



ANNUAL REPORT

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MALAYSIAN INVESTMENT DEVELOPMENT AUTHORITY

# STRENGTHENING



## 01

### STEADFAST ADMIST CHALLENGES

MIDA's Chairman, Dato' Abdul Majid, shares MIDA's ongoing efforts in spearheading the nation's investment agenda and how the challenges brought forth by the pandemic served as a catalyst for MIDA to further innovate to ensure continuous investments into the country.

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### RESILIENCE IN THE FACE OF ADVERSITY

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## ECONOMIC RECOVERY

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**DATO' ABDUL MAJID AHMAD KHAN**

Chairman, MIDA

The Malaysian Government's commitment to balancing economic growth with public health was evidenced in the enforcement of the Movement Control Order (MCO). The Government also introduced several initiatives to spur economic recovery and mitigate the spread of the virus. These include the implementation of the Prihatin Rakyat Economic Stimulus Package worth RM250 billion and the *Pelan Jana Semula Ekonomi Negara* (PENJANA) valued at RM35 billion. In addition, RM10 billion was allocated under the Prihatin Supplementary Initiative Package (KITA PRIHATIN) to support the business sectors in Malaysia. These initiatives aimed to minimise the adverse impact of the pandemic as well as to stimulate the economy and investments in the country.

MIDA played an important role in the implementation of the technical aspects of the MCO to ensure that economic activities could be conducted smoothly throughout the period. We assisted the Ministry of International Trade and Industry (MITI) in granting approvals to operate, particularly to vital sub-sectors.

## STEADFAST AMIDST CHALLENGES

The year 2020 witnessed challenges that were unprecedented in scale. The onset of the COVID-19 pandemic, which impacted the global economy and investments, was a crisis unlike any other experienced in recent years. Malaysia was not spared from the far-reaching implications of the pandemic such as disruptions to supply chains, productivity and the growth plans of businesses across the globe. However, these challenges served as a driving force for MIDA to explore new initiatives to further empower the national investment agenda.

## Positive Prospects

Malaysia's economic forecast remains positive despite uncertainties in the global business landscape. The International Monetary Fund (IMF), World Bank and Fitch Ratings project that the country will recover in 2021 with Gross Domestic Product (GDP) growing between 6.7 percent and 7.8 percent, driven by increased global demand for selected products. This is expected to positively impact export-oriented industries in the country, such as electrical and electronics and rubber products.

Specifically, IMF indicates that Malaysia will grow at an average of 6.5 percent in 2020, thus ranking the country as one of the fastest-growing economies among the ASEAN-5 countries – Indonesia, Thailand, Philippines and Vietnam – based on the GDP growth forecast.

Malaysia emerged at 12th place among 190 economies in the World Bank's Doing Business 2020 report. This was a stark improvement compared to the previous year in which the country was ranked in 15th place.

**MIDA will continue to accelerate the adoption of the Industry 4.0 framework to position Malaysia as one of the regional frontrunners in digital economy.**

In addition, Malaysia was placed 5th in a Bloomberg study published in December 2020, which measured the prospects of 17 developing markets for 2021 based on 11 economic and financial performance indicators. These achievements showcase that Malaysia holds a favourable reputation globally and remains the preferred destination for investors.

Malaysia has proven that it is on the right track to achieving its goal of enhancing competitiveness, productivity and governance to promote a conducive investment environment. As such, reform initiatives, blueprints and policies will be further intensified to accelerate economic development in the country.

## Empowering the Digital Transformation

The Government stressed the importance of Industry 4.0 to encourage companies to embrace digitalisation, in line with the national aspirations to achieve a developed nation status and its Industry4WD goals. The integrated adoption of Industry 4.0 in scalable phases will motivate businesses to grow and reconfigure their operations in response to rapid technology growth.

The pandemic is likely to remain for the foreseeable future. This in turn will foster a business landscape wherein automation and digitalisation are no longer options, but necessities to ensure business continuity.

MIDA will continue to accelerate the adoption of the Industry 4.0 framework. This will surely position Malaysia as one of the regional frontrunners in the digital economy with inclusive, responsible and sustainable socio-economic growth. MIDA remains committed and always ready to ensure that Malaysia remains responsive to the needs of the business sector as well as relevant in the wave of digitalisation.

## Marching Forward with Confidence

I would like to extend my sincere appreciation to the Board of Directors, Management and all MIDA staff for their endless commitment and passion in fulfilling their respective duties.

I am confident that the unexpected challenges faced in 2020 will serve as a catalyst for the staff to innovate and explore new avenues for growth. Together, our efforts will ensure that Malaysia remains investor-friendly as we continue to secure quality investments into the country.

MIDA will continue to implement initiatives in line with the present needs of the market. We will continue to forge close relationships with industry stakeholders to safeguard the inflow of investments into the country. Developments in global business trends and methods will be applied in the national investment landscape to attract investors and foster a conducive business climate in the interest of the nation's economic prosperity.

**DATO' AZMAN MAHMUD***Chief Executive Officer, MIDA*

Malaysia recorded a total of RM164 billion approved investments across 4,599 projects in the manufacturing, services and primary sectors in 2020. These projects are expected to create 114,673 new job opportunities in various sectors as soon as they are implemented.

Foreign Direct Investments (FDI) accounted for 62 percent (RM56.6 billion) of the total approved investments in the manufacturing sector, whereas Domestic Direct Investments (DDI) contributed the remaining 38 percent (RM34.7 billion). The improved DDI and FDI performance of 22.6 percent and 3.9 percent respectively in 2020 compared to 2019 is a proud achievement for the country when taking into consideration the challenging economic landscape.

**New Normal, Renewed Vigour**

Undeniably, the pandemic is serving as an impetus for MIDA to forge ahead.

## RESILIENCE IN THE FACE OF ADVERSITY

In 2020, the capabilities of Governments, organisations, businesses and individuals across the globe were put to the test, and Malaysia was not exempted. The outbreak of the COVID-19 pandemic demanded the perseverance of all parties, particularly in embracing the new normal which influenced daily life and altered the business landscape. Hence, elaborate planning and implementation were essential in ensuring that MIDA, as the frontline of the nation's economy, was able to fulfil its role effectively.

Movement and travel restrictions under the new normal pushed MIDA to be more creative and innovative in the implementation of initiatives and strategies, in line with our mission and vision to promote Malaysia as the preferred investment destination.

Since March 2020, the Government launched a series of initiatives that revolved around the 6R Strategy of Resolve, Resilience, Restart, Recovery, Revitalise and Reform. Through the combination of fiscal and non-fiscal measures, the Government aimed to protect the public, support businesses and strengthen the economy, thus achieving a balance in all aspects.

MIDA played an important role in safeguarding the continuity of investment projects during this challenging period. During the early stages of the Movement Control Order (MCO), MIDA was involved in reopening crucial businesses. We also provided relevant inputs in the formulation of policies and strategies to ensure that industries remain sustainable without compromising public safety.



**MIDA remains committed to supporting investor-friendly policies that foster a conducive and stable business environment.**

## An Investor-Friendly Approach

In addition, MIDA intensified efforts to reach more local and foreign business communities through the involvement in 500 engagement sessions to communicate the latest information and policies to businesses that were affected by the pandemic. The networking sessions were conducted through various online and digital platforms for the convenience of investors.

The One Stop Centre (OSC) was established on 2 October 2020 through collaboration between MIDA, the Ministry of International Trade and Industry (MITI), the Immigration Department of Malaysia, the Ministry of Health Malaysia (MOH) as well as other Ministries and agencies. Its objective was to facilitate the movement of business travellers into Malaysia during the pandemic by expediting the approval process for business travellers to enter the country. This also ensured that the implementation of high-profile investment projects was within the stipulated time frame. At the same time, the Business Travellers Centre (BTC) at KLIA eased the entry of business travellers who were conducting business in Malaysia during this period.

MIDA focused on enhancing digital capabilities and productivity, particularly in service delivery and implementation through initiatives such as the Enterprise Transformation System (e-TRANS). Moreover, portals for e-Manufacturing Licence 2.0 (e-ML 2.0) and e-incentive 2.0 applications were developed alongside the JPC Online Application Module for online duty import/sales tax exemption applications. The automated, end-to-end application process aims to reduce the processing period for company applications, further enhancing MIDA's commitment to

its Client Charter in accordance with the Government's digital transformation agenda.

## Ongoing Commitment for the Nation

MIDA remains committed to supporting investor-friendly policies that foster a conducive and stable business environment. The Twelfth Malaysia Plan (2021-2025) and the New Industrial Master Plan outline long-term strategies to generate a sustainable and high value-added economy as part of the final stages of the 6R "Reform" strategy. In this context, MIDA will continue to play a critical role as the intermediary between business communities and policy decision-makers to ensure the careful and effective implementation of strategies and plans.

Moving into 2021, uncertainties in the coming years due to the pandemic will undoubtedly be a cause for concern among the business communities. However, MIDA is constantly prepared to serve as the facilitator of the nation's investment agenda in the new normal.

The National COVID-19 Immunisation Programme that is actively being carried out serves as a silver lining for Malaysians to return to normalcy in daily life and economic activities. MIDA is optimistic that the vaccination programme coupled with the commitment of relevant stakeholders will secure the nation's economic growth and prosperity. Ongoing initiatives and the cooperation of all parties will be key to us overcoming adversity which, with hope and enthusiasm, will surely end in triumph.

# 03



## About MIDA



## Board of Directors

### THE PILLARS OF EXCELLENCE

Leadership is the foundation for excellence in any organisation. MIDA is helmed by high-calibre and competent directors who are paving the way to ensure that the organisation remains on the right track.



**DATO' ABDUL MAJID AHMAD KHAN**  
Chairman  
Malaysian Investment Development Authority (MIDA)



**DATO' AZMAN MAHMUD**  
Chief Executive Officer  
Malaysian Investment Development Authority (MIDA)



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



**MR. MA SIVANESAN S/O MARIMUTHU @ MUTHIAH**  
Under Secretary  
Tax Division  
Ministry of Finance (MOF)



**MR. MARZUNISHAM OMAR**  
Deputy Governor  
Bank Negara Malaysia (BNM)



**ASSOCIATE PROF. DR. MUHAMMAD ABDULLAH HAJI ZAIDEL**  
Director  
State Economic Planning Unit, Sarawak



**DATUK YONG  
TECK SHING**  
Executive Director  
Malaysia China Business  
Council (MCBC)



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



**DATO' MAHMUD ABBAS**  
Chairman  
Halal Development  
Corporation (HDC)



**DATO' DR. GURDIAL  
SINGH NIJAR**  
Advocate  
GS Nijar Advocates



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



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



**MR. MOHD SOFIYUDDIN  
AHMAD TABRANI**  
Partner  
Zaid Ibrahim & Co.



**MS. RAHIMAH MAJID**  
Advocate  
RM Jarin & Co

## Senior Management

### THE TOWER OF STRENGTH

Success is founded upon the collective commitment and individual expertise of an exceptional team. MIDA's top management is committed to ensuring that every department fulfils their respective roles effectively and achieves MIDA's goals through a shared vision.



