Launched in December 2023, the IMFC serves as a one-stop centre for domestic and foreign investors, streamlining investment processes and improving transparency. The centre helps create a more attractive environment for local industry players by reducing bureaucratic barriers and providing advisory services.

The Government is also prioritising infrastructure development, with investments in transportation, logistics, and renewable energy to support local industries and enhance overall competitiveness. By strengthening both physical and digital infrastructure, Malaysia aims to cultivate an environment where domestic businesses can thrive, enabling them to collaborate effectively with international firms and tap into global value chains.

Talent development is also a key component of Malaysia's domestic investment strategy. The Government has rolled out programmes to upskill and reskill the workforce, ensuring industries have access to the skilled talent required in high-value and technology-driven sectors. These initiatives strengthen productivity and prepare Malaysian workers to meet future industry demands, including long-term challenges related to sustainability and economic inclusivity.

KEY CLUSTERS UNDER THE NATIONAL INVESTMENT ASPIRATIONS (NIA)

The National Investment Aspirations (NIA) emphasise the development of new and existing economic clusters across Malaysia, particularly in high-growth industries. Among the priority clusters are the Electrical and Electronics (E&E) cluster in Bayan Lepas and Batu Kawan, the Machinery and Equipment (M&E) cluster in Batu Kawan, the automotive cluster in Kulim and Proton City, as well as emerging clusters in renewable energy and chemicals.

E&E CLUSTER IN BATU KAWAN AND BAYAN LEPAS

DOMESTIC INVESTMENT
0.3%
RM0.1 billion

TOTAL APPROVED INVESTMENT
RM46 billion

Approved Projects
18

Employment Opportunities
6,515

FOREIGN INVESTMENT
99.7%
RM45.9 billion

The E&E cluster in Batu Kawan and Bayan Lepas attracted a total of 18 approved projects valued at RM46 billion. Of this, foreign investment accounted for RM45.9 billion (99.7%), while domestic investment contributed RM0.1 billion (0.3%). The cluster also generated 6,515 employment opportunities, reinforcing its role in driving growth and talent demand in the region.

M&E CLUSTER IN BATU KAWAN

DOMESTIC INVESTMENT
88%
RM356.2 million

TOTAL APPROVED INVESTMENT
RM404.8 million

Approved Projects
4

Employment Opportunities
276

FOREIGN INVESTMENT
12%
RM48.6 million

The M&E cluster in Batu Kawan recorded RM404.8 million in approved investments across four projects, of which 88 per cent came from domestic investors (RM356.2 million) and 12 per cent from foreign investors (RM48.6 million). The cluster created 276 employment opportunities, supporting the growth of the area as a hub for advanced machinery and equipment production.

By targeting high-quality projects in these clusters, Malaysia aims to attract both domestic and foreign investment that can drive technological advancement and facilitate knowledge transfer.

INVESTMENT GROWTH ON EMPLOYMENT OPPORTUNITIES

The growth of foreign and domestic investment in Malaysia has had a significant impact on employment, particularly under the implementation of NIMP 2030. The plan focuses on expanding and modernising existing clusters while developing new ones, aiming not only to strengthen the country's economic foundation but also to generate high-quality, high-value employment that supports sustainable socio-economic progress.

In 2023, a total of RM329.5 billion in approved investments created 127,332 employment opportunities across multiple sectors, with the majority in manufacturing and services. The manufacturing sector alone accounted for 73,939 employment opportunities, particularly in high-growth industries such as Electrical and Electronics (E&E) as well as Machinery and Equipment (M&E). These sectors assume an important role in creating more high-skilled employment, particularly in management, technical and supervisory functions. This aligns with the government's NIMP 2030 objective of positioning Malaysia as a regional leader in advanced technology industries while enhancing global competitiveness.

NIMP 2030 places strong emphasis on technology adoption and skills development to create employment aligned with high-value industry needs. The government has introduced various upskilling and reskilling initiatives to prepare the workforce for technology-driven sectors such as artificial intelligence (AI), big data and advanced manufacturing, ensuring that Malaysian talent is equipped to stay relevant and competitive.

04
INVESTMENT PROMOTION ACTIVITIES

FOREIGN INVESTMENT PROMOTIONS

In 2023, foreign investment promotions activities played an important role in driving Malaysia's economic growth through a range of targeted promotional strategies and investment-driven initiatives. To sustain economic momentum and maintain competitiveness in an increasingly dynamic global industrial landscape, Malaysia shifted its investment focus from low-intensity assembly operations and labour-intensive projects toward the development of high-technology and automation sectors. This strategic move aims to elevate Malaysia's position in the global economy by encouraging innovation, advancing technological development and attracting skilled talent, particularly from foreign investors.

In addition, to ensure Malaysia remains a competitive investment destination, MIDA adopted an industry focused strategy and identified investment opportunities aligned with rapid technological developments and the current global digital transformation. This strategy targets high-growth and high-value sectors such as semiconductors, specialty chemicals, aerospace, pharmaceuticals, medical devices, advanced materials, electric vehicles (EV), renewable energy (RE), carbon capture, utilisation and storage (CCUS), and the digital economy. By leveraging Malaysia's ecosystem strengths, particularly through the development of strategic industrial clusters and comprehensive investor support, MIDA has successfully attracted high-quality investments to the country.

The promotional strategies implemented throughout 2023, and the results achieved in attracting foreign investment are summarised as follows:

1 New Industrial Master Plan 2030 (NIMP 2030)

MIDA engaged with industry leaders and potential investors through roundtable discussions, workshops, and company meetings to introduce the benefits and opportunities under NIMP 2030. These briefings and working visits abroad covered key industrial sectors, strategic initiatives, and investment opportunities. Sector-focused promotion highlighted priority areas such as advanced manufacturing, the digital economy, and aerospace. These efforts reflect MIDA's commitment to driving industrial growth and technological progress in Malaysia, while attracting foreign investments aligned with the country's long-term economic goals.

2 Environmental, Social and Governance (ESG)

Recognising the growing importance of sustainable business practices, MIDA has integrated ESG criteria into its investment evaluation process to ensure that potential projects align with environmental sustainability, social responsibility and good governance standards. This includes providing additional incentives for ESG compliance, such as tax allowances and grants for the adoption of green technologies, as part of efforts to support companies that demonstrate a strong commitment to ESG principles.

3 Sustainable Development Goals (SDG)

Priority was given to promoting green technology investments, including renewable energy, energy efficiency, and water management. MIDA aims to attract investments that support SDG-related initiatives while reinforcing Malaysia's commitment to sustainable development at the global level.

4 MADANI Economy

MIDA actively promotes the MADANI Economy framework, highlighting principles that aim to create a fair, sustainable, and inclusive economic environment. Inclusive business practices that support local communities, fair trade and equitable growth are emphasised to foreign investors as part of Malaysia's strategy to attract quality foreign investment.

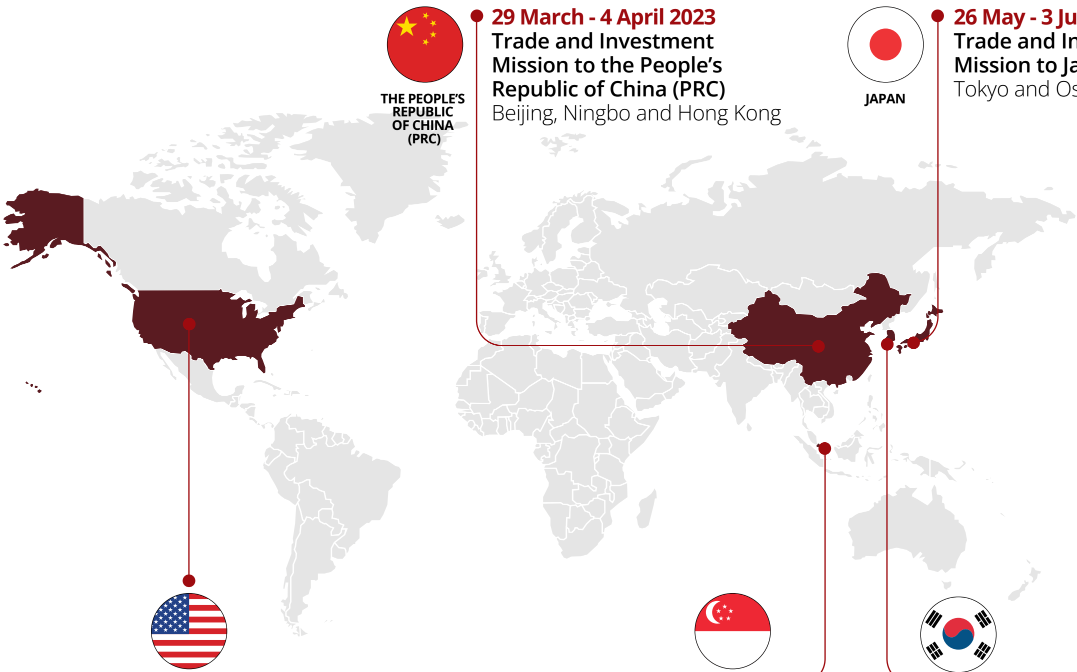
TRADE AND INVESTMENT MISSIONS 2023

As Malaysia's lead investment promotion agency under the Ministry of Investment, Trade and Industry (MITI), MIDA carried out Trade and Investment Missions (TIM) to several countries in 2023, including Singapore, the Republic of Korea, the People's Republic of China (PRC), Japan and the United States of America. These missions formed part of the Government's efforts to attract high-quality investments and strengthen international trade relations. Led by the MITI Minister or Deputy Minister, the missions focused on securing high-value investment opportunities and creating quality employment across key economic sectors.

YB Senator Tengku Datuk Seri Utama Zafrul Tengku Abdul Aziz, Minister of MITI, led the Trade Mission to Japan.


A business opportunity seminar highlighted available investment incentives and prospects to participants.

In 2023, MITI and MIDA conducted the following TIM:



THE PEOPLE'S REPUBLIC OF CHINA (PRC)
29 March - 4 April 2023
Trade and Investment Mission to the People's Republic of China (PRC)
Beijing, Ningbo and Hong Kong

JAPAN
26 May - 3 June 2023
Trade and Investment Mission to Japan
Tokyo and Osaka

THE UNITED STATES OF AMERICA
4-20 November 2023
Trade and Investment Mission to the United States of America
Chicago, Seattle and San Francisco

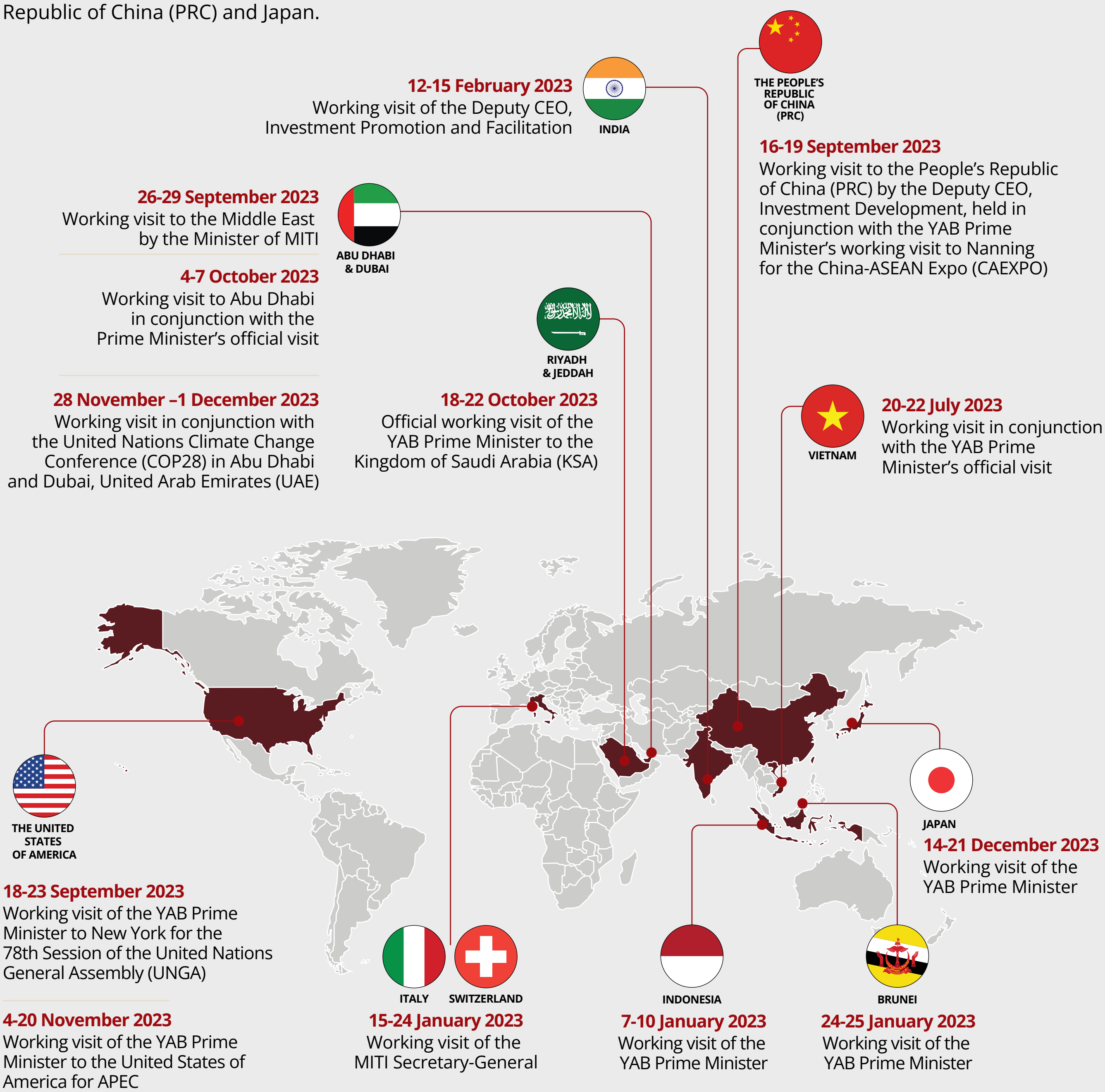
SINGAPORE
28-31 January 2023
Trade and Investment Mission to Singapore
Singapore

THE REPUBLIC OF KOREA
12-17 March 2023
Trade and Investment Mission to the Republic of Korea
Seoul

WORKING VISITS 2023

In addition to TIM, MIDA has also participated in and facilitated working visits led by the Prime Minister, the Minister of MITI, the Deputy Minister of MITI, the Secretary-General of MITI, as well as MIDA's Chief Executive Officer or Deputy Chief Executive Officers. In 2023, MIDA went to several countries, including Indonesia, Europe, Brunei, India, Vietnam, the United States of America, Dubai, Saudi Arabia, the People's Republic of China (PRC) and Japan.