**DATO' AZMAN MAHMUD**  
Chief Executive Officer



**ARHAM ABDUL RAHMAN**  
Deputy Chief Executive  
Officer I



**AHMAD KHAIRUDDIN  
ABDUL RAHIM**  
Deputy Chief Executive  
Officer II



**ROESLINA ABBAS**  
Senior Executive Director  
Strategic Planning and  
Development (Manufacturing  
and Services)  
(from 17 August 2020)  
**Executive Director**  
Services Development  
(until 16 August 2020)



**MOHAMED ZUHARI  
MOHAMED NOR**  
Executive Director  
Corporate Management  
Services



**MOHD ZULKAFLI ISMAIL**  
Executive Director  
Post Investment  
(until 17 December 2020)



**LIM BEE VIAN**  
Executive Director  
Services Development  
(from 17 August 2020)  
**Executive Director**  
Strategic Planning (Services)  
(until 16 August 2020)



**SIVASURIYAMOORTHY A/L  
SUNDARA RAJA**  
Executive Director  
Investment Promotion



**JASBIR KAUR A/P  
BACHAN SINGH**  
**Executive Director**  
Manufacturing Development  
(Non-Resource)



**CHOO WAI MENG**  
**Executive Director**  
Strategic Planning  
(Manufacturing)



**MOHAMAD ISMAIL  
ABU BAKAR**  
**Executive Director**  
Manufacturing Development  
(Resource)



**ZALINA ZAINOL**  
**Executive Director**  
Planning Services  
(from 17 August 2020)  
**Director**  
Corporate Communications  
(until 16 August 2020)



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



**WAN HASHIMAH  
WAN SALLEH**  
**Director**  
Green Technology



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



**NORMI ALIAS**  
**Director**  
Human Resource  
Management



**NOR'AINI MAT TALHA**  
**Director**  
National Investment  
Secretariat  
(until 6 September 2020)



**NAJIHAH ABAS**  
**Director**  
Building Technology and  
Lifestyle



**NOOR AIEDA AHMAD**  
**Director**  
Post-Investment and  
Infrastructure Support



**AHMAD ZUKAN GHAZALI**  
**Director**  
Information Technology  
System Development



**JEYASIGAN A/L  
NARAYANAN NAIR**

Director  
Machinery and Metal



**SIKH SHAMSUL IBRAHIM  
SIKH ABDUL MAJID**

Director  
Foreign Investment Promotion  
(from 13 January 2020)  
Director  
Domestic Investment and Supply  
Chain Coordination  
(until 12 January 2020)



**ZAHIRUL ISHAK**

Director  
Transportation Technology



**WAHIDA ABDUL RAHMAN**

Director  
Healthcare, Education and  
Hospitality  
(from 17 August 2020)  
Director  
Business Services and  
Regional Operations  
(until 16 August 2020)



**AZLINA HAMDAN**

Director  
Electrical and Electronics



**MASNI MUHAMMAD**

Director  
Strategic Planning  
and Policy Advocacy  
(Manufacturing)



**AIZAH ABDULLAH**

Director  
Industry Talent Management  
and Expatriate



**MANJIT KAUR A/P  
BALKAR SINGH**

Director  
Corporate Communications  
(from 17 August 2020)  
Director  
Healthcare, Education and  
Hospitality  
(until 16 August 2020)



**MOHD ZAHARIN JAMARIS**

Director  
Finance and Accounts  
Management



**NAZUKI ABDULLAH**

Director  
Domestic Investment  
and Supply Chain  
Coordination  
(from 13 January 2020)



**HABIBAH ENOK**

Director  
Corporate Management



**SURAYU SUSAH**

Director  
Chemical and Advanced  
Materials



**KHAMILAH  
MOHD YUSOF**

Director  
Food Technology and  
Resource Based Industries



**NORHIZAM IBRAHIM**

Director  
Advance Technology and  
Research Development



**ROSEDALINA RAMLAN**

Director  
Business Services and  
Regional Operations  
(from 17 August 2020)



**ROSLINA OTHMAN**

Director  
Investment Statistics



**DAIANA MOHD ZAIN**

Director  
National Investment  
Secretariat  
(from 7 September 2020)



**HAZLI JEMAAT @ HASAN**

Director  
Oil & Gas, Maritime and Logistic  
Services



**ZAKIAH SAJIDAN**

Head of Section  
Licensing & Incentive  
Compliance and Monitoring



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



**MEGAT FAIZAL  
MOHAMAD ZABRI**  
Head of Unit  
Internal Audit and  
Governance

# ORGANISATION CHART



## FULFILLING THE MANDATE

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

The formation of MIDA was referred to by the World Bank as an important catalyst to “purposeful, positive and coordinated promotional action”. In 2020, MIDA remains committed to fulfilling its mandate in line with its mission and vision.



### MISSION

Building dynamic and sustainable investment ecosystems



### VISION

Malaysia as the pre-eminent preferred investment destination

### MIDA's Functions

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

# HUMAN CAPITAL MANAGEMENT

The year 2020 witnessed the adoption of new norms such as working from home or remote working across various economic sectors. These exceptional circumstances did not hinder MIDA from executing numerous initiatives to enhance the productivity and performance of its workforce as we embrace the new normal and adapt to the technological advancements in Industry 4.0 (i4.0).

## Catalysing Productivity

The three development strategies of MIDA comprising Competency, Functional and Leadership are the fundamentals of the training programmes conducted which have their own components and objectives. For instance, the Functional aspect requires MIDA officers to be trained in i4.0, Google Apps, Microsoft Excel and Microsoft PowerPoint, economics and strategic thinking.

In terms of leadership, selected MIDA officers were given the opportunity to participate in international online courses organised by renowned organisations such as Harvard and INSEAD. Among the

courses participated by MIDA officers were Harvard Leading Economic Growth, INSEAD Leading Organisation in Disruptive Times, Harvard Leadership Principles and INSEAD Developing Emerging Leaders.

Participation in leadership courses enhances the understanding of strategic leadership among MIDA officers. These programmes also increase their ability to develop strategies, make decisions and lead in VUCA (Volatility, Uncertainty, Complexity, Ambiguity), to be applied in their respective roles and functions. This will increase the productivity of MIDA as a whole.

## Training Programmes Participated by MIDA in 2020

### Leadership



Harvard Leading Economic Growth



MIM First Time Manager



INSEAD Leading Organisations in Disruptive Times



Coaching for Performance



INSEAD Developing Emerging Leaders



Team Leadership & Management Skill



Harvard Leadership Principles



Leadership Skills Mastery

## Functional Skills

-  IR 4.0
-  Economy
-  Google Apps
-  Movie Like PowerPoint
-  Excel Intermediate
-  Certified Knowledge Manager
-  Strategic Thinking

## Competency

-  Toastmasters
-  English Communication
-  Customer Service
-  Customer Complaint Management
-  BEI Assessors Workshop
-  6 I' Innovation
-  Anti-corruption Workshop
-  Stress Management
-  Mental Health

## CORE VALUES



### MERITOCRACY

Rewarding those who perform and celebrating their successes.



### INTEGRITY

Being honest, transparent and accountable



### CUSTOMER FIRST

Putting customer first at all times



### CURIOSITY

Seeking out new ideas and knowledge



### CLOSE-KNIT

Value open and supportive ties among the people in the organisation



### ADDED VALUE

Going beyond what is expected, raising the bar

# 04



## Economic Recovery

Economies faced a multitude of challenges in 2020. Governments across the world had to respond swiftly by formulating relevant policies and strategic initiatives in their respective countries in a bid to overcome the adverse impact of the COVID-19 pandemic on their economies, stock markets and employment rates.

Malaysia was not exempted from the widespread repercussions of the pandemic which affected supply chains, movement of workers and business operations following the enforcement of the various phases of the Movement Control Order (MCO). The situation had undeniably altered the way businesses work and interact with customers, particularly in the services sector.

The Malaysian Government demonstrated exceptional commitment in its efforts to safeguard and strengthen the economy and retain Malaysia's position as a preferred investment destination. As Malaysia's principal investment promotion agency, MIDA formulated various strategic policy proposals to support the nation's economic recovery, as well as facilitate the implementation of said policies.

## MIDA'S INVOLVEMENT IN COVID-19 IMPACT MANAGEMENT

MIDA, together with the Ministry of International Trade and Industry (MITI), coordinated the reopening of economic sectors in stages during the MCO which was first enforced in March 2020. MIDA was entrusted to identify important sectors which support the supply chains of critical products and services, and issue approval letters allowing these sectors to operate during the early stages of the MCO. In addition, MIDA also supported in monitoring the compliance of the industries with the standard operating procedures (SOPs) set by the National Security Council (NSC).

During the MCO period, MIDA also conducted an online study involving 1,098 respondents comprising multinational corporations (MNC) and small and medium enterprises (SME) from the manufacturing industry. The study aimed to identify issues relating to the operational capacity and energy consumption of businesses during the MCO as well as the time it will take for these businesses to resume operations at full capacity.

Among the issues identified in the study were:

-  Delays in obtaining new approvals and renewals of employment passes for expatriates and foreign workers
-  Movement restrictions for businesses due to border closure
-  Depletion in cash savings among SMEs
-  Increased supply chain costs due to restrictions on movement
-  The limited availability of screening centres resulted in the delay of the health screening process for workers, a requirement under the SOPs outlined by the Government

The results of the study served as reference for the Government to improve investment facilitation strategies and the SOPs implemented, as well as develop appropriate solutions such as expediting the Manufacturing Licence (ML) approval process for manufacturing projects within the non-sensitive sectors of the country.

In addition, MIDA also coordinated investment promotion activities between agencies to facilitate the negotiations and implementation of relevant projects. In line with the drop in COVID-19 cases, businesses were permitted to operate at a higher capacity during the Conditional Movement Control Order (CMCO) which started in May 2020.

## ASSISTING THE RECOVERY PROCESS

The Government announced four economic stimulus packages which were PRIHATIN, PRIHATIN SME PLUS, PENJANA and KITA PRIHATIN alongside specific initiatives under Budget 2021 to address the current economic situation and challenges faced by the country in 2020.

MIDA was directly involved in the economic recovery planning through the Economic Action Council (EAC) meeting chaired by the YAB Prime Minister and workshops organised by the Ministry of Finance and MITI. Other important Ministries and agencies were also involved such as the Ministry of Health, the Ministry of

Transport and the Royal Malaysian Customs Department as well as academicians from the Ministry of Education and think tanks.

During these meetings and workshops, MIDA proposed various policies involving tax incentives, grants and business facilitation initiatives to ensure business continuity, minimise unemployment and stimulate the inflow of quality investments into Malaysia. Several new tax incentives and improvements to business facilities recommended by MIDA were approved and announced by the Government.

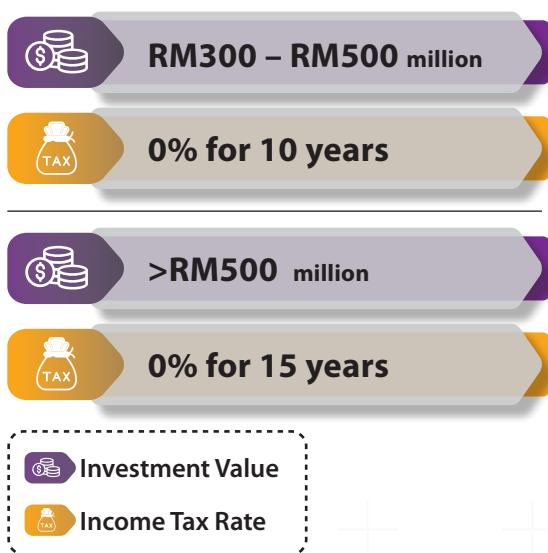
## INITIATIVES PROPOSED BY MIDA IN THE *PELAN JANA SEMULA EKONOMI NEGARA (PENJANA)*

### i. Special Tax Incentives

The Asian region is a preferred location for MNCs to expand their footprint and manufacturing operations. However, economies that rely on the region's supply chains were significantly impacted by the pandemic which sent business operations to a near standstill.

The Malaysian Government introduced tax incentives under PENJANA to encourage MNCs to relocate or establish new manufacturing operations in Malaysia as an alternative investment destination.

Under this initiative, new investments into the manufacturing sector of Malaysia shall enjoy income tax rates as follows:



Existing companies in Malaysia that relocate their manufacturing operations to Malaysia from overseas can enjoy an Investment Tax Allowance of 100 percent for five years, applicable for investments exceeding RM300 million. The allowance will be deducted from the statutory income in each assessment year.



This incentive offered by the Malaysian Government targets primarily investments in high technology and value-added sectors such as Electrical and Electronics, Medical Devices and Chemicals. The initiative will also enhance the quality of investments and contribute to the overall investment agenda as follows:

- Vendor Development Programme
- Job opportunities
- Utilisation of local services
- Industry training for local graduates
- Collaboration between local universities in the field of advanced technology

Under Budget 2021, the scope of this incentive was expanded to also target companies in selected services sectors including companies that adopt Industry 4.0 technology and digitalisation.

## ii. Additional Reinvestment Allowance

The Additional Reinvestment Allowance, introduced under PENJANA, provides an allowance of 60 percent on eligible capital investments made within three years (from the assessment year 2020 to 2022) for selected manufacturing

and agricultural projects. This incentive is applicable for companies looking to reinvest for business expansion purposes, with the condition that the existing Reinvestment Allowance of the company had expired.

## iii. Smart Automation Grant (SAG)

The SOPs enforced by the Government placed restrictions on the number of workers permitted in offices or operation centres. This affected companies with a high dependency on manual labour, particularly SMEs and mid-tier companies (MTC).

The situation demonstrated the importance of automation and digitalisation in business operations, especially in manufacturing and trading activities.

The Malaysian Government introduced the Smart Automation Grant (SAG) to financially support local SMEs and MTCs in the manufacturing and related services sectors to pursue automation and digitalisation initiatives.

Companies will receive matching grants on eligible expenses of up to a maximum amount of RM1 million per company. The grant is under MIDA's supervision whereby the agency is responsible for evaluating and approving company applications and monitoring the effectiveness and performance of the grant.

## iv. Establishment of the Project Acceleration and Coordination Unit (PACU)

The Project Acceleration and Coordination Unit (PACU) in MIDA was established by the Government to facilitate and expedite the implementation of manufacturing projects approved by the National Committee on Investment (NCI) within the first year of the projects.

MIDA, through PACU, helps companies by monitoring the performance of manufacturing and related services projects, identifying challenges and proposing appropriate solutions. In addition, PACU also coordinates the collaboration between companies and Government agencies at the federal and state level, technical agencies and other relevant agencies to expedite the approval of business licences.

The Implementation Tracking and Monitoring System (ITMS) was introduced by PACU to monitor the progress of projects, facilitate business approvals for manufacturing and related services sectors as well as ensure the effective and prompt implementation of projects for the convenience of investors.

As the agency tasked with the issuance of Manufacturing Licences (ML), MIDA also introduced the e-ML 2.0 digital platform under PACU to shorten the ML approval process from seven days to two days for non-sensitive sectors.

#### **v. Empowering Domestic Businesses through Domestic Investment Strategic Fund (DISF) Improvements**

The Domestic Investment Strategic Fund (DISF) was introduced to spearhead the transition of domestic companies involved in targeted manufacturing and services sector towards high value-added, technology-intensive, innovation and knowledge-based activities, as well as enhance the competitiveness of companies to move up the global value chain.

The Government introduced various improvements to the DISF applicable until 31 December 2021, which include:

**1**

The second round of DISF for projects and companies that were previously granted DISF funds (subject to companies that have claimed the full amount or at least 50% of the total grant approved)

**2**

Expansion of DISF Scope, encompassing:

- Industries in ecosystem sectors classified as essential
- Manufacturing industries in the list of promoted activities and products for small companies under the Promotion of Investments Act 1986

**3**

The eligible equity was reduced to at least 51% ownership by domestic companies

**4**

The Capital Grant payment ratio for the adoption of Industry 4.0 technologies and Training Grant was increased to:

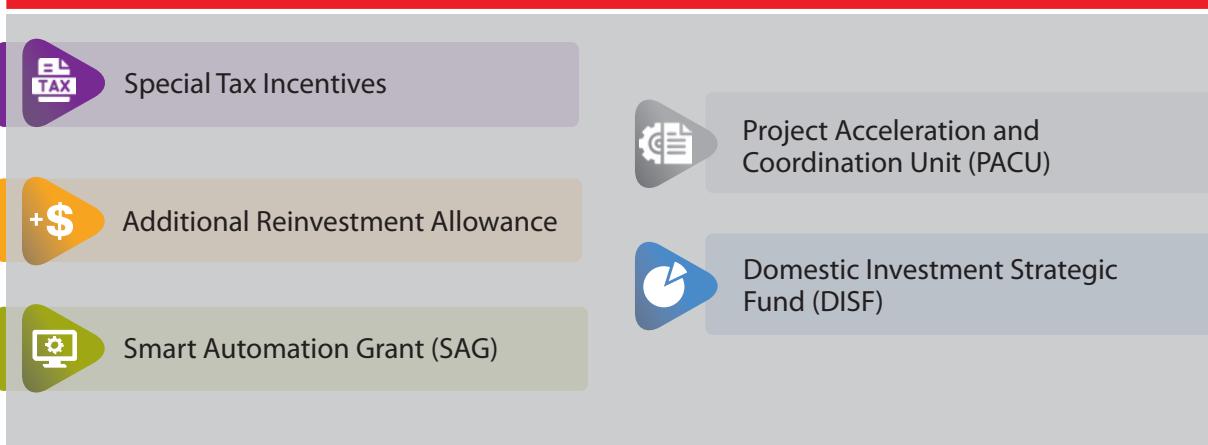
70% borne by the Government

30% borne by the company

(subject to payment grants not exceeding RM500,000)

The improvements to the DISF aim to stimulate new projects and expansion/diversification projects especially within sectors classified as essential, as well as assist domestic companies including SMEs to remain competitive during the pandemic period.

In addition, priority is still given to technology-intensive and high value-added industries such as Aerospace, Medical Devices, Pharmaceuticals, Advanced Electronics, Machinery and Equipment alongside selected services activities such as R&D and the provision of ICT solutions pertaining to Industry 4.0 and automation.

**INITIATIVES PROPOSED BY MIDA UNDER PENJANA****FORMATION OF THE ONE STOP CENTRE (OSC)**

The Government established the One Stop Centre (OSC) on 2 October 2020 to facilitate the movement of business travellers into Malaysia. This is part of the efforts to ensure business continuity in order to spearhead the country's

economic recovery. The establishment of the OSC was supervised by MIDA together with representatives from MITI, the Immigration Department and the Ministry of Health Malaysia.

**MAIN COMPONENTS OF THE ONE STOP CENTRE (OSC)**

## MIDA'S DIGITAL TRANSFORMATION

MIDA has implemented various digitalisation initiatives to facilitate and expedite the process for the application and approval of Manufacturing Licences (ML), tax incentives, import duty/sales tax exemptions as well as other facilities for domestic

and foreign investors in Malaysia. These initiatives aim to make the application process more structured and help ensure the smooth conduct of economic activities.

### ONLINE APPLICATION SYSTEMS LAUNCHED UNDER MIDA'S DIGITALISATION INITIATIVE

**i**

#### e-ML 2.0

The system was launched under PACU and enables Manufacturing Licences (ML) applications to be approved within two days (for non-sensitive industries) compared to seven days previously.

**ii**

#### e-incentive 2.0

The system enables manufacturing companies to submit applications for new projects and expansion/diversification projects for products and activities promoted under the Promotion of Investments Act 1986.

**iii**

#### e-TRANS JPC

The system enables online submissions of applications for new products, extensions, additional quantities, amendments and appeals for import duty and/or sales tax exemption for raw materials and components in the manufacturing sector, as well as import duty/sales tax exemptions for machinery and equipment for specific activities within the agricultural and services sectors. The system is integrated with the uCustoms system used by the Department of Immigration Malaysia to facilitate the exchange of information and data between Government agencies for application approval and monitoring purposes.

## **EMPOWERING INDUSTRY-ORIENTED EDUCATION: MIDA BRIDGES COLLABORATION BETWEEN PANASONIC APPLIANCES AIR-CONDITIONING MALAYSIA SDN. BHD. (PAPAMY) AND THE UNIVERSITY OF MALAYA (UM)**

Higher learning institutions play an important role in developing graduates who are able to adapt and thrive in the working environment. It is therefore important to bridge the gap between academia and industry in order to raise the level of education and elevate the competencies of the workforce to meet market needs.