These working visits have strengthened MIDA's engagement with foreign investors as well as enhanced Malaysia's visibility as an attractive global investment destination.



These Trade and Investment Missions and working visits generated potential investments worth RM353.6 billion and led to the approval of 13 projects totalling RM30.5 billion.

SPECIFIC PROJECT MISSION (SPM)

The industrial divisions of MIDA carried out Specific Project Missions (SPM) abroad to deepen investor outreach and drive interest in targeted industries. However, due to ongoing global economic uncertainty, only two SPMs were successfully conducted in 2023, both in the People's Republic of China (PRC), with a focus on attracting high-quality investments in the electric vehicle (EV) value chain.

Malaysia's EV industry is gaining traction, and MIDA has identified the need to accelerate strategic investments that can strengthen the EV ecosystem, particularly in the development of critical components such as batteries, battery management systems, EV motors and charging infrastructure.

Through these SPMs, MIDA seeks to promote Malaysia as an innovation hub for the EV sector and build strategic collaborations with global investors seeking to expand their operations in the region. These efforts are expected to stimulate the growth of the domestic automotive sector and advance Malaysia's role in the transition towards sustainable mobility.

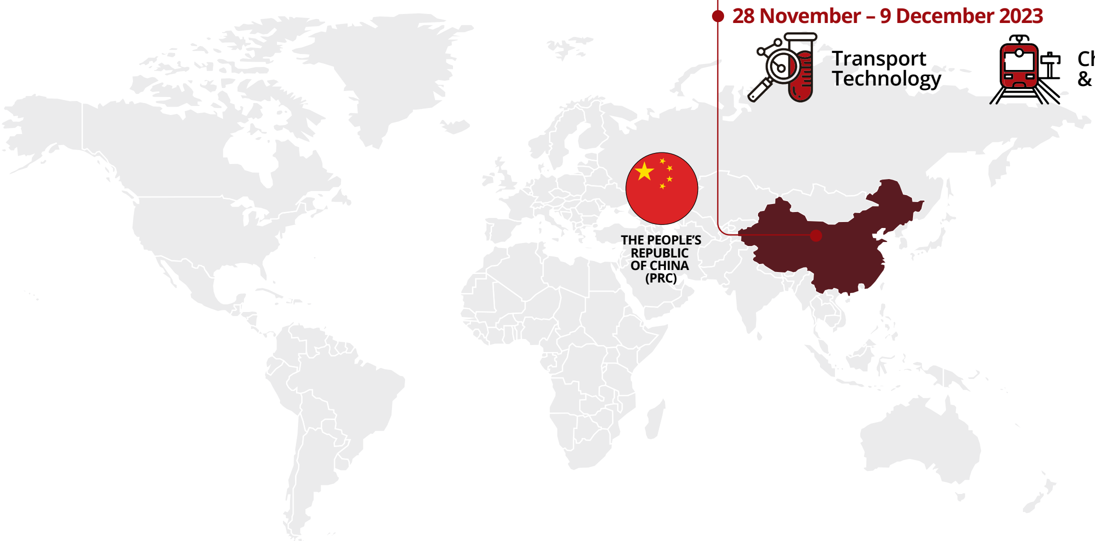
In 2023, MIDA has conducted the following SPM:

13-19 November 2023

- Electrical & Electronics

28 November – 9 December 2023

- Transport Technology
- Chemicals & Advanced Materials



STRENGTHENING MALAYSIA'S M&E INDUSTRY FOR GLOBAL COMPETITIVENESS

MIDA organised the "Enhancing the Competitiveness of the Machinery and Equipment (M&E) Industry towards a World-Class Supply Chain" seminar on 10 October 2023 in Kuala Lumpur, focusing on strengthening the capabilities of local companies in the M&E sector. The seminar brought together local players and major industry leaders, enabling discussions on global supply chain opportunities and highlighting government facilitation programmes available to support industry growth.

Dato' Foong Wei Kuong of JF Technology Berhad emphasised that a world-class supply chain forms the foundation for Malaysia's industrial progress. He stressed the need for continuous investment in advanced technology and talent development to strengthen Malaysia's role in the global semiconductor industry.

Mr. Chin Kem Weng, Founder of Genetec Technology Berhad, shared the company's 25-year journey of growth supported by close collaboration with MIDA, which has enabled Genetec to expand internationally. He also highlighted the importance of aligning with new regulations and strategic objectives, including those under the Low Carbon Mobility Blueprint, to stay competitive.

The seminar was also attended by key industry players such as Lam Research, Cohu Malaysia, Genetec Technology Berhad, and JF Microtechnology, who shared insights on how Malaysian companies can integrate into global supply chains. Participants were also briefed on available financial support mechanisms including the Domestic Investment Accelerator Fund (DIAF), Foreign Investment Accelerator Fund (FIAF) and Smart Automation Grant MADANI (SAG MADANI), which are designed to promote automation, digitalisation and ESG-aligned practices in the industry.

Ms. Lim Bee Vian of MIDA underscored the importance of developing a strong local ecosystem that is not only cost-competitive but capable of playing a strategic role in global value chains. Current efforts focus on empowering local talent, advancing technology adoption and enabling local companies to integrate into the supply chains of MNCs and LLCs.

The seminar demonstrated that collaboration between industry, government and financial institutions is essential in elevating the local M&E industry and building a world-class supply chain.

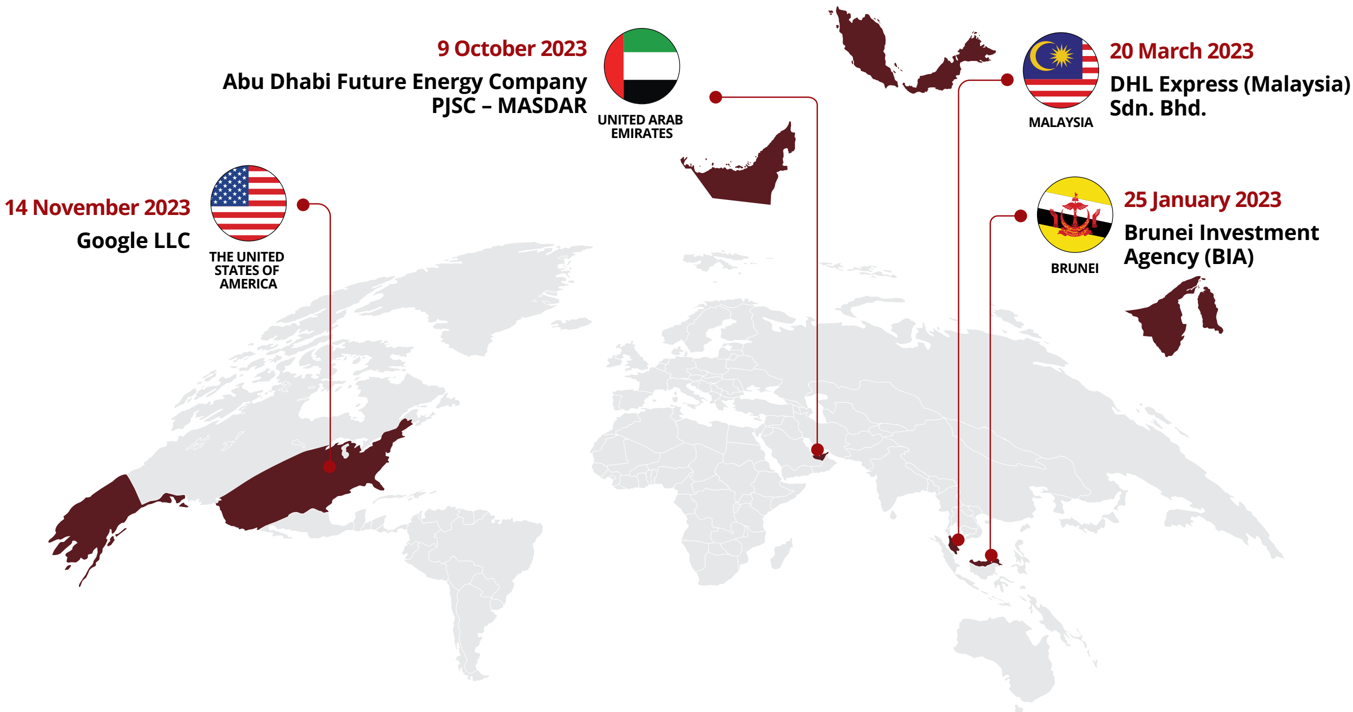
FOREIGN INVESTMENT PROMOTION PROGRAMMES AND ACTIVITIES

The Foreign Investment Division of MIDA carried out various investment promotions activities with new and existing foreign investors, as well as relevant stakeholders. These included domestic site visits, roundtable meetings, one-on-one company sessions and networking events led by division officers. In 2023, the Division participated in more than 300 investment promotions activities.

These efforts will be further expanded to promote Malaysia as a leading regional investment destination and to further support the national economic development.

MEMORANDUMS OF UNDERSTANDING (MoUs)

MIDA signed five (5) Memorandums of Understanding (MoUs) in 2023 to strengthen collaboration with key stakeholders and attract more high-potential investments.



DOMESTIC INVESTMENT PROMOTION

The role and significance of domestic investment in Malaysia's investment landscape cannot be understated. At the National Investment Council meeting on 22 August 2023, the Government decided to designate domestic investment as a key performance indicator (KPI) in elevating the country's overall investment achievements. This decision reflects the strategic importance of domestic investment in signalling investor confidence, particularly among foreign investors, in Malaysia's economic stability and prospects.

MIDA, through the Domestic Investment Division and MIDA State Offices, is committed to sustaining the momentum of domestic investment promotion by implementing activities that stimulate and strengthen domestic investment in line with the Government's aspirations and targets. These efforts are anchored in the mission, vision, and strategies set out in key national policies and agendas such as the Twelfth Malaysia Plan (RMKe-12), National Investment Aspirations (NIA), Ekonomi MADANI, and the New Industrial Master Plan 2030 (NIMP 2030). These strategies and efforts were translated into various investment promotion programmes and events organised at the Division, Headquarters, and State Office levels throughout 2023.

These promotional activities will continue to support Malaysia's industrial development while aligning with the Government's objectives under key national policies and agendas, including:

1. Attract local companies to develop more complex products, strengthen domestic R&D intensity, drive innovation and expand their reach into high-value-added markets.
2. Encourage the adoption of automation and Fourth Industrial Revolution (4IR) technologies among local companies as a catalyst for growth in the manufacturing and services sectors.
3. Embed Environmental, Social and Governance (ESG) practices as a key element in corporate operations
4. Enhance supply chain resilience and increase participation in global value chains through collaboration between local and foreign companies.
5. Diversify financing facilities across the business lifecycle of local companies through collaboration with financial institutions and alternative funding sources.
6. Support a stronger domestic investment climate by promoting state-level investment ecosystems.

The following are the domestic investment promotion programmes and activities carried out by the Domestic Investment Division:

1 ENGAGEMENT SESSIONS WITH THE BUSINESS COMMUNITY VIA DOMESTIC INVESTMENT SEMINARS

These seminars are organised to ensure industry players receive up-to-date information on Government policies and facilities provided through relevant agencies. They also serve as a platform for the broader business community to connect with Government agencies, explore potential collaboration and discuss strategic business opportunities. The seminars cater to all segments of the business ecosystem, from Micro, Small and Medium Enterprises (MSMEs) to multinational corporations (MNCs) and Local Large Companies (LLCs).

A seminar was organised in 2023 to strengthen engagement between the business community and government agencies.

Programmes organised in 2023 are as follows:

MALAYSIA SMART MANUFACTURING AWARD 2023

Among the experts and industry players who participated in the programme.

A sharing session on initiatives supporting digital transformation and technological innovation.

The programme, organised by Malaysia Industrial Development Finance Bhd (MIDF) and Bizsphere Sdn Bhd on 29 November 2023 at MIDA Sentral, Kuala Lumpur, was held in strategic partnership with MIDA.

It brought together industry players, experts and key stakeholders to explore Mission 2 of the NIMP 2030, namely Tech Up for a Digitally Vibrant Nation, which focuses on accelerating digitalisation, improving labour productivity, supporting R&D for high-value products and strengthening supply chain resilience.

The main objective of this programme is to provide clarity and information on MIDF's role as a development finance institution that supports local businesses in scaling and adopting new technologies. It also encourages companies that have successfully implemented automation and smart technologies to participate in the Malaysia Smart Manufacturing Award, fostering a culture of innovation and technological progress within Malaysia's business landscape.

A knowledge-sharing segment was also held, featuring insights on initiatives that support digital transformation and technological innovation.

2 MONITORING AND MANAGEMENT OF INDUSTRIAL PARK DEVELOPMENT IN MALAYSIA AND ECONOMIC ACCELERATOR PROJECTS (EAP) ALONG THE EAST COAST RAIL LINK (ECRL) CORRIDOR

En. Sukri Abu Bakar, Director of the Domestic Investment Division, explains the benefits of the MySite Selection portal.

To ensure Malaysia remains an attractive destination for both domestic and foreign investors, the availability of industrial parks that meet industry requirements is a key factor in investment decision-making. In response, MIDA has established a dedicated unit under the Domestic Investment Division to act as the central coordinator for monitoring and managing the development of industrial areas nationwide. The unit also leads the development of MIDA's Geographic Information System (GIS) portal, known as MySite Selection, and oversees economic development activities along the ECRL corridor.

Three Key Functions that support the domestic investment promotion strategies by MIDA Domestic Investment Division are as follows:

I Monitoring and managing the development of industrial areas to meet global industry standards and requirements

II Development of the MIDA GIS system – MySite Selection as a reference platform for transparent and integrated industrial information

III Monitoring and managing Economic Accelerator Projects (EAP) along the ECRL corridor

I MONITORING AND MANAGING INDUSTRIAL AREA DEVELOPMENT TO MEET GLOBAL STANDARDS AND INDUSTRY NEEDS

The unit is responsible for monitoring and managing the development of industrial areas across Malaysia to ensure they meet current industry requirements demanded by both domestic and foreign investors.

Given the regulations and guidelines governing industrial area development in Malaysia, the unit also reviews key concepts and essential elements for next-generation industrial zones. This includes promoting the concept to all industrial park developers planning new projects, so that the required elements can be incorporated into their development plans. The unit engaged these developers through consultation sessions held throughout 2023.

Compliance with industry standards enhances Malaysia's attractiveness as a destination for investors to set up and scale their operations internationally.

II DEVELOPMENT OF THE MIDA GIS – MYSITE SELECTION SYSTEM AS A TOOL FOR TRANSPARENCY AND INTEGRATED INFORMATION ACCESS

The MySite Selection portal is a comprehensive online platform designed to help businesses and investors identify suitable industrial sites and locations in Malaysia based on their specific requirements. The portal integrates geospatial data and up-to-date information, providing clearer insights into industrial areas across the country and supporting informed decision-making. The user-friendly and intuitive platform enables investors to make informed decisions and tap into Malaysia's strong potential for business and investment growth.

In 2023, MIDA conducted 50 engagement sessions with State Governments to coordinate and update information on existing industrial areas in every state. Similar sessions were also held with industrial park developers and operators. The portal is expected to be officially launched in the fourth quarter of 2024, with continuous updates thereafter.

One of the key programmes organised by the Domestic Investment Division in 2023 was the Introductory and Engagement Session: The New MIDA Malaysia Site Selection Portal (MYSite Selection) held on 28 July 2023. The session introduced the portal to the business community, particularly industrial developers, so they can use it to promote industrial parks and access information on industrial locations nationwide.

During the session, MIDA highlighted the importance of technology in strengthening the attractiveness and efficiency of industrial parks, and the portal's role as a key promotional tool for developers. The portal is also expected to improve access to key industrial park data, supporting further development of the sector.

III MONITORING AND MANAGEMENT OF ECONOMIC ACCELERATOR PROJECTS (EAP) ALONG THE ECRL ROUTE

The Economic Accelerator Project (EAP) is an economic development plan built around the East Coast Rail Link (ECRL), a transformative mega infrastructure project designed to strengthen logistics connectivity across the East Coast Corridor.

The initiative focuses on three key development elements, namely Industrial Parks, Transit-Oriented Development (TOD), and Logistics Hubs / Cargo-Oriented Development (COD).

These developments are strategically planned to unlock the economic potential of the surrounding areas, create new business opportunities, and uplift the overall socio-economic landscape.

In 2019, MIDA and China Communications Construction Company Ltd. (CCCC) formalised a strategic Memorandum of Understanding to support investment promotion and economic development along the ECRL corridor.

To ensure effective implementation, the Government, through the Ministry of Investment, Trade and Industry (MITI), has established the Special Committee 5 (JK5) to formulate and monitor the EAP master plan. JK5 functions under the ECRL Steering Committee, the main body overseeing the smooth delivery of the ECRL project.

MIDA is a member of JK5 and plays a key role in developing the master plan, monitoring progress, and promoting economic development along the ECRL route. This includes ensuring that industrial parks, TODs, and COD hubs are planned and developed efficiently and sustainably. Besides MIDA, JK5 also consists of agencies such as MITI, State Economic Planning Units (UPEN), the Ministry of Transport (MOT), East Coast Economic Region Development Council (ECERDC), Malaysia Rail Link Sdn. Bhd. (MRL), Ministry of Local Government Development (KPKT), Ministry of Human Resources (KSM), the Department of Director General of Lands and Mines (JKPTG) and PLANMalaysia.

In 2023, MIDA held 50 engagement sessions with stakeholders and strategic partners to coordinate and promote development opportunities along the identified EAP locations.

3 NVESTMENT PROMOTION STRATEGY THROUGH SPECIFIC INDUSTRY SEMINARS (SIM)

One of MIDA's key approaches is to promote targeted investments in specific industries, involving various industry and services divisions within MIDA as organisers and featured participants.

The objective is to provide up-to-date information on current government policies and investment incentives for selected sectors, while encouraging strategic collaboration between domestic and foreign investors.

In 2023, MIDA successfully organised and participated in several industry-focused programmes and seminars, including the following:

On 14 February 2023, MIDA and the Malaysia Automotive, Robotics and IoT Institute (MARii) co-hosted the inaugural EV Conference 2023 to showcase the Government's efforts in developing the EV industry and its ecosystem. The event attracted more than 300 participants from key sectors such as Automotive, Electrical and Electronics, Chemicals and Advanced Materials, as well as Machinery and Metal Technology, including representatives from the charging infrastructure and logistics sectors.

MIDA participated in the 3rd Annual ASEAN Healthcare Transformation Summit, a leading interactive platform in Southeast Asia that brings together global industry experts to explore the future of digital healthcare in the region. This exclusive forum highlighted innovative healthcare technologies such as Artificial Intelligence (AI), machine learning, virtual care, the Internet of Medical Things (IoMT), and 5G, while also recognising outstanding contributions within the sector.

SEMICON Southeast Asia 2023 was held from 23 to 25 May 2023 at SPICE Arena, Penang, with the support of MITI, MIDA and InvestPenang. The event brought together industry leaders, investors and innovators under the theme "Boosting Agility and Resiliency for the Electronics Supply Chain." With more than 10,000 visitors and 570 booths from 17 countries, the exhibition highlighted the region's fast-growing electronics industry. The MIDA booth was a focal point for networking and investment opportunities within Malaysia's expanding E&E ecosystem. The CxO Summit, a key segment of SEMICON SEA, provided a platform to discuss regional investment prospects. During the session, Puan Lim Bee Vian, Deputy CEO, MIDA, highlighted the strong performance of the industry, which recorded RM29.3 billion in approved investments across 106 projects in 2022. The event also featured the SMART Mobility Forum and the Sustainability Forum, which addressed environmental responsibility and developments in circular economy practices.

MIDA also organised a sector-focused seminar during LIMA — the Langkawi International Maritime and Aerospace Exhibition in May 2023, held at the Mahsuri International Exhibition Centre, Resorts World Langkawi and Langkawi International Airport. The exhibition brought together more than 600 companies from the defence, security and commercial sectors.

(Note: Other implemented programmes are available on MIDA's official website: www.mida.gov.my)

4 BUILDING STRONG SUPPLY CHAINS THROUGH MIDA SUPPLY CHAIN PROGRAMME

Malaysia's ability to attract and retain high-value foreign investment depends on a strong domestic supply chain ecosystem that can support the operational requirements of multinational corporations (MNCs) and large local companies (LLCs). A strong and capable supply network is essential in keeping these investors anchored in Malaysia and maintaining long-term investment "stickiness." MIDA's Investment Promotion Division collaborated with the Industry and Services Division to implement targeted initiatives to consolidate local companies, especially MSMEs, by enhancing technical capabilities, encouraging technology adoption and preparing them for integration into the domestic and global supply chains.

The MIDA Supply Chain Programme uses the presence of MNCs and LLCs in Malaysia to help both established and emerging local companies integrate into supply chains. The programme enables horizontal information sharing and provides collaboration platforms that link local suppliers with larger industry players. Its purpose is to help local companies gain easier entry into the supply chains of MNCs and LLCs. With access to strategic information and partnership opportunities, local companies are better equipped to strengthen their competitiveness. The programme also supports long-term industry direction and reinforces Malaysia's position in the international economy.

This strategy has enabled MIDA to support local companies with access to expertise, technology, business opportunities and new markets. Key activities include the Local Sourcing Programme, Vendor Facilitation Programme and Supply Chain Seminar series.

In 2023, MIDA organised and participated in several engagement sessions, including:

21 JUNE 2023 — MIDA-FMM INDUSTRIAL LINKAGE DAY

14 NOV 2023 — MYPLAST SOURCING SUMMIT 2023

21 JUNE 2023
MIDA-FMM INDUSTRIAL LINKAGE DAY 2023

Co-organised by MIDA and FMM, the programme attracted more than 200 participants, including 16 MNCs and 50 MSMEs. Themed "Accelerating Localisation, Stimulating Economic Growth, Augmenting Sustainability", the event created opportunities for local companies to integrate into global supply chains by facilitating collaboration between MSMEs, MNCs and LLCs.

The opening ceremony was officiated by Tan Sri Dato' Seri Dr. Sulaiman Mahbob, Chairman of MIDA, and Tan Sri Dato' Soh Thian Lai, President of FMM.

Activities throughout the programme included presentations and forum sessions on domestic investment, capability development, and business transformation, as well as briefings and discussions between MNCs and SMEs on supply chain participation, followed by business matching sessions (B2B).

The programme is expected to benefit local companies by helping them scale up and gain access to global markets, while reinforcing Malaysia's role in international supply chains and supporting a stronger, more sustainable supply chain ecosystem.

14 NOVEMBER 2023
MYPLAST SOURCING SUMMIT 2023

Participants were equipped with knowledge to strengthen and enhance their companies' competitiveness.

Expert sharing on industry best practices.

Organised by MIDA in collaboration with the Malaysian Plastics Manufacturers Association (MPMA), the summit provided a dynamic platform to strengthen collaboration between SMEs and MNCs.

With a focus on stimulating growth and reinforcing the local plastics supply chain ecosystem, the summit empowered SMEs with innovative approaches to improve production capabilities, contribute to economic development, and enhance competitiveness. The discussions emphasised Malaysia's plastics industry role in supporting key manufacturing sectors such as Electrical and Electronics (E&E), automotive, aerospace, medical devices, and food packaging.

The conference also highlighted the importance of partnerships between MNCs and local plastic manufacturers in supporting the growth of domestic enterprises. It also aligned with the goals outlined in the Malaysia Plastics Sustainability Roadmap 2021–2030, particularly in advancing innovative and sustainable plastic production.

What began as a modest industry has expanded into global value chains, with applications across consumer products, electronics, construction materials, and automotive components.

5 ACCESS TO ALTERNATIVE FINANCING UNDER THE DOMESTIC INVESTMENT COORDINATION PLATFORM (DICP)

The growth of domestic investment relies on the strength and capability of local industry players to expand and explore new ventures, especially in strategic sectors that enable them to stay competitive locally and globally.

One of the main challenges faced by local companies in pursuing new projects is limited financial capacity.

To address this, MIDA established the Domestic Investment Coordination Platform (DICP), managed by the Domestic Investment Division, to provide access to alternative financing through project matching with potential investment institutions.

Through this platform, MIDA works with strategic partners including Government-Linked Investment Companies (GLICs), Government-Linked Companies (GLCs), private equity firms, venture capital funds, sovereign wealth funds, financial institutions and relevant agencies such as the Securities Commission, MRANTI, and MavCap. These partnerships enable MIDA to channel high-potential domestic projects for funding consideration beyond traditional bank loans.

Various investment models can be explored by strategic partners, including venture capital, equity acquisition, asset-based investment, term financing, as well as business matching (B2B), mergers and acquisitions (M&A), and initial public offerings (IPOs). Projects channelled through the platform are selected based on their potential, growth outlook, sustainability, and level of investment security.

Apart from alternative financing, the platform has also supported strategic partners in achieving their annual investment KPIs. The platform also enables MIDA to assist local companies in entering the capital market through collaborations with its strategic partners, such as the Securities Commission (SC) and Bursa Malaysia, to assist companies throughout the listing process, enabling them to raise additional capital from new shareholders while strengthening their market profile and credibility.

The platform has delivered notable outcomes, including assisting YBS International Berhad in securing financing from financial institutions and forming a business venture with Evonix Corporation, as well as supporting companies such as Oppstar and DSR Taiko Berhad in their listing process on Bursa Malaysia.

In 2023, MIDA organised engagement sessions to connect local companies, including SMEs, with access to funding, technology and market opportunities through collaboration or joint ventures with investment institutions.