Cognizant of this, MIDA initiated the collaboration between the Panasonic Appliances Air-Conditioning Malaysia (PAPAMY) and the University of Malaya (UM). A Memorandum of Understanding (MoU) was signed between the two parties on 18 December, with the aim of increasing the adoption of Industry 4.0, particularly in the manufacturing and engineering sectors. The scope of the MoU includes strategic collaboration in Master's and PhD research projects, industry training, job opportunities and research between experts in UM and PAPAMY.

In the era of Industry 4.0, Malaysia is placing emphasis on technical knowledge, critical thinking, problem-solving and soft skills. The nation's talent pool needs to make the transition towards frontier technology such as the Internet of Things (IoT) and others to meet industry demand. Through this collaboration, PAPAMY and UM aim to empower higher education and strengthen industries by fostering a highly skilled workforce, in line with Malaysia's knowledge and digital economy aspirations.

As the principal investment promotion agency, MIDA encourages greater engagement between industry players and the education sector. The sharing of expertise between PAPAMY and UM is expected to foster digitally-savvy talent that will make up the next-generation workforce of Malaysia's industrial landscape.

# 05



## Investment Performance 2020

# INVESTMENT PERFORMANCE OF THE MANUFACTURING SECTOR

The manufacturing sector recorded a 10.3 percent increase in approved investments compared to the previous year, a remarkable achievement given the challenges faced in 2020. This proves that Malaysia remains the preferred destination for high-value investments as supply chains gradually recover in the post-pandemic environment.

## STAYING STRONG

In 2020, Malaysia's manufacturing sector attracted investments worth RM91.3 billion across 1,049 projects compared to RM82.7 billion and 988 projects in 2019. The increase in approved investments is an impressive feat for the country considering the pandemic situation.

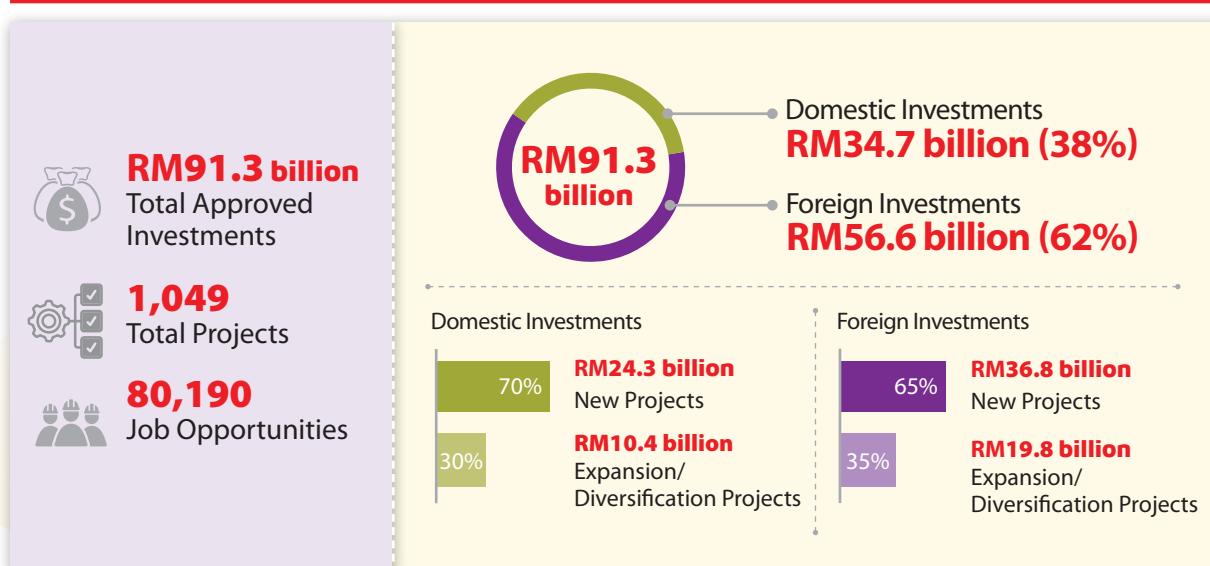
Electrical and electronics (E&E) was the top performing industry with investments worth RM15.6 billion, followed by petroleum and petrochemicals (RM15.5 billion), base metal products (RM14.4 billion), paper, printing and publishing (RM7.8 billion), machinery and equipment (RM7.1 billion), chemicals and chemical products (RM6.3 billion), rubber products (RM4.3 billion), transport equipment (RM3.9 billion) and food manufacturing (RM3.3 billion). These industries made up 85.7 percent of the

total approved investments in the manufacturing sector.

Foreign Direct Investments (FDI) accounted for RM56.6 billion or 62 percent of the total approved investments. The majority of FDIs (65 percent) comprised new projects worth RM36.8 billion whereas the remaining 35 percent or RM19.8 billion were channelled to expansion/diversification projects. At the same time, Domestic Direct Investments (DDI) in 2020 increased by RM6.4 billion to RM34.7 billion.

New projects increased by 12.2 percent compared to 2019 and contributed 66.9 percent to the total approved investments in the manufacturing sector. This is a testament to the resilience of industry players and the competitiveness of the nation's manufacturing sector.

## MANUFACTURING SECTOR HIGHLIGHTS IN 2020



## BREAKDOWN OF FOREIGN INVESTMENTS BY INDUSTRY

The base metal products industry received a boost in FDI inflows in 2020 with investments valued at RM14.1 billion, a significant increase compared to RM694.4 million in 2019. Other top performing industries were E&E (RM13.6 billion), paper, printing and publishing (RM6.9 billion), machinery and equipment (RM4.8 billion) as well as chemicals and chemical products (RM4.6 billion).

The People's Republic of China remained the largest contributor with total investments of RM17.8 billion, followed by Singapore (RM8.8 billion), Belgium (RM6.5 billion), the British Virgin Islands (RM5.5 billion), the United States of America (RM3.7 billion), Hong Kong (RM2.9 billion), Switzerland (RM2.8 billion), Thailand (RM1.9 billion), Japan (RM1.6 billion), Republic of Korea (RM1.4 billion) and Germany (RM1.2 billion).

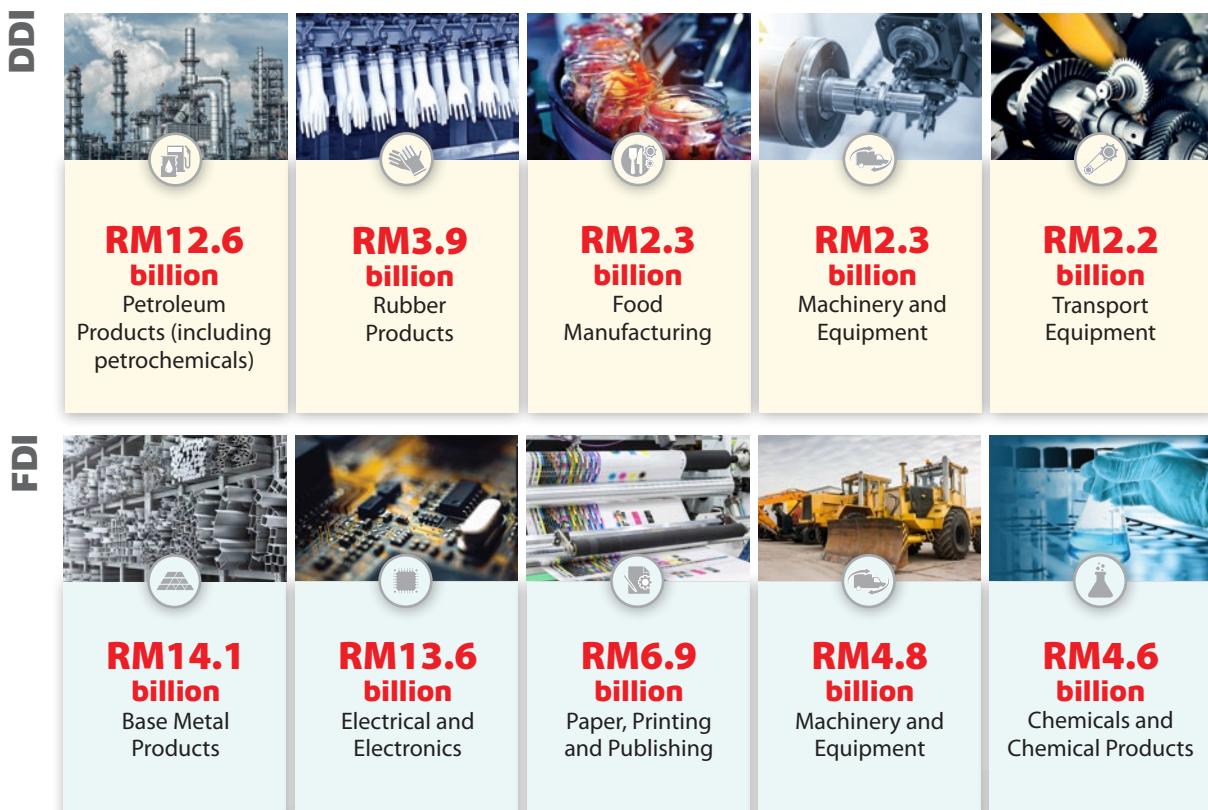
## DOMESTIC INVESTMENT BREAKDOWN

Domestic investments recorded a significant improvement in 2020. New projects made up the bulk of total approved DDI in the manufacturing sector, with investments valued at RM24.3 billion or 70 percent, whereas expansion/diversification projects accounted for the remaining RM10.4 billion or 30 percent.

The petroleum products (including petrochemicals) industry attracted the

highest amount of DDI valued at RM12.6 billion which accounted for 36.3 percent of the total approved domestic investments. This was followed by rubber products (RM3.9 billion), food manufacturing (RM2.3 billion), machinery and equipment (RM2.3 billion), transport equipment (RM2.2 billion), E&E (RM2.1 billion), fabricated metal (RM1.9 billion), chemicals and chemical products (RM1.6 billion) as well as beverages and tobacco (RM1 billion).

### 5 TOP PERFORMING INDUSTRIES IN 2020



## JOB OPPORTUNITIES

The approved projects in the manufacturing sector are expected to create 80,190 job opportunities. 51,484 or 64.2 percent of these are sales and clerical, machinery/equipment operators, assemblers, and others, while the remaining 28,706 or 35.8 percent are for managerial, technical and supervisory roles.

The majority of job opportunities created are from five core subsectors comprising E&E (19,541), rubber products (11,498), paper, printing and publishing (6,038), transport equipment (5,245) and food manufacturing (4,846).