The DICP initiatives carried out in 2023 covered the following areas:

MIDA, through the DICP platform, has also strengthened collaboration with banking institutions via a memorandum of understanding and expanded partnerships with alternative investment entities to better facilitate companies' financing needs. These include:

BANKING INSTITUTIONS

International Banks

- United Overseas Bank (UOB)
- Standard Chartered
- HSBC
- Citibank
- Bank of China

Local Banks

- Bank Islam
- RHB Bank
- Affin Bank
- CIMB Bank

ALTERNATIVE INVESTMENT INSTITUTIONS

Venture Capital & Equity Crowdfunding

- Leet Capital
- 1337 Capital

Private Equity Fund Managers

- KWAP

Capital Market Regulators

- Bursa Malaysia
- Suruhanjaya Sekuriti
- Capital Market Malaysia

MIDA has also organised the following:

MIDA–HONG LEONG BANK SYNERGISTIC ALLIANCE: A STRATEGIC PARTNERSHIP TO STRENGTHEN DOMESTIC INVESTMENT

The joint initiative between MIDA and Hong Leong Bank (HLB) aims to reshape financing and investment approaches for local businesses, particularly MSMEs. The partnership recognises the vital role of domestic investment in transforming Malaysia's economic landscape and supporting long-term prosperity.

MIDA HongLeong Bank

Pocket Talk equips SMEs and micro-enterprises with essential knowledge and resources to make informed financial decisions.

As part of this effort, MIDA and HLB organised six (6) high-impact nationwide roadshows, attracting more than 817 participants and successfully facilitating banking access for 11 companies. The sessions covered key topics such as policy updates, available incentives, and financial solutions tailored for business growth. The "Pocket Talk" segment was introduced to equip SMEs and micro-enterprises with essential knowledge and tools to make informed financial decisions.

The collaboration between MIDA and HLB has two main objectives, namely to raise awareness by providing market insights and updates on government incentives and initiatives that benefit business clients, and to equip businesses with knowledge of the bank's products and financial solutions. This joint effort enables companies to make informed financial decisions tailored to their specific needs.

6 SME INVESTMENT DESK AND INDUSTRY ENGAGEMENT BY MIDA STATE OFFICES

The SME Investment Desk is an initiative implemented by MIDA through its State Offices to provide micro, small, and medium enterprises (MSMEs) with information on government assistance programmes and facilities available through relevant agencies.

The main objective of the programme is to strengthen the capability and capacity of MSMEs, enabling them to participate in global supply chains while improving their financial and investment literacy.

As one of the key performance indicators (KPIs) for MIDA State Offices, each office is required to organise at least four SME Investment Desk programmes annually, bringing the total to 48 programmes nationwide each year. This reflects the importance of MSMEs in Malaysia's investment and economic landscape.

In addition to these sessions, MIDA State Offices also conduct engagement activities with targeted business groups through dialogues, meetings, and roundtable discussions. These platforms allow direct interaction with industry players and help MIDA gather up-to-date insights on current developments and challenges faced by businesses at both the state and national levels.

Insights gathered from these engagement sessions are further discussed with relevant stakeholders to identify solutions to the challenges raised. This facilitation approach not only helps resolve operational issues faced by companies but also enhances the overall business experience and improves the ease of doing business in Malaysia.

MIDA STATES OFFICES

74 PROGRAMMES AND ENGAGEMENT SESSIONS

864 MSME COMPANIES

In 2023, MIDA State Offices organised 74 programmes and engagement sessions, involving 864 MSME companies, with an estimated potential investment value of RM260 million. These programmes were held in collaboration with MIDA's strategic partners, including Federal and State Government departments, government agencies, financial institutions, educational institutions, as well as industry and business associations.

MITI–Agency collaboration programme in Kelantan: MITI Outreach Programme with industry players at Grand Riverview Hotel, Kota Bharu, Kelantan.

7 PLATFORM TO SHOWCASE MALAYSIA STATE'S POTENTIAL AND UNIQUE STRENGTHS - MIDA INVEST SERIES HIGHLIGHTS INVESTMENT OPPORTUNITIES ACROSS MALAYSIA

Each Malaysian state offers a range of high-potential investment opportunities across key economic sectors such as manufacturing, services, tourism, agriculture and more, based on their respective strengths and unique advantages.

To support this, MIDA's Domestic Investment Division introduced the MIDA Invest Series as a platform for all State Governments to showcase their distinctive features and competitive advantages. The programme promotes investment opportunities available in every state while serving as an avenue for industry captains, business chambers and associations, senior industry leaders, and entrepreneurs to engage directly with the respective state agencies.

This initiative helps investors make informed decisions on domestic investment locations and also encourages existing local investors to reinvest in Malaysia. MIDA remains proactive and committed to fostering an attractive environment for investors to explore emerging opportunities throughout the country.

Among the programmes carried out in 2023 were the following:

MIDA INVEST SERIES – JOHOR: UNFOLDING ITS BUSINESS POTENTIAL

The first edition of the MIDA Invest Series - Johor

The first edition of the MIDA Invest Series was held in collaboration with the Johor State Government on 9 March 2023.

During the session, Johor state agencies delivered presentations highlighting investment opportunities in the Oil & Gas (O&G) and Electrical & Electronics (E&E) industries, along with several industrial areas that are ready to receive investments in these and other related sectors.

The Johor State Government also showcased prospects in other emerging sectors, including data centre hubs, leveraging Johor's strategic location bordering Singapore.

The programme successfully attracted 400 participants, comprising industry captains, business owners, senior management representatives, government officials, and business chambers or industry associations.

MIDA INVEST SERIES – PERAK: UNFOLDING ITS BUSINESS POTENTIAL

The second edition of the MIDA Invest Series – Perak

The second edition of the MIDA Invest Series was held in collaboration with the Perak State Government, showcasing a wide range of promising investment prospects across the state through its relevant agencies. The initiative aimed to attract investor interest and further stimulate Perak's investment landscape.

The Perak State Government reaffirmed its commitment to facilitating investment processes and highlighted several industrial parks and zones that are ready to welcome new investors.

The programme attracted 250 participants, including industry captains, business owners, senior management representatives, government officials, and business or industry associations.

8 DOMESTIC SPECIFIC PROJECT MISSION (DSPM)

The Domestic Specific Project Mission (DSPM) is actively carried out by MIDA's industry and services divisions to stimulate domestic investment in Malaysia.

The main objective of the DSPM is to engage with new and existing local companies, along with foreign companies that are already based in Malaysia, and have the potential to scale their business and investment activities.

MIDA's working visit to Terengganu, led by the Deputy Chief Executive Officer (Investment Promotion and Facilitation), Mr. Sivasuriyamoorthy Sundara Raja.

The meetings and site visits enabled discussions on each company's current operations and plans, providing clearer insight into their aspirations. MIDA then offers tailored advisory and facilitation support to guide them throughout their investment journey.

MIDA is also committed to intensifying promotional efforts and facilitating both domestic and foreign investments in Malaysia, with a strong emphasis on sustainable projects that incorporate green technology, digitalisation, automation and circular economy principles. These efforts aim to ensure Malaysia continues to be a preferred investment destination with one of the best ease-of-doing-business environments globally.

A working visit to Terengganu from 14–16 March 2023, led by Deputy Chief Executive Officer (Investment Promotion & Facilitation), Mr. Sivasuriyamoorthy Sundara Raja, generated potential investments amounting to RM4.3 billion for 2023.

Terengganu holds strong potential as a key investment hub, supported by solid infrastructure and a well-developed industrial ecosystem.

PROMOTIONAL ACTIVITIES AND COMMUNICATION INITIATIVES 2023

The following is a comprehensive list of advertisements, exhibitions, key events, press engagements, and other outreach activities carried out in 2023. These initiatives reflect MIDA's ongoing efforts to strengthen promotional visibility, marketing outreach, and communication impact at both domestic and international levels.

ADVERTISING

1-30 January
Cover Story by The Busy Weekly - The Investment of Smart Warehouse in Malaysia

9 January
TMR: Waste-to-waste energy: The preferred approach for Malaysia's waste management

20 January
NST: Malaysia a leader in medical device industry

1 February
FMT Article on US-China Trade War

6 February
TMR: Accelerating EV Growth in Malaysia

22 February
BERNAMA: Article 5 - Malaysia's Approach Towards Renewable Energy

24 February
Reuters: Malaysia – Driven by digital evolution

13 March
Reuters: Malaysia accelerates tech transformation with Industry4WRD

1 May
The Star (StarBiz): Attracting more foreign direct investment

8 May
The Star (StarBiz): Sustaining FDI Inflows

9 May
Reuters: Malaysia driving for a Green Economy

30 May
BERNAMA: Article for LIMA 2023 (Aerospace and SBSR Industry)

5 June
Reuters: Access all areas – European SMEs and Malaysia

9 June
Reuters: Malaysia's renewable energy transition

12 June
MIDA's Response - European Companies plan shift operation from China to Malaysia

20 June
Reuters: Malaysia's renewable energy transition

22 August
MIDA's Talent Development Initiatives Drive in Harmony with MADANI Economy Aspiration

25 August
Digital Investment – The Star

31 August
Malaysia's Industrialisation Transformation Journey to IR4.0 – Nanyang Siang Pau

31 August
Malaysia's Industrialisation Transformation Journey to IR4.0 – NST

9 October
BERNAMA: IGEM 2023 – MIDA Emphasises Technology Adoption, ESG Practices for Sustainable Investment Ecosystem

11 December
NST: Malaysia a leader in the medical device industry (re-featured)

PARTICIPATION IN EXHIBITIONS / KEY EVENTS

In 2023, MIDA actively participated in various exhibitions and major events to strengthen the competitiveness of local industries and attract high-quality investments. These engagements have enhanced Malaysia's profile as a prime investment destination, as well as promoted strategic collaboration and expanded business networks at both domestic and international levels.

DOMESTIC EXHIBITIONS

1 March — PARTICIPANTS 60
Sime Darby Convention Centre
MIDF Automation and Digital Forum: Driving Business thru Digitalisation and Automation - THE JOURNEY TOGETHER
ORGANISER: MIDF

7-10 March — PARTICIPANTS 30
KL Convention Center
Export Furniture Exhibition (EFE) 2023
ORGANISER: EFE Expo Sdn. Bhd.

9 March — PARTICIPANTS 14
Courtyard by Marriott, Setia Alam, Selangor
Real Estate Invest Day and Majlis Apresiasi Koperasi Terbaik Tahun 2022
ORGANISER: Amanah Ikhtiar Malaysia Sahabat Co-operative

21 March — PARTICIPANTS 20
The Grand Dorsett Subang
Outreach Programme: The Road Ahead withIndustry4WRD 2023 - Kuala Lumpur/Selangor Region
ORGANISER: MITI & MPC

23-25 May — PARTICIPANTS 10
Penang
SEMICON 2023
ORGANISER: MIDA

23-27 May — PARTICIPANTS 10
Langkawi
LIMA 2023
ORGANISER: NAICO/MIDA

23 May — PARTICIPANTS 5
MITEC Kuala Lumpur
FMM Energy Efficiency & Conservation Conference 2023
ORGANISER: Federation of Malaysian Manufacturers (FMM)

25 May — PARTICIPANTS 10
Kota Permai Golf & Country Club (KPGCC)
Session on Digital Transformation Journey Seminar
ORGANISER: Master Builder Association Malaysia (MBAM)

30 May-1 June — PARTICIPANTS 17
Kuala Lumpur Convention Centre
APHM International Healthcare Conference and Exhibition 2023
ORGANISER: Association of Private Hospitals of Malaysia (APHM)

4 July — PARTICIPANTS 12
Zenith Hotel Kuantan
Jelajah Invest@ECER Pahang & Sambutan Ulang Tahun ECERDC ke-15
ORGANISER: ECERDC

7-9 July — PARTICIPANTS 5
Dataran Merdeka
Simposium Keusahawanan Negara & Minggu PMKS 2023
ORGANISER: SME Corp

10 July — PARTICIPANTS 50
Hotel Avante, Petaling Jaya
Solar Revolution
ORGANISER: Tokio Marine Life Insurance Malaysia (TMI)

27 July — PARTICIPANTS 10
Zenith Hotel Kuantan
East Coast OGSE Roadshow
ORGANISER: MPRC

30 July — PARTICIPANTS 1000
Dewan Rafflesia, Mactown PERDA, Pulau Pinang
Eksplorasi Kerjaya MIDA @ MITI Day 2023 Penang
ORGANISER: MITI / MIDA

1 August — PARTICIPANTS 5
One World Hotel, Petaling Jaya
International Green Building Conference 2023
ORGANISER: GreenRE

2-3 August — PARTICIPANTS 5
Hotel Impiana, Ipoh, Perak
WMAM Annual Conference 2023
ORGANISER: Waste Management Association of Malaysia

3 August — PARTICIPANTS 20
KLCC Concourse
Petronas OGSE Partners Day
ORGANISER: PETRONAS

5 August — PARTICIPANTS 1000
Dewan Raja Muda Musa, Seksyen 7, Shah Alam, Selangor
Eksplorasi Kerjaya MIDA @ MITI Day 2023 Selangor
ORGANISER: MITI

PARTICIPANTS 33
5 August
Dewan Raja Muda Musa, Seksyen 7, Shah Alam, Selangor
MIDA Career Carnival "Advance Your Career, Strengthen the Industry" @ MITI Day 2023
ORGANISER
MITI

PARTICIPANTS 5
23-24 August
Shah Alam Convention Centre (SACC)
MATRADE Export Day 2023, Selangor
ORGANISER
MATRADE

PARTICIPANTS -
6 September
KLCC
IEM-JSM-ST ASEAN Electrotechnical Symposium & Exhibition 2023
ORGANISER
IEM-JSM-ST

PARTICIPANTS 15
8-9 September
Skypark RAC Subang
Selangor Aviation Show 2023
ORGANISER
Invest Selangor

PARTICIPANTS 10
12 September
Intermark
Achieve Your ESG Bottom Line Seminar - Plus Xnergy
ORGANISER
Plus Xnergy Holding Sdn Bhd

PARTICIPANTS 3
21-22 September
MITEC
SME Bank XCESS 2023
ORGANISER
SME Bank

PARTICIPANTS 5
27 September
MITEC
Malaysia ICT Summit 2023 - Digital Malaysia, Green Growth
ORGANISER
Huawei Malaysia

PARTICIPANTS 7
3-4 October
Pahang Export Day 2023
ORGANISER
MATRADE

PARTICIPANTS 56
4-6 October
KLCC
International Greentech & Eco Products Exhibition and Conference Malaysia (IGEM)
ORGANISER
MGTC

PARTICIPANTS 80
4-6 October
KLCC
National EV Pavilion at The International Electric Mobility Showcase 2023 (IEMS 2023)
ORGANISER
MGTC

PARTICIPANTS 15
6 October
MITEC
National OGSE Roadshow
ORGANISER
MPRC

PARTICIPANTS -
7 October
MPC Sarawak
Invitation in Conjunction with MPC Productivity and Innovation Day
ORGANISER
MPC Sarawak

PARTICIPANTS 3
19 October
Nu Hotel Bintulu, Sarawak
MITI Sarawak Region Outreach Programme with MITI Agencies Series 2023
ORGANISER
MITI Sarawak

PARTICIPANTS 6
19-22 October
Kuala Lumpur Convention Centre
Selangor International Business Summit 2023
ORGANISER
Invest Selangor

PARTICIPANTS 2
7 November
Riverside Majestic Hotel, Kuching
MIDF Automation & Digital Forum (Sarawak Edition)
ORGANISER
MIDF

PARTICIPANTS 48
14-15 November
KLCC Convex
4th Malaysia International Marine Expo 2023
PENGANJUR
NRG Exhibitions

PARTICIPANTS 7
15-16 November
KLCC
Malaysia Aerospace Summit 2023 (MyAERO'23)
PENGANJUR
NAICO

PARTICIPANTS 21
21-22 November
Everly Hotel Putrajaya
Simposium Perabot Hijau Kebangsaan 2023
ORGANISER
Forest Research Institute Malaysia (FRIM)

PARTICIPANTS 4
25-26 November
Melaka International Trade Centre (MITC)
TVET Education & Career Carnival Negeri Melaka 2023
ORGANISER
MIDA (Co-organiser with the State Government of Melaka)

PARTICIPANTS -
6,7 & 8 December
MITEC
Malaysia Digital Expo 2023 (MDX 2023)
ORGANISER
MDEC

PARTICIPANTS 2
8-10 December
Sultan Mizan Mosque Precinct 3
Hari Usahawan Negara 2023
ORGANISER
Malaysian Entrepreneurs Chamber

PARTICIPANTS 3
10 December
Khemah 1, Stadium Bukit Jalil (Parking B)
One-Year Anniversary Celebration with the MADANI Government
ORGANISER
Prime Minister's Office (PMO)

PARTICIPANTS 3
13 December
Sunway Pyramid Convention Centre
India-ASEAN Startup Summit 2023
ORGANISER
Dynamic Entrepreneurial Women Initiative (DEWI)

INTERNATIONAL EXHIBITIONS

Date	Delegates	Venue	Event	Organiser
12 January	-	Hotel Taj, Domestic Airport	Bombay Industries Association, The Installation Ceremony of New President	Bombay Industries Association
16-20 January	10	Davos, Switzerland	WEF Davos	WEF
1-4 February	2	Olympia London	Destinations: The Holiday & Travel Show	The Times & The Sunday Times
7-9 February	5	Farnborough	Southern Manufacturing and Electronics Exhibition 2023	ELES Ltd
24 February	-	Royal Mumbai Yacht Club	24th Anniversary of Trans Asian Chambers of Commerce	Trans Asian Chambers of Commerce
8 March	5	Tokyo, Japan	Roundtable Meeting with Selangor State	MIDA and Invest Selangor
18 March	32	Hannover, Germany	Hannover Messe	Deutsche Messe AG
28 March	4	Beever and Struthers Manchester	AsiaPac – Opportunities, challenges & low risk growth strategies	Pro-Manchester Ltd
12-14 April	10	Tokyo Big Sight	The World Food and Beverage Great Expo (FABEX)	FABEX Japan
18-19 April	5	Bombay Exhibition Centre, Mumbai	ChemExpo India (and co-located shows ChemProtech India and ChemLogistics India)	ChemProtech India and ChemLogistics India
18-19 April	-	Bombay Exhibition Centre, Mumbai	Growth Opportunities for Malaysian Investors in India's Pharmaceuticals & Medical Devices Sectors	Invest India had organised this webinar with Indian & Malaysian pharma companies. MIDA Mumbai had attended this event to know more about Indian companies' interest to Invest Malaysia.
3-4 May	3	Hilton London Syon Park	Centuro Global Expansion Conference 2023	Centuro Global
15-17 May	8	Venice, Italy	Space Meeting Veneto, Venice	Advance Business Event
18-20 May	3	Bombay Exhibition Centre, Goregoan (E), Mumbai	Security and Fire Expo (SAFE)	IFSEC India
25 May	3	Continental Hotel	MAJECA JAMECA Joint Conference	MAJECA JAMECA
26 May	4	Mumbai - Jio World Convention Centre	INDEX Fair Mumbai	UMG Index Trade Fairs Pvt Ltd
12-14 June	2	Queen Elizabeth II Centre	London Tech Week 2023	UK Government
10-14 June	2		London Tech Week 2023	UK Tech London
19-25 June	30		54th International Paris Airshow at Le Bourget, France	MATRADE (co-organised with MIDA Paris participation)
5 July	28	Mikrocentrum, Veldhoven, Netherlands	Opportunity Seminar Singapore, Malaysia, and Vietnam	Brabant International (BOM)
30-31 August	98	Singapore EXPO	Singapore Business Show 2023	Business Show Singapore (SBS)
1-4 September	5	Sultan Hotel, Jakarta	ASEAN Investment Forum Jakarta 2023	UNESCAP
15 November	26	Messe Düsseldorf	MEDICA 2023	Messe Düsseldorf
20 November	3	IHK for Rheinhesse, Mainz	Asian-Pacific Ambassadors Dialogue with Business	IHK Rheinhesse

MEDIA EVENTS 2023

14 February

Media conference for the Electric Vehicle (EV) event, themed "Gearing Up for the EV Revolution: The Malaysia Success Story."

8 March

2023 Annual Media Conference.

9 March

MIDA collaborates with the Johor State Government to promote the state's investment appeal and explore its economic potential.

21 March

MIDA actively promotes investments in the hydrogen economy.

22 March

SEMICON Southeast Asia 2023 highlights supply chain resilience, sustainability, smart technology, and talent development in the electronics sector.

30 March

MIDA and DHL Express collaborate to promote foreign direct investment (FDI) into Malaysia.

12 May

EVE Energy signs an MoU to establish the International Cylindrical Battery Industrial Park in Malaysia.

22 July

MIDA Career Exploration @ MITI Day, Penang.

5 Aungust

MIDA Career Exploration @ MITI Day, Selangor.

23 October

MIDA Invest Series – Perak.


Jan
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100000
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8000
6000
4000
Innovation
Branding
Solution
Marketing
Analysis
Ideas
Success
Management
Jan
Feb
Mar
Apr
May
Jun

05

FINANCIAL STATEMENTS

SIJIL KETUA AUDIT NEGARA
MENGENAI PENYATA KEWANGAN
LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA
BAGI TAHUN BERAKHIR 31 DISEMBER 2023

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 2023 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 46.

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Lembaga Pembangunan Pelaburan Malaysia pada 31 Disember 2023 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 menggunakannya 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 dalaman 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 WAN SURAYA BINTI WAN MOHD RADZI)
KETUA AUDIT NEGARA
MALAYSIA

PUTRAJAYA
16 OKTOBER 2024

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

PENYATA PENGERUSI DAN SEORANG AHLI JEMAAH

Kami, **TAN SRI DATO' SERI DR. SULAIMAN MAHBOB** dan **DATO' MARZUNISHAM OMAR** yang merupakan Pengerusi 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 2023 dan hasil kendaliannya serta perubahan kewangannya bagi tahun yang berakhir pada tarikh tersebut.

Bagi pihak Jemaah,

....

TAN SRI DATO' SERI DR. SULAIMAN MAHBOB

PENGERUSI

5 JUN 2024

KUALA LUMPUR

Bagi pihak Jemaah,

....

DATO' MARZUNISHAM OMAR

AHLI JEMAAH

5 JUN 2024

KUALA LUMPUR

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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

Saya, **SIKH SHAMSUL IBRAHIM SIKH ABDUL MAJID** 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 5 JUN 2024)

SIKH SHAMSUL IBRAHIM SIKH ABDUL MAJID

Di hadapan saya,

PESURUHJAYA SUMPAH
W803
NOREFFENDY BIN AHMAD
1 JAN 2023 - 31 DIS 2025
MALAYSIA

PESURUHJAYA SUMPAH

NO 8A, LORONG SELANGOR
TAMAN MELAWATI,
53100 KUALA LUMPUR
0126385528

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2023

	Nota	2023 RM	2022 RM
ASET			
Aset Semasa			
Tunai dan Kesetaraan Tunai	3	494,417,048	254,391,963
Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran	4	5,977,088	20,533,771
Kupon Belum Terima	5	2,120,000	2,120,000
Pendahuluan Geran	6	43,002,377	49,712,280
Jumlah Aset Semasa		**545,516,513**	**326,758,014**
Aset Bukan Semasa			
Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran	4	5,434,696	2,980,899
Kupon Belum Terima	5	22,377,324	23,164,952
Hartanah, Loji dan Peralatan	7	6,503,908	8,321,671
Aset Pajakan	8	115,843,096	118,188,169
Aset Tak Ketara	9	15,382,467	13,604,206
Hartanah Pelaburan	10	326,810	326,810
Jumlah Aset Bukan Semasa		**165,868,301**	**166,586,707**
Jumlah Aset		**711,384,814**	**493,344,721**
LIABILITI			
Liabiliti Semasa			
Akaun Belum Bayar	11	15,566,647	28,755,979
Geran Tertunda	12	517,097,944	283,631,554
Peruntukan Imbuhan Tahunan	13	4,181,070	3,442,692
Obligasi Pajakan	14	1,240	1,240
Manfaat Pekerja	15	853,479	829,927
Jumlah Liabiliti Semasa		**537,700,380**	**316,661,392**

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2023 (SAMBUNGAN)

	Nota	2023 RM	2022 RM
Liabiliti Bukan Semasa			
Akaun Belum Bayar	11	334,443	450,704
Obligasi Pajakan	14	24,980	25,000
Manfaat Pekerja	15	6,975,060	5,755,894
Jumlah Liabiliti Bukan Semasa		**7,334,483**	**6,231,598**
Jumlah Liabiliti		**545,034,863**	**322,892,990**
Aset Bersih		**166,349,951**	**170,451,731**
ASET BERSIH/EKUITI	16		
- Kumpulan Wang Terkumpul Mengurus		162,999,951	167,101,731
- Kumpulan Wang Terkumpul Pembiayaan Komputer		350,000	350,000
- Kumpulan Wang Terkumpul Pinjaman Kenderaan		3,000,000	3,000,000
Jumlah Aset Bersih/Ekuiti		**166,349,951**	**170,451,731**

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 2023

	Nota	2023 RM	2022 RM
Hasil daripada Urusniaga Bukan Pertukaran			
Penerimaan daripada Geran Kerajaan	17	167,634,000	158,675,000
Pendapatan Tertunda daripada Akaun-Akaun Khas (Pembangunan)		660,134,706	355,993,566
Pendapatan Tertunda daripada Akaun-Akaun Khas (Mengurus)		7,131,070	36,597,042
Pendapatan Tertunda daripada Akaun Pembangunan MIDA		6,932,415	9,215,815
		841,832,191	560,481,423
Hasil daripada Urusniaga Pertukaran			
Pendapatan Sewaan	18	2,211,179	1,523,512
Pendapatan Faedah/Keuntungan Hibah	19	9,826,283	4,536,472
Lain-lain Pendapatan	20	9,391,102	15,489,937
Hutang Ragu Dikutip		-	40,079
		21,428,564	21,590,000
Jumlah Hasil		**863,260,755**	**582,071,423**
Belanja			
Upah, Gaji dan Manfaat Pekerja	21	110,079,332	112,843,832
Perbelanjaan Sewaan		26,334,377	25,996,754
Perkhidmatan Ikhtisas/Lain dan Hospitaliti		26,122,993	28,638,001
Belanja Susutnilai dan Pelunasan	22	9,241,679	8,942,790
Perhubungan dan Utiliti		7,555,280	6,632,067
Pembaikan dan Penyelenggaraan		12,437,886	6,733,625
Perjalanan dan Sara Hidup		5,118,945	3,420,989
Belanja Faedah		1,220	1,221
Belanja Lain	23	2,728,254	4,591,185
Pelunasan daripada Akaun-Akaun Khas (Pembangunan)		660,134,706	355,993,566
Pelunasan daripada Akaun-Akaun Khas (Mengurus)		7,131,070	36,597,042
Pelunasan daripada Akaun Pembangunan MIDA		-	6,576,516
Jumlah Belanja		**866,885,742**	**596,967,588**