## CAPITAL-INTENSIVE PROJECTS

Capital-intensive projects worth RM1,138,055 were recorded in 2020. This represents an 8.1 percent increase compared to RM1,1052,497 in the previous year. Petroleum products (including petrochemicals) recorded the highest capital investment per employee (CIPE) ratio valued at RM20,253,248 followed by base metal products (RM3,146,288), beverages and tobacco (RM2,489,335), chemicals and chemical products (RM1,760,325) and scientific and measurement equipment (RM1,672,723).

The 3+2 subsectors, which were outlined in the 11th Malaysia Plan (11MP), consist of three catalytic subsectors – E&E, machinery and equipment, and chemicals and chemical products – and two high-potential subsectors which are medical devices and aerospace.

These subsectors experienced a slight decrease in CIPE from RM1,075,994 in 2019 to RM895,031 across 372 projects. A total of 39,292 job opportunities will be created with E&E contributing the lion's share with 19,541 jobs or 29.7 percent.

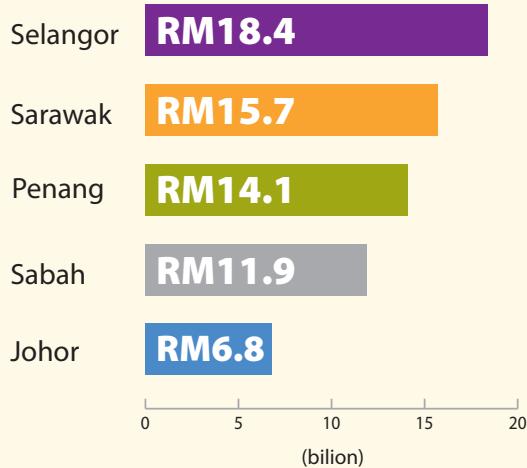
## INVESTMENT BREAKDOWN BY STATE

Selangor, Johor and Penang received the highest number of projects in 2020. In terms of project value, Selangor, Sarawak

and Penang received the highest investments, followed by Sabah and Johor.

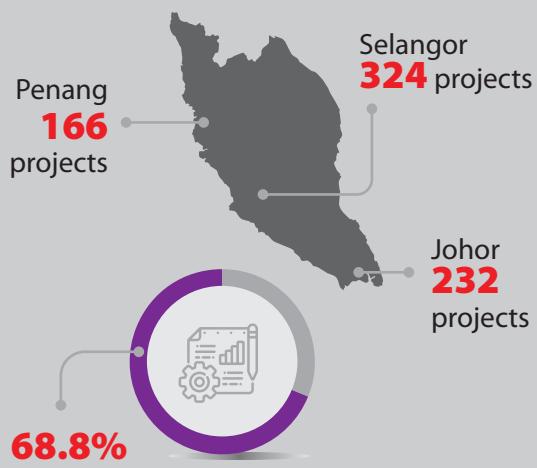
### INVESTMENT BREAKDOWN BY STATE

#### INVESTMENT VALUE



The 5 states accounted for **73.4%** of the total approved investments in 2020

#### NUMBER OF PROJECTS



## PROJECT IMPLEMENTATION RATE

With the addition of 1,049 projects in 2020, the total number of projects approved over the past five years (2016-2020) increased to 4,178 with total investments of RM383.5 billion. A total of 2,926 of these projects worth RM197.2 billion (70 percent) have been implemented of which, 2,739 projects have started operations and the remaining 187 are in the factory construction or machinery assembling stage.

A total of 215,203 job opportunities will be created from these projects. The majority of projects which will be implemented throughout a five year period are from core industries such as E&E, petroleum products including petrochemicals, non-metallic mineral products, food manufacturing and transport equipment.

# INVESTMENT PERFORMANCE OF THE SERVICES SECTOR

The services sector plays an important role as the intermediary between supply chains. However, the movement restrictions enforced following the outbreak of the COVID-19 pandemic significantly impacted the sector's investment performance in 2020.

## OVERCOMING CHALLENGES

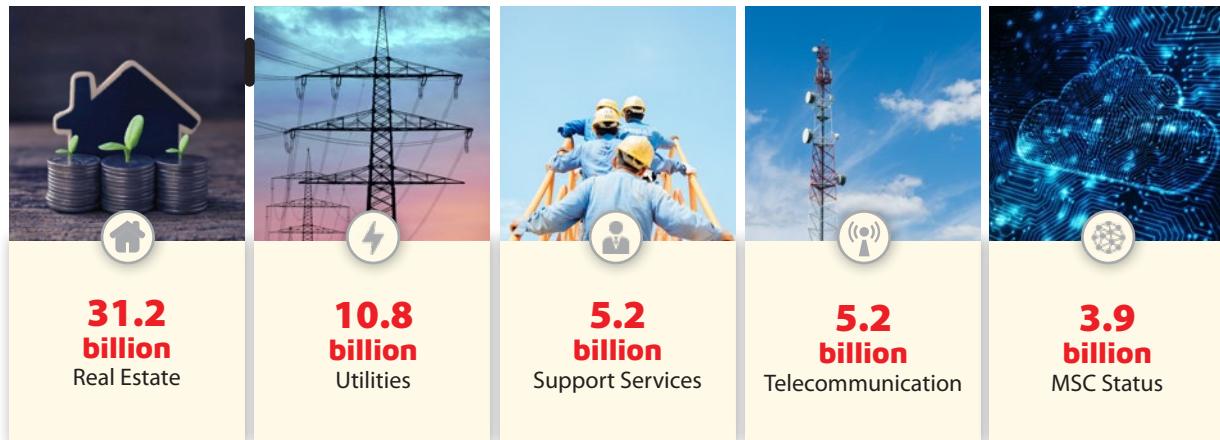
The services sector experienced a 45.2 percent decrease in approved investments from RM121.7 billion in 2019 to RM66.7 billion in 2020. The majority of the core subsectors recorded a drop in total approved investments, with the exception of MSC status services projects comprising BioNexus status and software development projects.

Notwithstanding, the services sector emerged as the second-highest contributor to the total approved investments in 2020, thus retaining

its position as a cornerstone of Malaysia's economy. Investments in the sector were derived from 3,527 projects which are expected to create up to 33,652 new job opportunities.

The top five major contributors are the real estate, utilities, support services, telecommunication and MSC status subsectors which collectively accounted for 84.4 percent of the total approved investments in the services sector.

### 5 TOP PERFORMING SUBSECTORS IN 2020

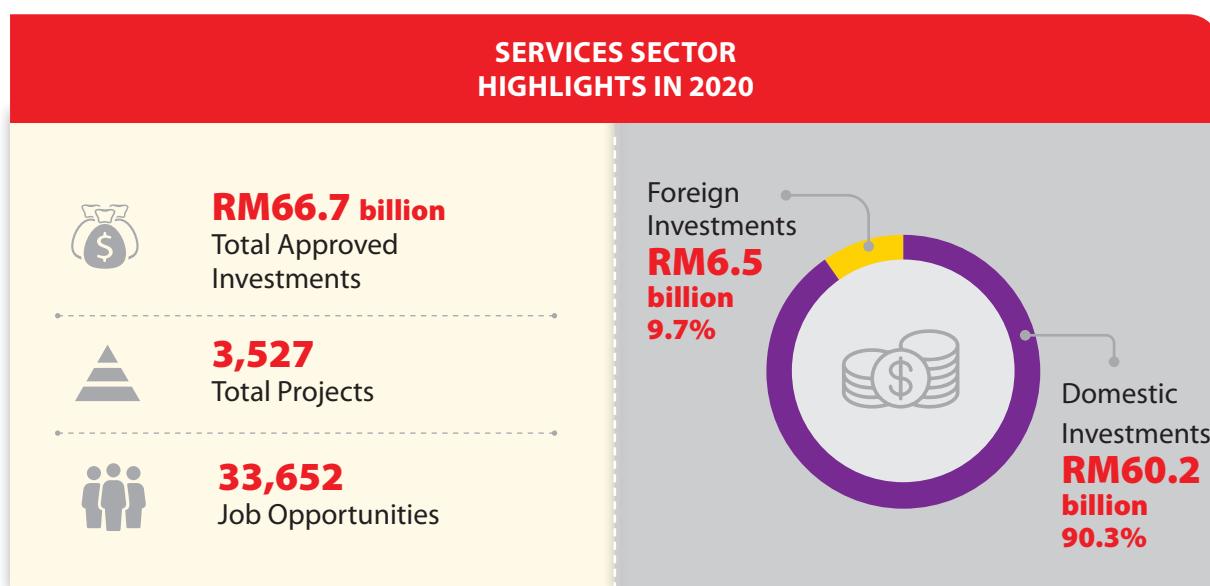


## DOMESTIC INVESTORS TAKE CENTRE STAGE

Domestic investors accounted for 90.3 percent or RM60.2 billion of total approved investments in 2020, whereas foreign investments made up the remaining 9.7 percent with total investments worth RM6.5 billion.

The increase in domestic investments was primarily due to locality as a result of the

pandemic that occurred. The situation further enhanced the role of domestic industry players in driving economic growth. Total approved domestic investments were mainly derived from the real estate, utilities and telecommunication subsectors as well as the support services subsector, particularly integrated logistic services and green technology.



## PROMOTING GROWTH

Moving forward, MIDA remains committed to empowering the services sector. MIDA will work closely with the Economic Planning Unit (EPU) and the Ministry of International Trade and Industry (MITI) to provide necessary inputs for the formulation of national policies including the 12th Malaysia Plan (12MP) and the New Industrial Master Plan (2021-2030).

In line with the developments in Industry 4.0, MIDA will continue to focus on high value-added and knowledge-intensive investments that are critical to supply chains and have the potential to generate high-value jobs. This will be pivotal for the nation's economy which is en route to recovery.