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

PENYATA PRESTASI KEWANGAN BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

	Nota	2023 RM	2022 RM
Kurangan Lain			
Keuntungan atas Penjualan Hartanah, Loji dan Peralatan		82,942	69,147
Kerugian atas Pertukaran Matawang Asing		(559,735)	(874,666)
		(476,793)	**(805,519)**
Kurangan Tahun Semasa		**(4,101,780)**	**(15,701,684)**

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 2023

	Kumpulan Wang Terkumpul Mengurus Nota 16 RM	Kumpulan Wang Terkumpul Pembiayaan Komputer Nota 16 RM	Kumpulan Wang Terkumpul Pinjaman Kenderaan Nota 16 RM	Jumlah RM
Baki pada 1 Januari 2022				
- Dinyatakan tahun sebelum	182,511,455	350,000	3,000,000	185,861,455
- Pelarasan tahun terdahulu	291,960	-	-	291,960
Baki pada 1 Januari 2022 seperti dinyatakan semula	182,803,415	350,000	3,000,000	186,153,415
Kurangan untuk tahun 2022	(15,701,684)	-	-	(15,701,684)
Baki pada 31 Disember 2022	167,101,731	350,000	3,000,000	170,451,731
Baki pada 1 Januari 2023	167,101,731	350,000	3,000,000	170,451,731
Kurangan untuk tahun 2023	(4,101,780)	-	-	(4,101,780)
Baki pada 31 Disember 2023	162,999,951	350,000	3,000,000	166,349,951

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 2023

	Nota	2023 RM	2022 RM
ALIRAN TUNAI DARIPADA AKTIVITI OPERASI			
Kurangan tahun semasa		(4,101,780)	(15,701,684)
Pergerakan bukan tunai			
Susut Nilai Hartanah, Loji dan Peralatan		2,024,867	2,048,503
Pelunasan Aset Tak Ketara		4,871,739	4,549,214
Pelunasan Aset Pajakan		2,345,073	2,345,073
Belanja Faedah		1,220	1,221
Hutang Ragu		1,138	-
Hapuskira		(6,740)	-
Keuntungan atas Penjualan Loji dan Peralatan		(82,942)	(69,147)
Rugi Hapuskira Loji dan Peralatan		152,072	287,237
Peruntukan untuk Imbuhan Tahunan		4,181,070	3,442,692
Peruntukan Manfaat Pekerja		7,828,539	6,585,821
Pendapatan Faedah/Hibah daripada Deposit/Pembiayaan		(11,158,655)	(5,909,906)
(Untung) / Rugi tidak Direalisasi bagi Pertukaran Matawang		(134,936)	14,555
Lebihan Operasi sebelum Perubahan Modal Kerja		5,920,665	(2,406,421)
Perubahan Modal Kerja:			
(Tambahan) / Kurangan Akaun Belum Terima		12,313,663	(8,905,899)
Kurangan Kupon Belum Terima		2,120,000	2,120,000
Tambahan Akaun Belum Bayar		(13,306,833)	(76,067,758)
Kurangan Imbuhan Tahunan		(3,442,692)	(5,844,300)
Kurangan Manfaat Pekerja		(6,585,821)	(13,645,780)
Tunai bersih daripada Aktiviti Operasi		(2,981,018)	(104,750,158)
Pendapatan Faedah/Hibah daripada Deposit/Pembiayaan		9,826,283	4,536,472
Aliran tunai bersih daripada aktiviti operasi		**6,845,265**	**(100,213,686)**
ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN			
Pembelian Loji dan Peralatan		(7,009,177)	(3,431,083)
Pembelian Aset Tak Ketara		-	(264,520)
Kutipan daripada Pelupusan Loji dan Peralatan		82,942	69,150
Aliran tunai bersih daripada/(digunakan dalam) aktiviti pelaburan		**(6,926,235)**	**(3,626,453)**

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

PENYATA ALIRAN TUNAI BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

	Nota	2023 RM	2022 RM
ALIRAN TUNAI DARIPADA AKTIVITI PEMBIAYAAN			
Penerimaan Akaun-Akaun Khas (Pembangunan)		860,416,202	463,099,618
Pembayaran Akaun-Akaun Khas (Pembangunan)		(636,648,678)	(342,075,496)
Penerimaan Akaun-Akaun Khas (Mengurus)		24,472,254	34,381,151
Pembayaran Akaun-Akaun Khas (Mengurus)		(7,131,070)	(36,597,042)
Penerimaan Akaun Pembangunan MIDA		6,000,000	1,500,000
Pembayaran Akaun Pembangunan MIDA		(6,932,415)	(9,215,815)
Aliran tunai bersih digunakan dalam aktiviti pembiayaan		**240,176,293**	**111,092,416**
Peningkatan/(Pengurangan) bersih dalam tunai dan kesetaraan tunai		**240,095,323**	**7,252,277**
Tunai dan Kesetaraan Tunai pada 1 Januari		**254,391,963**	**247,195,495**
Kesan Pertukaran Matawang		**(70,238)**	**(55,809)**
Tunai dan Kesetaraan Tunai pada 31 Disember	3	**494,417,048**	**254,391,963**

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 2023

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

	Anggaran Asal 2023 RM	Anggaran Disemak 2023 RM	Anggaran Akhir 2023 RM	Hasil Sebenar 2023 RM	Hasil Sebenar 2022 RM
Anggaran Hasil					
Peruntukan Geran Mengurus	160,000,000	-	160,000,000	160,000,000	158,675,000
Peruntukan Tambahan Mengurus	15,925,405	(8,291,405)	7,634,000	7,634,000	-
Pendapatan Sewaan	800,000	-	800,000	2,211,179	1,523,512
Pendapatan dari Faedah Bank	4,000,000	-	4,000,000	9,796,029	4,508,252
Pendapatan Faedah/Keuntungan Hibah	40,000	-	40,000	30,254	28,220
Lain-lain Pendapatan	1,160,000	12,000,000	13,160,000	9,391,102	15,489,937
Jumlah Hasil	181,925,405	3,708,595	185,634,000	189,062,564	180,224,921

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

PENYATA PRESTASI BAJET BAGI TAHUN BERAKHIR 31 DISEMBER 2023 (SAMBUNGAN)

	Peruntukan Asal 2023 RM	Pelarasan 2023 RM	Peruntukan Akhir 2023 RM	Perbelanjaan Sebenar Dalam Asas Perbandingan 2023 RM	Varian Bajet 2023 RM
Perbelanjaan Operasi (Vot B)					
Perbelanjaan Emolumen	106,469,100	111,000	106,580,100	110,079,332	(3,499,232)
Bekalan dan Perkhidmatan	59,364,900	18,418,500	77,783,400	79,406,559	(1,623,159)
Bayaran-Bayaran lain	166,000	1,104,500	1,270,500	892,395	378,105
Jumlah Perbelanjaan Mengurus	166,000,000	19,634,000	185,634,000	190,378,286	(4,744,286)

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 2023

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 14 Mei 2024.

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.

(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

(a) Pengiktirafan Hasil

Hasil daripada Urusniaga Bukan Pertukaran

Hasil daripada urusniaga bukan pertukaran diukur pada nilai saksama dan diiktiraf pada kawalan mendapatkan aset jika pindahan itu adalah bebas daripada syarat dan terdapat kemungkinan bahawa manfaat ekonomi atau potensi perkhidmatan berkaitan dengan aset tersebut akan dijana kepada MIDA dan boleh diukur dengan pasti.

Hasil daripada Urusniaga Pertukaran

<u>Pendapatan faedah</u>

Hasil Faedah Terakru menggunakan Kaedah Kadar Faedah Berkesan.

Kadar Faedah Berkesan mendiskaun dengan tetap anggaran terimaan tunai masa hadapan melalui usia guna Aset Kewangan kepada Amaun Bawaan Bersih Aset tersebut. Kadar ini digunakan untuk menentukan Hasil Faedah setiap tempoh daripada prinsipal yang tertunggak.

<u>Pendapatan sewa</u>

Pendapatan sewa yang diterima daripada pajakan operasi ke atas pelaburan hartanah diambil kira mengikut asas garis lurus sepanjang tempoh pajakan dan dimasukkan sebagai hasil.

(b) Hartanah Pelaburan

Hartanah pelaburan terdiri daripada tanah pegangan bebas dipegang untuk hasil sewa jangka panjang atau untuk kenaikan modal atau kedua-duanya, dan tidak diduduki oleh MIDA.

Hartanah pelaburan diukur pada mulanya pada kos, termasuk kos urusniaga. Selepas pengiktirafan awal, hartanah pelaburan dinyatakan pada kos ditolak susutnilai dan penjejasan terkumpul. Tiada susutnilai pada pelaburan hartanah kerana ianya adalah tanah pegangan bebas.

Perbelanjaan berikutan dipermodalkan kepada nilai dibawa aset hanya apabila terdapat kemungkinan bahawa manfaat ekonomi masa hadapan yang berkaitan dengan perbelanjaan tersebut akan mengalir kepada MIDA dan kos unit tersebut boleh diukur dengan pasti. Semua pembaikan dan kos penyelenggaraan dibelanjakan apabila ditanggung. Apabila sebahagian daripada hartanah pelaburan diganti, nilai dibawa bagi bahagian yang diganti tidak diiktiraf.

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 hartanah 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 hartanah pelaburan.

(c) Hartanah, Loji dan Peralatan

Semua hartanah, loji dan peralatan kecuali kerja dalam pelaksanaan dinyatakan pada kos ditolak susutnilai dan penjejasan terkumpul. Susutnilai ke atas aset dalam kerja-kerja pembinaan bermula apabila aset tersebut sedia untuk digunakan. Hanya hartanah, loji dan peralatan berharga RM2,000 dan ke atas setiap unit dipermodalkan. Kos sesuatu unit hartanah, 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:

Pengubahsuaian pejabat	20% setahun
Kenderaan	20% setahun
Perkakasan 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) Hartanah, 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 hartanah, 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 hartanah, loji dan peralatan hendaklah dimasukkan ke dalam lebihan atau kurangan apabila item tersebut dinyahiktirafkan.

<u>Kerja Dalam Pelaksanaan</u>

Kerja dalam pelaksanaan dalam perakaunan akruan adalah merupakan aset yang masih dalam pembinaan, belum siap sepenuhnya dan belum digunakan untuk tujuan akhir ia dicadangkan. Kerja dalam pelaksanaan adalah termasuk aset alih, aset tidak alih dan aset tidak ketara.

Kos kerja dalam pelaksanaan diukur menggunakan kaedah sama seperti yang digunakan oleh aset-aset yang dikelaskan di bawah hartanah, loji dan peralatan. Kos kerja dalam pelaksanaan adalah berdasarkan nilai kontrak/perolehan. Kerja dalam pelaksanaan tidak disusutnilai.

(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.

<u>Pajakan operasi - MIDA sebagai penerima pajakan</u>
Pajakan aset di mana sebahagian besar daripada risiko dan ganjaran hakmilik 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.

<u>Pajakan operasi - MIDA sebagai pemberi pajakan</u>
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.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)

(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.

Kadar Faedah yang implisit dalam Pajakan ditakrifkan dalam piawaian sebagai kadar diskaun yang, pada insepsi 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 insepsi 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 Insepsi 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 Insepsi 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 mengguna 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 overhed 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 berasaskan jumlah kos pembelian dan penggunaan perisian tersebut. Kos tersebut dilunaskan mengikut anggaran tempoh hayat berguna selama 5 tahun.

(g) Penjejasan Aset Bukan Kewangan

<u>Penjejasan aset janaan tunai</u>
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.

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 pemiutang. Pemiutang diklasifikasikan sebagai liabiliti kewangan lain pada pengiktirafan awal. Liabiliti kewangan diiktiraf pada awalnya pada nilai saksama.

Pengukuran berikutan
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 pelarasan. MIDA mengiktiraf peruntukan di mana adanya obligasi kontraktual atau jika terdapat amalan terdahulu yang telah mewujudkan suatu obligasi kontraktual.

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

Pelan caruman wajib ialah pelan pencen 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.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)

(k) Manfaat Pekerja (Sambungan)

Pelan manfaat yang ditetapkan ialah pelan pencen yang bukan merupakan pelan caruman tetap. Pelan manfaat ditentukan adalah ganjaran pencen 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 arahan 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 pelarasan material kepada Amaun Bawaan Aset atau Liabiliti dalam tempoh masa hadapan.

<u>Peruntukan</u>
Peruntukan diukur pada anggaran terbaik perbelanjaan yang diperlukan untuk menyelesaikan obligasi pada tarikh pelaporan.

<u>Penjejasan Belum Terima</u>
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.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

3. Tunai dan Kesetaraan Tunai

	2023 RM	2022 RM
Tunai Dalam Tangan	12,453	19,778
Tunai di Bank	45,635,182	53,979,042
Deposit Jangka Pendek dengan Institusi Kewangan Berlesen	448,769,413	200,393,143
	494,417,048	254,391,963

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 2023 adalah 3.23% (2022: 2.27%) setahun. Deposit ini adalah terhad untuk kegunaan projek yang diluluskan.

4. Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran

	2023 RM	2022 RM
Pelbagai penghutang	264,523	12,938,985
Kerugian penjejasan terkumpul	(1,341)	(6,943)
	263,182	12,932,042
Pinjaman pekerja:	937,326	774,369
- Pembiayaan komputer	27,923	49,823
- Pinjaman kenderaan	909,403	724,546
Pendahuluan	-	15,990
Jumlah pinjaman dan akaun belum terima	1,200,508	13,722,401
Deposit diberi	6,122,777	6,013,330
Bayaran terdahulu	4,088,499	3,778,939
	11,411,784	23,514,670
Analisis:		
Semasa	5,977,088	20,533,771
Bukan Semasa	5,434,696	2,980,899
	11,411,784	23,514,670

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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

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

	2023 RM	2022 RM
Pada 1 Januari	6,943	48,022
Dibayar sepanjang tahun	-	(40,079)
Hapuskira	(6,740)	(1,000)
Penjejasan semasa	1,138	-
Pada 31 Disember	1,341	6,943

(b) 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, amaun yang tertunggak boleh dibayar balik secara bulanan melalui potongan gaji.

5. Kupon Belum Terima

	2023 RM	2022 RM
Pada 1 Januari	25,284,952	26,031,518
Pendapatan faedah meningkat	1,332,372	1,373,434
Penerimaan kupon	(2,120,000)	(2,120,000)
	24,497,324	25,284,952
Analisis:		
Semasa	2,120,000	2,120,000
Bukan Semasa	22,377,324	23,164,952
	24,497,324	25,284,952

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.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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 diisytiharkan oleh syarikat.

v) Sekiranya berlaku pembubaran, MIDA tidak akan mempunyai hak ke atas baki aset.

6. Pendahuluan Geran

	2023 RM	2022 RM
Pada 1 Januari	49,712,280	30,983,366
Pendahuluan tahun semasa	23,006,256	33,504,602
Belanja tahun semasa	(25,547,228)	(13,918,070)
Dipulangkan pada tahun semasa	(4,168,931)	(857,618)
	43,002,377	49,712,280

Analisis:		
Semasa	43,002,377	49,712,280
Bukan Semasa	-	-
	43,002,377	49,712,280

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.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

7. Hartanah, Loji dan Peralatan

	Pengubahsuaian Pejabat RM	Kenderaan RM	Perkakasan Komputer RM	Peralatan Pejabat RM	Kerja Dalam Pelaksanaan RM	Jumlah RM
Kos						
Pada 1 Januari 2023	41,886,010	7,239,700	12,656,352	2,607,726	1,995,000	66,384,788
Pertambahan	-	-	56,562	20,200	6,932,415	7,009,177
Pelupusan	-	(222,406)	(257,926)	(395,048)	-	(875,380)
Pindahan (Rujuk Nota 9)			-	-	(6,650,000)	(6,650,000)
Pada 31 Disember 2023	41,886,010	7,017,294	12,454,988	2,232,878	2,277,415	65,868,585
Susut Nilai Terkumpul dan Kerugian Penjejasan Terkumpul						
Pada 1 Januari 2023	41,375,239	6,201,815	8,435,050	2,051,013	-	58,063,117
Susut Nilai Semasa	154,967	419,336	1,395,196	55,368	-	2,024,867
Pelupusan	-	(222,404)	(257,874)	(243,029)	-	(723,307)
Pada 31 Disember 2023	41,530,206	6,398,747	9,572,372	1,863,352	-	59,364,677
Amaun Bawaan						
Pada 31 Disember 2023	355,804	618,547	2,882,616	369,526	2,277,415	6,503,908

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

7. Hartanah, Loji dan Peralatan (Sambungan)

	Pengubahsuaian Pejabat RM	Kenderaan RM	Perkakasan Komputer RM	Peralatan Pejabat RM	Kerja Dalam Pelaksanaan RM	Jumlah RM
Kos						
Pada 1 Januari 2022	41,377,774	7,162,270	12,458,843	2,823,566	-	63,822,453
Pertambahan	508,236	525,001	267,075	135,771	1,995,000	3,431,083
Pelupusan	-	(447,571)	(69,566)	(351,611)	-	(868,748)
Pada 31 Disember 2022	41,886,010	7,239,700	12,656,352	2,607,726	1,995,000	66,384,788
Susut Nilai Terkumpul dan Kerugian Penjejasan Terkumpul						
Pada 1 Januari 2022	41,271,095	6,163,395	7,133,173	2,028,462	-	56,596,125
Susut Nilai Semasa	104,144	485,988	1,371,430	86,941	-	2,048,503
Pelupusan	-	(447,568)	(69,553)	(64,390)	-	(581,511)
Pada 31 Disember 2022	41,375,239	6,201,815	8,435,050	2,051,013	-	58,063,117
Amaun Bawaan						
Pada 31 Disember 2022	510,771	1,037,885	4,221,302	556,713	1,995,000	8,321,671

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

7. Hartanah, Loji dan Peralatan (Sambungan)

Kerja Dalam Pelaksanaan

	2023 RM	2022 RM
Kos		
Pada 1 Januari	1,995,000	-
Pertambahan	6,932,415	1,995,000
Pindahan	(6,650,000)	-
Pada 31 Disember	2,277,415	1,995,000

8. Aset Pajakan

	Tanah Pajakan RM	Bangunan Pajakan RM	Jumlah RM
Kos			
Pada 1 Januari 2023	42,007,783	96,249,759	138,257,542
Pertambahan	-	-	-
Pelupusan	-	-	-
Pada 31 Disember 2023	42,007,783	96,249,759	138,257,542
Pelunasan Terkumpul			
Pada 1 Januari 2023	3,386,082	16,683,291	20,069,373
Pelupusan	-	-	-
Caj Tahun Semasa	420,078	1,924,995	2,345,073
Pada 31 Disember 2023	3,806,160	18,608,286	22,414,446
Amaun Bawaan			
Pada 31 Disember 2023	38,201,623	77,641,473	115,843,096

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.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

8. Aset Pajakan (Sambungan)

	Tanah Pajakan RM	Bangunan Pajakan RM	Jumlah RM
Kos			
Pada 1 Januari 2022	42,007,783	96,249,759	138,257,542
Pertambahan	-	-	-
Pelupusan	-	-	-
Pada 31 Disember 2022	42,007,783	96,249,759	138,257,542
Pelunasan Terkumpul			
Pada 1 Januari 2022	2,966,004	14,758,296	17,724,300
Pelupusan	-	-	-
Caj Tahun Semasa	420,078	1,924,995	2,345,073
Pada 31 Disember 2022	3,386,082	16,683,291	20,069,373
Amaun Bawaan			
Pada 31 Disember 2022	38,621,701	79,566,468	118,188,169

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

9. Aset Tak Ketara

	Dana Mengurus RM	Dana Pembangunan RM	Jumlah RM
Kos			
Pada 1 Januari 2023	1,266,700	23,412,324	24,679,024
Pertambahan	-	-	-
Pindahan	-	6,650,000	6,650,000
Pelupusan	-	-	-
Pada 31 Disember 2023	1,266,700	30,062,324	31,329,024
Pelunasan Terkumpul			
Pada 1 Januari 2023	506,680	10,568,138	11,074,818
Pelupusan	-	-	-
Caj Tahun Semasa	253,340	4,618,399	4,871,739
Pada 31 Disember 2023	760,020	15,186,537	15,946,557
Amaun Bawaan			
Pada 31 Disember 2023	506,680	14,875,787	15,382,467

	Dana Mengurus RM	Dana Pembangunan RM	Jumlah RM
Kos			
Pada 1 Januari 2022	1,266,700	23,147,804	24,414,504
Pertambahan	-	264,520	264,520
Pindahan	-	-	-
Pelupusan	-	-	-
Pada 31 Disember 2022	1,266,700	23,412,324	24,679,024
Pelunasan Terkumpul			
Pada 1 Januari 2022	253,340	6,272,264	6,525,604
Pelupusan	-	-	-
Caj Tahun Semasa	253,340	4,295,874	4,549,214
Pada 31 Disember 2022	506,680	10,568,138	11,074,818
Amaun Bawaan			
Pada 31 Disember 2022	760,020	12,844,186	13,604,206

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

10. Hartanah Pelaburan

	2023 RM	2022 RM
Kos pada 1 Januari/31 Disember	326,810	326,810
Pendapatan Sewa daripada Hartanah Pelaburan	1,106,258	774,250

Nilai saksama hartanah pelaburan dibawa pada kos berjumlah RM198,056,000. Nilai saksama ditentukan berdasarkan penilaian terakhir dilakukan oleh Jabatan Penilaian dan Perkhidmatan Harta (JPPH) pada 4 Oktober 2022.

11. Akaun Belum Bayar

	2023 RM	2022 RM
Pelbagai Pemiutang	6,806	167,057
Wang Jaminan Pelaksanaan	1,053,679	1,010,152
	1,060,485	1,177,209
Deposit Diterima	317,024	315,824
Perbelanjaan Terakru	14,523,581	27,713,650
	15,901,090	29,206,683
Analisis:		
Semasa	15,566,647	28,755,979
Bukan Semasa	334,443	450,704
	15,901,090	29,206,683

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

12. Geran Tertunda

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

	Dana Pelaburan Strategik dan Dana Projek Berimpak Tinggi RM	Dana Strategik Pelaburan Tempatan RM	Dana Menaiktaraf dan Memperbaiki Infrastruktur Asas Kawasan Perindustrian Sedia Ada RM	Kajian-Kajian Perindustrian & Lain-Lain RM	Jumlah RM
Pada 1 Januari 2023	38,745,993	41,574,065	37,053,525	144,914,208	262,287,791
Diterima pada Tahun Semasa	510,000,000	122,976,656	10,000,000	241,000,000	883,976,656
Faedah Diterima Tahun Semasa	-	-	-	1,259,895	1,259,895
Faedah Terakru	-	-	-	161,758	161,758
Pulangan Geran Dari Syarikat	-	48,000	-	-	48,000
Pulangan Geran ke MITI	-	-	-	(8,253,982)	(8,253,982)
Belanja Dibayar pada Tahun Semasa	(458,327,756)	(123,482,102)	(28,874,918)	(49,449,930)	(660,134,706)
Pada 31 Disember 2023	90,418,237	41,116,619	18,178,607	329,631,949	479,345,412

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

12. Geran Tertunda (Sambungan)

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

	Dana Pelaburan Strategik dan Dana Projek Berimpak Tinggi RM	Dana Strategik Pelaburan Tempatan RM	Dana Menaiktaraf dan Memperbaiki Infrastruktur Asas Kawasan Perindustrian Sedia Ada RM	Kajian-Kajian Perindustrian & Lain-Lain RM	Jumlah RM
Pada 1 Januari 2022	15,461,211	(73,785,223)*	30,187,600	150,671,167	122,534,755
Diterima pada Tahun Semasa	99,000,000	205,591,718	40,301,650	177,511,886	522,405,254
Faedah Diterima Tahun Semasa	-	-	-	1,217,362	1,217,362
Faedah Terakru	-	-	-	262,083	262,083
Pelarasan	-	12,515,127	-	(12,515,127)	-
Pulangan Geran Dari Syarikat	20,954	195,814	-	-	216,768
Pulangan Geran ke MITI	-	-	-	(28,354,865)	(28,354,865)
Belanja Dibayar pada Tahun Semasa	(75,736,172)	(102,943,371)	(33,435,725)	(143,878,298)	(355,993,566)
Pada 31 Disember 2022	38,745,993	41,574,065	37,053,525	144,914,208	262,287,791

* Baki awal Dana Strategik Pelaburan Tempatan (DISF) menunjukkan baki negatif berikutan peruntukan dana tidak mencukupi untuk membuat pembayaran tuntutan geran tahun 2021 berjumlah RM73.8 million. Pembayaran telah dibuat pada bulan Januari 2022 setelah menerima peruntukan tahun 2022 daripada Kementerian Kewangan Malaysia.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

12. Geran Tertunda (Sambungan)

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

	Akaun Sumbangan RM	BTC-OSC RM	PENJANA RM	Lain-Lain RM	Jumlah RM
Pada 1 Januari 2023	484,161	13,649,517	1,562,052	3,647,213	19,342,943
Diterima pada Tahun Semasa	153,850	-	-	24,318,404	24,472,254
Belanja Dibayar pada Tahun Semasa	(111,113)	(3,281,269)	(1,562,052)	(2,176,636)	(7,131,070)
Pada 31 Disember 2023	526,898	10,368,248*	-	25,788,981	36,684,127

* Jumlah kos keseluruhan pelaksanaan projek *Business Travellers Centre - One Stop Center* (BTC-OSC) adalah RM23.28 juta berbanding jumlah keseluruhan peruntukan sebanyak RM 33.63 juta yang terdiri daripada dana Kerajaan (RM17.94 juta) dan kutipan dana pelawat perniagaan jangka pendek (RM15.69 juta). Baki daripada dana tersebut yang berjumlah RM10.35 juta (setelah mengambilkira semua jumlah pemulangan tuntutan bayaran balik Wang Pelawat Perniagaan Jangka Pendek kepada syarikat) telah diperuntukkan semula bagi membiayai sebahagian kos penubuhan Pusat Sehenti (OSC) di Ibu Pejabat MIDA (*Invest Malaysia Facilitation Centre - IFMC*) seperti dipersetujui oleh Kementerian Kewangan Malaysia (MoF) melalui surat bertarikh 11 Disember 2023. Perbezaan baki akaun dan baki laporan akhir projek berjumlah RM11,400.00 merupakan bayaran balik Wang Pelawat Perniagaan Jangka Pendek yang akan dibuat kepada 2 buah syarikat pada tahun 2024.