# INVESTMENT PERFORMANCE OF THE PRIMARY SECTOR

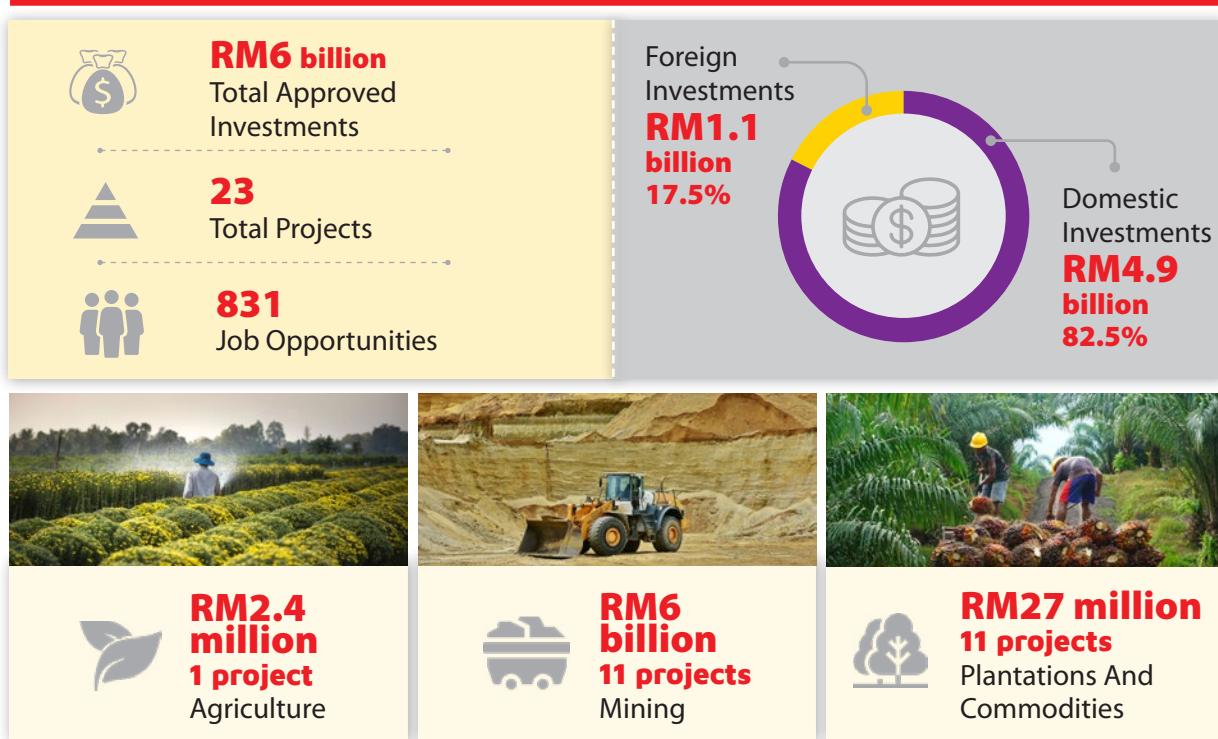
The primary sector experienced a shock in the first quarter of 2020 due to instability in commodity prices during the pandemic. The situation recovered when demand gradually became stable alongside the implementation of various Government initiatives.

## STAYING RELEVANT

In 2020, 23 projects were approved in the primary sector with total investments of RM6 billion, a decrease of 13.9 percent compared to RM7 billion in 2019. Domestic investments accounted for RM4.9 billion

or 82.5 percent whereas domestic investments made up the remaining RM1.1 billion or 17.5 percent. Investments in this sector are expected to generate 831 job opportunities.

### PRIMARY SECTOR HIGHLIGHTS IN 2020



## AGRICULTURE

The agriculture subsector was significantly impacted by the MCO enforced in 2020. The core activities within the subsector such as farming, husbandry and fishing could not be conducted during this period.

Approved investments in the sector decreased by 98.2 percent from RM135.1 million in 2019 to RM2.4 million in 2020. Only one project was approved in the subsector this year.

## STIMULATING THE AGRICULTURE SUBSECTOR

The Government introduced various initiatives in the form of financial support to stimulate the recovery of the primary sector. These initiatives aim to accelerate the transition toward high value-added activities and the adoption of digital technologies which will enable companies to reduce dependency on labour and increase overall productivity.

<b>Community Farming Programme</b>	The continuation of the programme with RM30 million allocated for equipment such as fertigation kits and crop media that will benefit 60,000 participants
<b>Organic Agriculture Project</b>	A community project worth RM50 million which will benefit 1,000 communities
<b>e-Satellite Farm Programme</b>	RM10 million for the purchase of equipment based on the Internet of Things (IoT) for farmers and planters
<b>Vessel Modernisation and Capture Mechanisation Programme</b>	Loan from Agrobank up to RM5 million at a 3.5% interest rate for a period of 10 years for fishermen
<b>Agrofood Value Chain Modernisation Programme</b>	Loan from Agrobank up to RM1 million at a 3.5% interest rate for a period of 10 years for entrepreneurs for equipment purchase and Industry 4.0 technologies adoption
<b>Aquaculture Development Programme</b>	RM10 million for micro entrepreneurs to develop high-value aquaculture livestock
<b>Implementation of high-value farming projects</b>	RM100 million through collaboration between State Governments

## MINING

The mining subsector dominated the investments approved in the primary sector, accounting for 99.5 percent of the total. The subsector attracted investments worth RM6 billion in 2020 across 11 projects including nine projects in oil and gas. Domestic investments

accounted for 82.4 percent of this amount with investments worth RM4.9 billion whereas foreign investments made up the remaining 17.6 percent or RM1.1 billion. The projects are expected to create 24 job opportunities.

## PLANTATIONS AND COMMODITIES

The plantations and commodities subsector recorded total investments of RM27 million from 11 projects which will generate 804 job opportunities. Overall, investments in the subsector were derived from domestic sources, mainly from pepper and forest plantation activities worth RM25.8 million.

Moving forward, it will be difficult to forecast demand and commodity prices. In light of this

uncertainty, various initiatives were announced under Budget 2021 to empower the sector and ensure that it remains as one of the main drivers of the nation's economic growth. This includes the introduction of a matching grant worth RM30 million to encourage the adoption of machinery and automation, as well as an incentive worth RM16 million for the production of latex which will commence with pilot projects in Pahang, Terengganu and Kelantan.

## CONNECTING MALAYSIAN AND KOREAN BUSINESSES – MIDA'S COLLABORATION WITH KOSME & KOREA DESK

Business partnerships are important to investment promotion efforts. The Korea-Malaysia Technology Matching Session was jointly organised by MIDA and the Korean SMEs and Startups Agency (KOSME) from 30 November to 2 December 2020 to promote partnerships between Korean and Malaysian companies. KOSME is a Government agency established to support small and medium enterprises in the Republic of Korea (ROK). The virtual business matching event was the second session following the first session which was held in August 2020.

In this year's programme, KOSME shortlisted 12 ROK companies that were interested in expanding their operations in Malaysia and seeking partnerships for the purpose of undertaking technology transfers, joint ventures, collaborations and OEM production. The selected companies were from various industries, including electrical and electronics (E&E), green technology and healthcare.

They were joined by 50 Malaysian companies which MIDA selected to participate in the business matching session. The programme provided the Malaysian companies with the opportunity to explore and adopt the latest technology from ROK, enabling them to increase productivity and expand their clientele base domestically and globally.

### Towards a Future Driven by Technology

MIDA is strategically targeting investment projects involving high-technology products and services, in line with global megatrends and the developments in Industry 4.0. MIDA is optimistic that the strong industry support networks and business infrastructure in the country will increase the confidence of foreign investors to make Malaysia the preferred location to set up their operations.

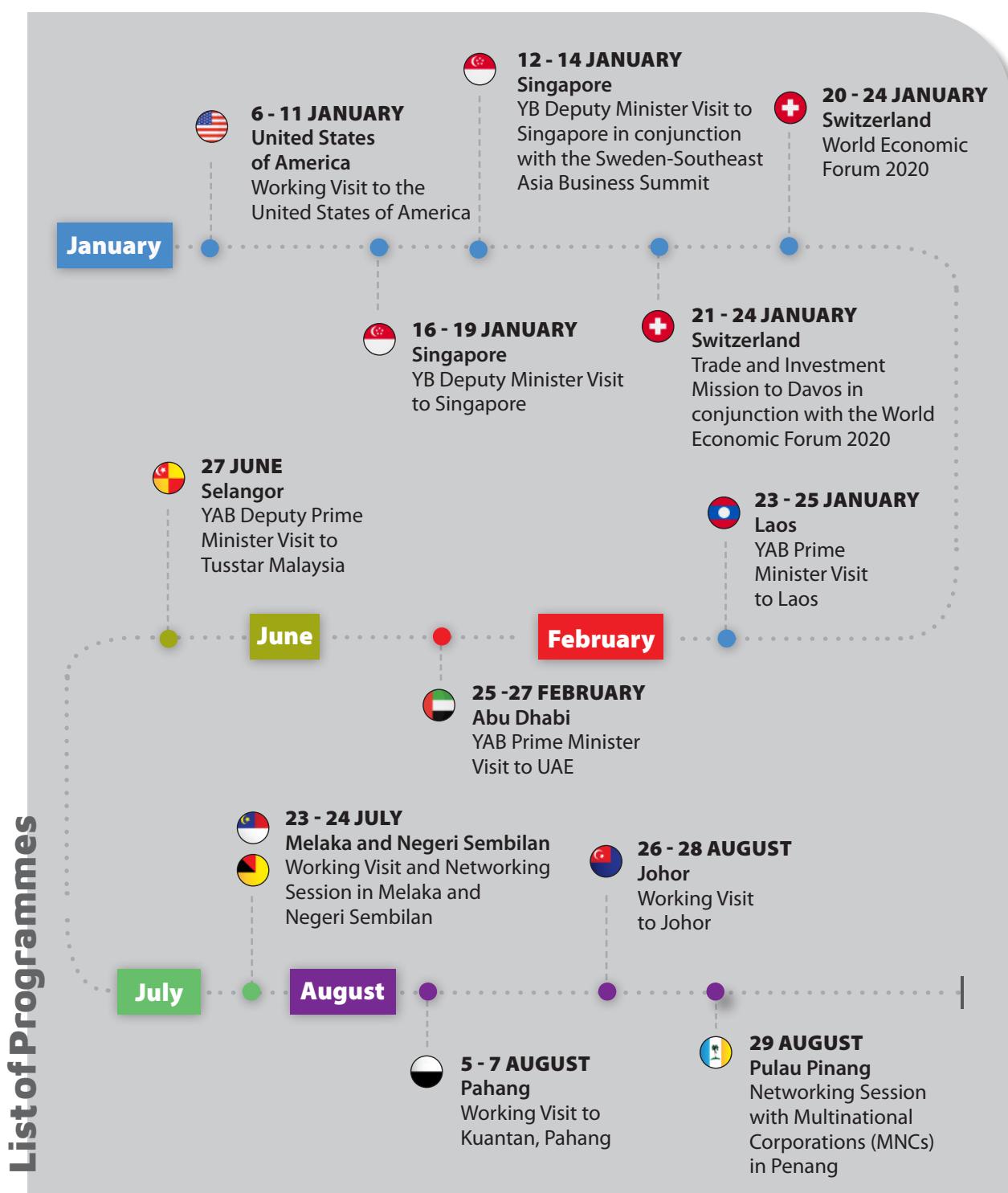
As such, a special unit known as the Korea Desk was jointly established by MIDA and KOSME to facilitate and support Korean investors in Malaysia. This serves to ensure that business and investments between the two countries can be conducted smoothly.

The collaboration between ROK and Malaysia, particularly in high-value sectors such as ICT, data analytics, design and development, will surely serve as a catalyst for Malaysian companies to increase their competitiveness within the ever-evolving global supply chain.

# 06



## Investment Promotional Activities



## INVESTMENT PROMOTION ACTIVITIES WITH STAKEHOLDERS

MIDA organises programmes with local business communities, roundtable conferences with Captains of Industry as well as meetings with potential investors. MIDA also provides advisory services to senior Government officials and

serves as a reference hub for matters relating to Malaysia's relations with its investment partners.

In 2020, MIDA organised a total of 40 webinars as follows:

# FOREIGN INVESTMENT PROMOTION

## CROSSING BOUNDARIES TO ATTRACT INVESTMENTS

In 2020, MIDA implemented various promotional programmes and activities to attract foreign investments, particularly in the manufacturing and services sector. In the new normal, the majority of these programmes had to be conducted online. However, the situation did not dampen their effectiveness as the objective of ensuring continuous investment flow into the country was still achieved.

The programmes organised included a series of hybrid webinars and forums, as well as dialogue sessions with representatives from foreign embassies, financial institutions, associations and local and international chambers of commerce.

MIDA launched the e-Specific Project Mission and e-Domestic Specific Project Mission as

part of its efforts to attract new investments and encourage reinvestments that are knowledge-based and capital-intensive, as well as high-value added and technology-intensive with elements of smart automation and Industry 4.0.

The One Stop Centre was launched by MIDA on 2 October 2020 to facilitate the entry of business travellers into Malaysia. The centre serves to verify the health of business travellers and thus plays a vital role in ensuring business continuity while also safeguarding public health in the country.

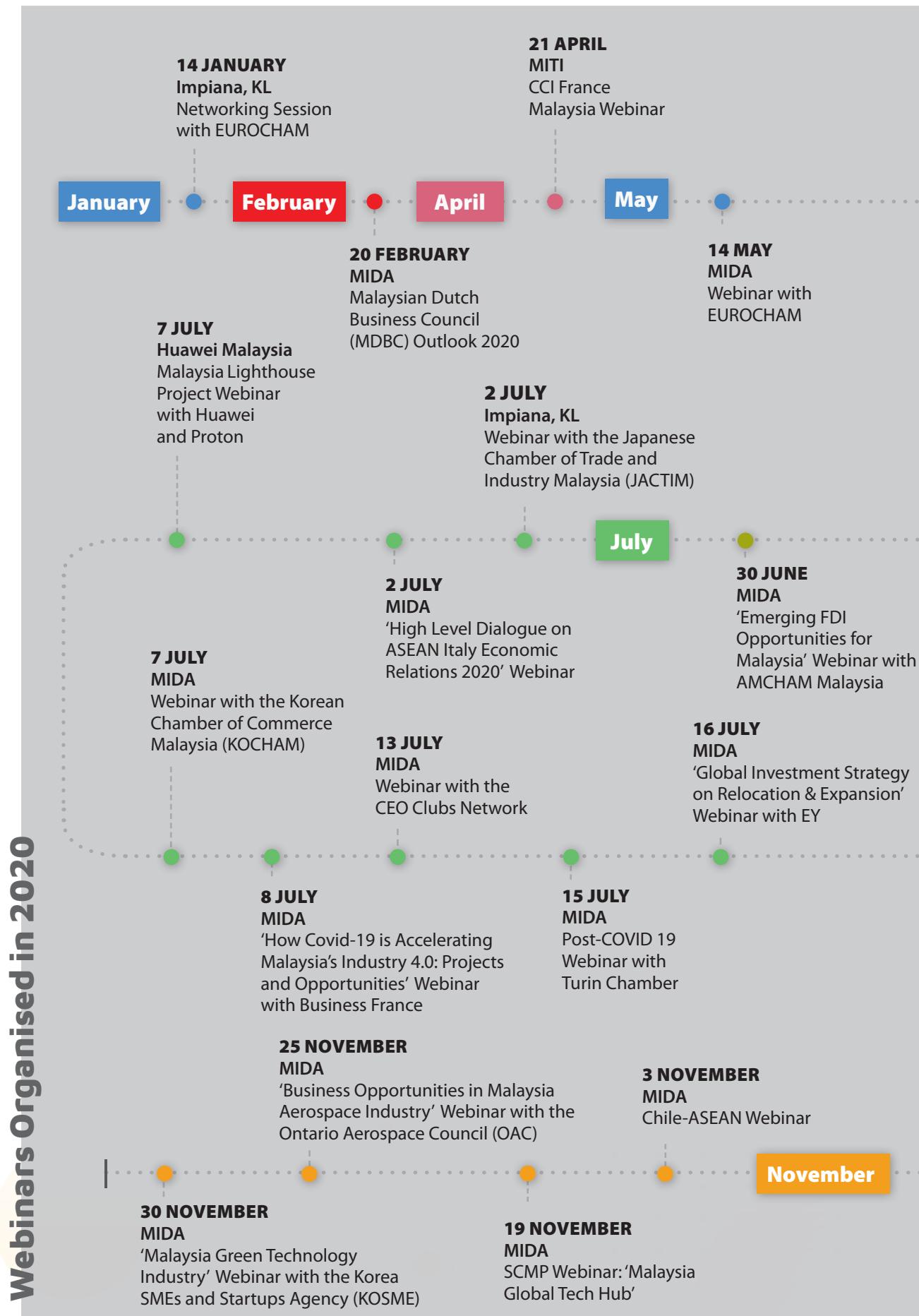
These initiatives reflect MIDA's ongoing commitment to ensuring that the nation's investment landscape remains favourable despite the challenges and uncertainties faced throughout the year.

## TRADE AND INVESTMENT MISSIONS (TIM) AND WORK VISITS

Trade and Investment Missions (TIM) are a series of specialised overseas working visits organised by MIDA, with the aim of promoting Malaysia as a hub for high quality investments. The delegation is typically headed by the YAB Prime Minister, YB Senior Minister or YB Deputy Minister of International Trade and Industry (MITI), accompanied by MIDA's top management, as well as representatives from Ministries, State Governments, economic corridors, industry players and the private sector.

TIMs are conducted in major exporting countries and those that are spearheading technological advancements such as Japan, the United States of America, the Republic of Korea and the People's Republic of China.

Throughout 2020, MIDA organised and participated in seven TIMs and overseas working visits. In addition, MIDA's top management was also involved in a number of working visits within Malaysia.



**15 MAY**

**Huawei Malaysia**  
 'Post-Covid-19 Economic Situation Prediction in Malaysia' Webinar with the China Enterprise Chamber of Commerce in Malaysia (CECCM)

**28 MAY**

**MIDA**  
 Deloitte-MIDA Webinar

**9 JUNE**

**MIDA**  
 'Diversifying the Supply Chain' Webinar with HSBC

**June****22 MAY**

**MIDA**  
 Webinar with the British Malaysia Chamber of Commerce (BMCC)

**9 JUNE**

**MIDA**  
 'Future Global High Tech Hub' Webinar with HSBC

**11 JUNE**

**MIDA**  
 Webinar with the Malaysia Australia Business Council (MABC)

**26 JUNE**

**MIDA**  
 Webinar with Citibank

**23 JUNE**

**MIDA**  
 'Catching or Missing the Boat?' Webinar by HSBC, MIDA & AMCHAM

**16 JUNE**

**MIDA**  
 'Malaysia is Open for Business: A Global Supply Chain Hub' Webinar with the European Union Chamber of Commerce in China

**25 JUNE**

**MIDA**  
 'Assisting SMEs to Embrace IR4.0' Webinar with Credit Guarantee Corporation (CGC)

**17 JUNE**

**MIDA**  
 'COVID19 Turning Setback into Comeback' Webinar with Standard Chartered

**15 JUNE**

**MIDA**  
 Webinar with AIM Dubai

**23 JULY**

**MIDA**  
 Webinar with the CEO Clubs Network

**17 AUGUST**

**MIDA**  
 Pre-Recorded Microsoft Webinar: 'Embracing Industry 4.0'

**21 JULY**

**MIDA**  
 Webinar with the World Association of Investment Agencies (WAIPA)

**30 JULY**

**MIDA**  
 'Malaysia as a Gateway to ASEAN' Webinar with the Federation of Indian Chambers of Commerce & Industry (FICCI)

**23 AUGUST**

**MIDA**  
 Networking Session with Companies in Negeri Sembilan

**22 SEPTEMBER**

**MIDA**  
 Webinar with Singapore Business Federation

**4 SEPTEMBER**

**MITI**  
 Webinar with MEDEF International France

**October****14 OCTOBER**

**MIDA**  
 'Making Malaysia as Your Regional Operations Hub' Webinar with Argentina

**18 SEPTEMBER**

**MIDA**  
 BMCC Digital Form

**September****23 AUGUST**

**MIDA**  
 Networking Session with Companies in Melaka

## MoUs Signed in 2020

### Memorandum of Understanding (MoU) Signing

In 2020, MIDA signed three Memoranda of Understanding (MoU) as part of its efforts to enhance relations with relevant stakeholders to stimulate the flow of quality investments into Malaysia.

The MoUs also aim to ensure that Malaysia's business ecosystem remains competitive and further elevate the country as the preferred investment destination in the Asian region.

**10 JANUARY**



MoU signing on investment promotion collaboration and FDI lead generation with the United Overseas Bank (UOB)

**11 JUNE**



MoU signing on investment promotion collaboration and FDI lead generation with the Standard Chartered Bank

**8 DECEMBER**



MOU signing between MIDA-Cyberview Sdn Bhd on collaboration to attract high-value investments and technology-based services

### Enquiry Feedback and Briefings

MIDA provides feedback on public enquiries about the process of setting up manufacturing and services projects in Malaysia through the Business Information Centre (BIC) at its headquarters or via online. Throughout 2020, MIDA received a total of 72 enquiries through the investmalaysia email alongside other enquiries received by MIDA's Industry Divisions through phonecall or e-mail.

MIDA also conducted briefings to provide information on the latest policies, incentives and the business ecosystem in Malaysia to foreign delegations, the private sector, manufacturers and services associations, chambers of commerce and Government agencies.

### Meetings with Potential Investors

As part of its investment promotion strategy, MIDA held a series of meetings with domestic and foreign investors.

In 2020, the majority of these meetings were held online in line with the Government's directive to mitigate the further spread of the COVID-19 pandemic.

Throughout the year, MIDA organised a total of 16 meetings online and 26 meetings in-person with potential multinational companies (MNC), with strict adherence to the Standard Operating Procedures (SOP) set by the Government.