	Akaun Sumbangan RM	BTC-OSC RM	PENJANA RM	Lain-Lain RM	Jumlah RM
Pada 1 Januari 2022	882,360	5,782,680	2,277,268	12,616,526	21,558,834
Diterima pada Tahun Semasa	115,990	-	16,500,000	2,071,205	18,687,195
Pelarasan	-	15,693,956	-	-	15,693,956
Belanja Dibayar pada Tahun Semasa	(514,189)	(7,827,119)	(17,215,216)	(11,040,518)	(36,597,042)
Pada 31 Disember 2022	484,161	13,649,517	1,562,052	3,647,213	19,342,943

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

12. Geran Tertunda (Sambungan)

(iii) Geran Tertunda – Akaun Pembangunan MIDA

	2023 RM	2022 RM
Pada 1 Januari	2,000,820	9,716,635
Diterima pada Tahun Semasa	6,000,000	1,500,000
Pelunasan		
-Pelunasan Hartanah, loji dan peralatan	-	(501,199)
-Pelunasan Aset tak ketara	-	(143,100)
Kerja Dalam Pelaksanaan	(2,277,415)	(1,995,000)
Pelunasan Pada Tahun Semasa	(4,655,000)	(6,576,516)
Pada 31 Disember	1,068,405	2,000,820
Jumlah Geran Tertunda	**517,097,944**	**283,631,554**

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

13. Peruntukan Imbuhan Tahunan

	2023 RM	2022 RM
Pada 1 Januari	3,442,692	5,844,300
Imbuhan Tahunan Dibayar	(2,927,954)	(5,800,158)
Lebihan Peruntukan	(514,738)	(44,142)
Peruntukan Semasa	4,181,070	3,442,692
Pada 31 Disember	4,181,070	3,442,692

Imbuhan Tahunan Prestasi terakru kepada kakitangan pada asas tahunan tertakluk kepada pencapaian prestasi yang telah ditetapkan. Peruntukan ini adalah satu anggaran amaun yang perlu 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

	2023 RM	2022 RM
Pada 1 Januari	26,240	26,259
Pertambahan	1,220	1,221
Bayaran Tertunda Obligasi Pajakan	(1,240)	(1,240)
	26,220	26,240
Analisis:		
Semasa	1,240	1,240
Bukan Semasa	24,980	25,000
	26,220	26,240

Analisis berkontrak kematangan aliran tunai tidak terdiskaun:

	2023 RM	2022 RM
Kurang daripada satu tahun	1,240	1,240
Antara satu hingga lima tahun	6,200	6,200
Lima tahun dan ke atas	105,400	106,640
Jumlah obligasi pajakan tidak terdiskaun pada 31 Disember	112,840	114,080
Amaun diiktiraf dalam untung rugi		
Belanja faedah	1,220	1,221

Kadar faedah tahunan obligasi pajakan ialah 4.65% (2022: 4.65%).

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

15. Manfaat Pekerja

	2023 RM	2022 RM
Pada 1 Januari	6,585,821	13,645,780
Kesan Penggunaan MPSAS 25	-	(12,225,205)
Pelarasan Terlebih Peruntukan	(5,607,294)	-
Caruman Dibayar	(978,527)	(1,420,575)
Peruntukan Tahun Semasa	5,549,333	6,585,821
Pertambahan Caruman	2,279,206	-
Pada 31 Disember	7,828,539	6,585,821
Analisis:		
Semasa	853,479	829,927
Bukan Semasa	6,975,060	5,755,894
	7,828,539	6,585,821

Pelan manfaat ini adalah anugerah wang tunai sebagai ganti cuti rehat terkumpul. Hadiah wang tunai ini diberikan kepada pekerja yang tidak dapat menggunakan semua cuti mereka sehingga maksimum 180 hari disebabkan kepentingan perkhidmatan. Anugerah wang tunai dibayar pada hari terakhir bekerja selepas pengiraan dibuat.

Kesan Penggunaan MPSAS

Berdasarkan MPSAS 25 (Employee Benefit), bayaran manfaat kakitangan yang selepas persaraan pekerja diiktiraf sebagai belanja dalam Penyata Prestasi Kewangan bagi tahun semasa. Manakala peruntukan manfaat kakitangan selepas persaraan ditunjukkan dalam Penyata Kewangan di bawah liabiliti.

Peruntukan manfaat kakitangan selepas persaraan telah dinilai semula pada nilai saksama dengan mengambilkira kriteria berikut:

i. Menggunakan jadual gaji maksima;
ii. Mengambil kira nilai semasa hari bagi gantian cuti rehat setiap warga;
iii. Jumlah maksima hari adalah 180 hari

Perubahan seperti yang dinyatakan semula adalah disebabkan MIDA telah membuat pengiraan baru untuk peruntukan manfaat kakitangan dengan mengikut kriteria-kriteria baharu seperti yang telah ditetapkan dan tertakluk di dalam MPSAS 25.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

16. Aset Bersih

(i) Kumpulan Wang Terkumpul Mengurus

	2023 RM	2022 RM
Pada 1 Januari	167,101,731	182,803,415
Diterima pada Tahun Semasa	167,634,000	158,675,000
Faedah atas Deposit di Bank	9,826,283	4,536,472
Pendapatan/Keuntungan lain	11,685,223	17,122,675
Belanja Dibayar pada Tahun Semasa	(867,445,477)	(597,842,254)
Pendapatan Tertunda	674,198,191	401,806,423
Pada 31 Disember	162,999,951	167,101,731

(ii) Kumpulan Wang Terkumpul Pembiayaan Komputer

	2023 RM	2022 RM
Pada 1 Januari/31 Disember	350,000	350,000

(iii) Kumpulan Wang Terkumpul Pinjaman Kenderaan

	2023 RM	2022 RM
Pada 1 Januari/31 Disember	3,000,000	3,000,000

17. Penerimaan daripada Geran Kerajaan

	2023 RM	2022 RM
Geran tanpa syarat:		
Geran Kerajaan - Operasi	167,634,000	158,675,000

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

18. Pendapatan Sewaan

	2023 RM	2022 RM
Sewa Hartanah Pelaburan	1,106,258	774,250
Sewa Ruang Pejabat	921,805	569,262
Sewa Tempat Letak Kereta	183,116	180,000
	2,211,179	1,523,512

19. Pendapatan Faedah / Keuntungan Hibah

	2023 RM	2022 RM
Faedah Deposit di Bank	9,157,182	3,676,942
Hibah Diterima dari Bank	472,985	53,885
Faedah Terakru	165,862	777,425
Faedah Pinjaman Kenderaan	28,564	25,676
Keuntungan Pembiayaan Komputer	1,690	2,544
	9,826,283	4,536,472

20. Lain-lain Pendapatan

	2023 RM	2022 RM
Pelarasan Kesan Penggunaan MPSAS 25	-	12,225,205
Kupon Dividen	1,332,372	1,373,434
Sijil Digital	3,474,040	1,135,482
Yuran Taska	273,502	308,690
Pulangan Value Added Tax (VAT)	197,036	281,775
Pelbagai Pendapatan	1,016,552	165,351
Pelbagai Yuran	3,097,600	-
	9,391,102	15,489,937

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

21. Upah, Gaji dan Manfaat Pekerja

	2023 RM	2022 RM
Gaji dan Upah	74,227,670	72,244,562
Elaun Tetap	10,049,465	9,738,449
Sumbangan Berkanun untuk Kakitangan	14,354,127	14,275,700
Elaun Lebih Masa	1,284,958	1,387,077
Faedah-Faedah Kewangan Lain	10,163,112	15,198,044
	110,079,332	112,843,832

22. Belanja Susut Nilai dan Pelunasan

	2023 RM	2022 RM
Hartanah, Loji dan Peralatan	2,024,867	2,048,503
Aset Pajakan	2,345,073	2,345,073
Aset Tak Ketara	4,871,739	4,549,214
	9,241,679	8,942,790

23. Belanja Lain

	2023 RM	2022 RM
Pengangkutan Barang-Barang	676,745	952,838
Bekalan dan Bahan-Bahan Lain	1,160,334	1,488,069
Bayaran-Bayaran Lain	737,965	1,863,041
Hutang Ragu	1,138	-
Hapuskira Loji dan Peralatan	152,072	287,237
	2,728,254	4,591,185

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:

	2023 RM	2022 RM
Jumlah Ganjaran (RM)	956,262	831,486
Bilangan Ahli (Orang)	17	14

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

24. Pendedahan Pihak Berkaitan (Sambungan)

Ganjaran Pengurusan Utama

	2023 RM	2022 RM
Gaji	451,591	420,054
Elaun *	450,759	351,814
Imbuhan Prestasi	53,912	59,618
	956,262	831,486

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

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 terhutang 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.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

25. Instrumen Kewangan – Pengurusan Risiko Kewangan (Sambungan)

Pinjaman dan Akaun Belum Terima daripada Urusniaga Pertukaran (Sambungan)
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.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

25. Instrumen Kewangan – Pengurusan Risiko Kewangan (Sambungan)

Kualiti kredit pinjaman dan akaun belum terima adalah seperti berikut:

	Tidak Lampau Tempoh atau Terjejas RM	Lampau Tempoh tetapi Tidak Terjejas < 30 hari RM	30 - 90 hari RM	90 - 180 hari RM	> 180 hari RM	Jumlah Tidak Terjejas RM	Lampau Tempoh dan Terjejas RM	Jumlah RM
2023								
Pelbagai penghutang	209,308	33,405	7,533	3,537	9,399	263,182	1,341	264,523
Pendahuluan	-	-	-	-	-	-	-	-
Pinjaman pekerja	937,326	-	-	-	-	937,326	-	937,326
Kupon belum terima	24,497,324	-	-	-	-	24,497,324	-	24,497,324
Pendahuluan geran	43,002,377	-	-	-	-	43,002,377	-	43,002,377
Jumlah	68,646,335	33,405	7,533	3,537	9,399	68,700,209	1,341	68,701,550
2022								
Pelbagai penghutang	777,360	26,983	15,705	3,470	12,108,524	12,932,042	6,943	12,938,985
Pendahuluan	15,990	-	-	-	-	15,990	-	15,990
Pinjaman pekerja	774,369	-	-	-	-	774,369	-	774,369
Kupon belum terima	25,284,952	-	-	-	-	25,284,952	-	25,284,952
Pendahuluan geran	49,712,280	-	-	-	-	49,712,280	-	49,712,280
Jumlah	76,564,951	26,983	15,705	3,470	12,108,524	88,719,633	6,943	88,726,576

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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 RM	30 hari – 1 tahun RM	2 – 5 tahun RM	> 5 tahun RM	Jumlah RM
2023					
Pelbagai Pemiutang	6,806	-	-	-	6,806
Wang Jaminan Pelaksanaan	-	728,158	325,521	-	1,053,679
Obligasi pajakan	1,240	-	4,960	106,640	112,840
Jumlah	8,046	728,158	330,481	106,640	1,173,325
2022					
Pelbagai Pemiutang	167,057	-	-	-	167,057
Wang Jaminan Pelaksanaan	-	914,993	95,159	-	1,010,152
Obligasi pajakan	1,240	-	4,960	107,880	114,080
Jumlah	168,297	914,993	100,119	107,880	1,291,289

Risiko Pasaran

Risiko pasaran adalah risiko perubahan dalam harga pasaran seperti kadar pertukaran asing dan kadar faedah yang kemungkinan menjejaskan 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.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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 21 cawangan luar negara. Pendedahan kepada MIDA yang timbul daripada risiko pertukaran matawang asing adalah minimum. MIDA memantau risiko dengan menghantar kiriman wang sekali setiap 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 RM	Kematangan 3 Bulan atau Kurang RM
Tunai dan Kesetaraan Tunai		
31 Disember 2023	3.23%	448,769,413
31 Disember 2022	2.27%	200,393,143

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.

	2023		2022	
	Nilai Bawaan RM	Nilai Saksama RM	Nilai Bawaan RM	Nilai Saksama RM
Pinjaman pekerja:				
- Pembiayaan komputer	27,923	28,177	49,823	51,311
- Pinjaman kenderaan	909,403	913,837	724,546	727,227
Jumlah	937,326	942,014	774,369	778,538

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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 diskaun 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:

	2023 RM	**2022 RM**
Aset Tak Ketara	6,622,069	4,655,000

28. 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].

29. Maklumat Bajet

Bajet diluluskan pada asas tunai ubahsuai secara pengelasan. Bajet yang diluluskan meliputi tempoh fiskal daripada 1 Januari 2023 hingga 31 Disember 2023.

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.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

29. Maklumat Bajet (Sambungan)

Penyesuaian antara jumlah sebenar secara setanding seperti yang dinyatakan dalam Penyata Prestasi Bajet dan Penyata Aliran Tunai bagi tahun berakhir 31 Disember 2023 adalah seperti berikut:

	Operasi RM	Pelaburan RM	Pembiayaan RM	Jumlah RM
Amaun Sebenar dalam Asas Perbandingan yang Dibentangkan Dalam Bajet dan Penyata Perbandingan Sebenar	(190,378,286)	-	-	(190,378,286)
Perbezaan Asas				
(i) Pendapatan Sebenar	189,062,565	-	-	189,062,565
(ii) Perbezaan Asas yang Lain	8,160,986	(6,926,235)	240,176,293	241,411,044
Jumlah Sebenar dalam Penyata Aliran Tunai	6,845,265	(6,926,235)	240,176,293	240,095,323

30. 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.

06
MEET MIDA

MEET MIDA

ADDRESS OF MIDA HEADQUARTERS AND MIDA OFFICES IN MALAYSIA AND AROUND THE WORLD

MIDA's initiatives to drive both domestic and foreign investments rely on strong collaboration and proactive investor support to ensure the rapid development of projects in the manufacturing and services sectors. Investors can take advantage of MIDA's extensive global network, which includes the Headquarters in Kuala Lumpur, various state offices across Malaysia, and international offices in regions such as the Asia Pacific, the Middle East, North America, and Europe.

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21
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