# DOMESTIC INVESTMENT PROMOTION

## THE DRIVERS OF DOMESTIC INVESTMENTS

The economy has transformed dramatically as a result of the COVID-19 pandemic. The impact on supply chains, productivity and business growth forced companies, particularly domestic businesses, to re-evaluate their approach to overcome the challenges faced in order to ensure business continuity and long-term growth.

MIDA, through the Domestic Investment and Supply Chain Coordination (DISC) Division and MIDA state offices implemented various initiatives to stimulate domestic investments and strengthen the business ecosystem.

Among the investment promotion initiatives implemented by MIDA include:

### Enhancing the Domestic Business Landscape

#### **MIDA Invest Series Conference: Touch Down at Every State**



The MIDA Invest Series Conference aims to provide information about the development and investment opportunities in every state to local business communities. The inaugural conference was launched in 2020 with presentations from the representatives of each state. The second conference is scheduled to be held in 2021.

### Increasing Domestic Companies' Competitiveness

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

Domestic companies are the movers of the nation's economy. However, many of these

companies only focus on the core thrusts of the business and therefore lack the competitiveness to be part of the supply chains of multinational corporations (MNC) or expand their businesses globally.

MIDA has identified two primary factors that impede business growth and expansion through various programmes and discussion sessions organised with domestic companies. These include:

- (i) Limited or absence of additional funds
- (ii) Low adoption of advanced technologies in the business and production process

MIDA created the Domestic Investment Coordination Platform (DICP) to help domestic companies, especially small and medium enterprises (SME), overcome the challenges faced and expand their respective businesses. The team works closely with local authorities, Government agencies, research centres, technology providers, financial institutions as well as investment and equity consulting firms to enable a conducive environment for companies to enhance competitiveness and move up the supply chain.

## Unlocking Potential

### **SME Investment Desk**

The SME Investment Desk is a One Stop Centre to advise SMEs on the facilities provided by the Government to enhance their operational capabilities. These SMEs can contact or refer to MIDA's headquarters or state offices for business guidance.

MIDA, through its state offices, organised more than 57 programmes under the SME Investment Desk, which include roundtable meetings, ice-breaking sessions and networking programmes.

### **Collaboration with Local Industry Associations and Chambers of Commerce**

MIDA held various meetings and dialogues in collaboration with industry associations and chambers of commerce to provide the latest information on Government initiatives that aim to stimulate domestic investments, particularly to reduce the impact of the pandemic. In addition, these sessions encourage engagements between MIDA and industry players.

### **Domestic Investments Seminar**

The objective of the seminar is to disseminate information pertaining to policies and investment facilities to investors. It serves as a platform for industry players to network with other Government agencies and explore potential business collaborations.

### **Domestic Specific Project Missions (DSPM)**

Domestic Specific Project Missions (DSPM) are spearheaded by MIDA's Industry Divisions. The sessions are conducted either in-person or online to discuss investment strategies with potential companies across the country. This initiative aims to help companies develop their plans to establish new manufacturing plants or expand/diversify their activities in the country.

## Elevating Local Industry Players to the Global Arena

### **Vendor Development Programme / Supply Chain Programme / Lighthouse Facilitation Programme**



MIDA introduced these programmes as part of its ongoing efforts to encourage strategic collaboration between domestic companies with MNCs, financial institutions and technology providers. The programmes aim to enhance the technological capabilities of domestic companies and open up more opportunities for them to enter the global supply chain.

In 2020, MIDA organised a total of 15 programmes consisting of five Supply Chain Development Programmes, seven Vendor Development Programmes and three Lighthouse Facilitation Programmes involving MNCs, large domestic corporations and 96 local vendors. This successfully resulted in investments valued at RM2 billion.

### **Industrial Area Promotion through Digital Platforms – MIDA GIS**

The Geographic Information System (GIS) was developed to assist MIDA officers in promoting industrial areas in Malaysia to foreign and domestic investors, and serves as reference for new investors to find suitable locations to set up their factories.

MIDA GIS also provides industrial park owners and management with an avenue to promote the areas under their custody. The platform serves as a reference centre or database of industrial areas in Malaysia.

## Domestic Investment Seminar

**26 FEBRUARY**  
MIDA Sentral, Kuala Lumpur  
Physical

ECER-UOB-MIDA Seminar:  
'Growing And Expanding  
Opportunities in East Coast  
Economic Region'



## MIDA Invest Series

**21 FEBRUARY**  
MIDA Sentral, Kuala Lumpur  
Physical

MIDA Invest Series:  
Negeri Sembilan

**28 JULY**  
MIDA Sentral, Kuala Lumpur  
Webinar

MIDA Invest Series:  
Johor

**15 OCTOBER**  
MIDA Sentral, Kuala Lumpur  
Webinar

MIDA Invest Series:  
Melaka

## Domestic Investment Coordination Platform



**15 OCTOBER**  
MIDA Sentral, Kuala Lumpur  
Webinar

Forum on Supplier  
Financing: 'Accelerating  
Supply Chain Development  
of Local Companies & SMEs'

## MIDA Pocket Talks with Associations / Chambers of Commerce / Trade and MNCs' Suppliers

**21 FEBRUARY**  
MIDA Sentral, Kuala Lumpur  
Physical

FMM SMI, Youth &  
Entrepreneurship  
Committee (SYEC)

**21 MAY**  
MIDA Sentral, Kuala Lumpur  
Webinar

National Chamber  
& Commerce and  
Industry Malaysia

**4 AUGUST**  
MIDA Sentral, Kuala Lumpur  
Webinar

Standard Chartered Bank

**22 OCTOBER**  
MIDA Sentral, Kuala Lumpur  
Webinar

Pocket Talks:  
SME's CEO Forum

**10 NOVEMBER**  
MIDA Sentral, Kuala Lumpur  
Webinar

Federation of Malaysian  
Manufacturers (FMM):  
'Economic Recovery -  
Malaysia's Investment Climate  
Amidst Covid-19 Pandemic  
and Updates on Investor  
Support for Business Recovery'

### Supply Chain Programmes

**5 MARCH**

**MIDA Sentral, Kuala Lumpur  
Webinar**

'Local Sourcing Engagement' with Wistron Technology (Malaysia) Sdn Bhd

**29 JULY**

**MIDA Sentral, Kuala Lumpur  
Webinar**

Jabil Circuit Sdn Bhd

**3 SEPTEMBER**

**MIDA Sentral, Kuala Lumpur  
Physical**

Honda Malaysia Sdn Bhd

**24 SEPTEMBER**

**MIDA Sentral, Kuala Lumpur  
Physical**

Malaysian Consortium of Mid-Tier Companies

**16 DECEMBER**

**MIDA Sentral, Kuala Lumpur  
Webinar**

Tamco Switchgear (Malaysia) Sdn Bhd

### Vendor Development Programmes

**23 JANUARY**

**MIDA Sentral, Kuala Lumpur  
Fizikal**

II-VI Incorporated (Finisar)

**6 JULY**

**MIDA Sentral, Kuala Lumpur  
Webinar**

Bromma (M) Sdn Bhd

**26 AUGUST**

**MIDA Sentral, Kuala Lumpur  
Webinar**

Camel Power

**4 SEPTEMBER**

**MIDA Sentral, Kuala Lumpur  
Webinar**

Daikin

**15 SEPTEMBER**

**MIDA Sentral, Kuala Lumpur  
Webinar**

Boingtech Malaysia Sdn Bhd

**29 SEPTEMBER**

**MIDA Sentral, Kuala Lumpur  
Webinar**

TF-AMD Microelectronics (Penang) Sdn Bhd

**29 SEPTEMBER**

**MIDA Sentral, Kuala Lumpur  
Webinar**

Keysight Technologies Sdn Bhd

### Lighthouse Facilitation Programmes

**28 JULY**

**MIDA Sentral, Kuala Lumpur  
Physical/Webinar**

Lighthouse Facilitation for BASF (Malaysia) and Partners

**7 OCTOBER**

**MIDA Sentral, Kuala Lumpur  
Webinar**

Malaysia Lighthouse Project/Vendor Development Programme for Perodua Vendors

**11 NOVEMBER**

**MIDA Sentral, Kuala Lumpur  
Webinar**

Malaysia Lighthouse Project/Vendor Development Programme for Hartalega Corporation Berhad

### Exhibitions / Summits / Conferences

**22 JANUARY**

**Hotel Dorsett, Putrajaya  
Physical**

*Malam Aspirasi Pejuang*

**11 FEBRUARY**

**Grand Hyatt Hotel  
Physical**

*Blackline Breakfast Roundtable*

**12-16 FEBRUARY**

**Plaza Dataran Merdeka,  
Kuala Lumpur  
Physical**

*Konvensyen Usahawan Wanita (KONVENITA)*

## LIGHTHOUSE PROGRAMME: A NEW BENCHMARK TOWARDS INDUSTRY 4.0

The Malaysia Lighthouse Programme was launched by MIDA on 21 May in line with Malaysia's Industry4WD aspirations. The programme aims to boost the adoption of Industry 4.0 among industry players in the manufacturing and services sector.

Through this programme, companies that have adopted smart manufacturing technologies become a benchmark for other companies seeking to apply artificial intelligence (AI), big data analytics, cloud computing and the Internet of Things (IoT) into their business operations. The companies that are in the nascent stage of technology adoption will undergo a unique learning process through the Lighthouse Model to enhance their competitiveness and drive the transformation process.

The programme is the localised adaptation of the Global Lighthouse Project by the World Economic Forum and McKinsey, which was launched in 2018 and involved a research collaboration with the world's leading factories. The Lighthouse Programme is expected to benefit the production ecosystem in Malaysia through the

creation of technology-intensive and value-added manufacturing and services projects.

The programme aims to accelerate the transition towards the future of manufacturing through three main components which are technology application, workplace transformation and scalable end-to-end supply chains. Aside from encouraging the adoption of Smart Manufacturing 4.0, MIDA will also promote a culture of innovation and R&D, ecosystem cooperation, socio-economic development and human resource development within companies to further enhance business efficiency.

Ultimately, the programme will open up new job opportunities, cultivate a skilled workforce and increase the innovation capacity of companies, thus increasing productivity in the manufacturing and services sectors. In addition, it will also attract high-value projects and quality investment flows into Malaysia which will contribute to the nation's economic development and recovery.

### Smart Industry

#### Step 1



#### Customer Interface

Pilot Phase

#### Step 2



#### Flexibility

- Scalable Industry 4.0 Integration
- 4 Walls Lighthouse Model

#### Step 3



#### Automation Big Data

- Influence Ecosystem Development, Growth and Connectivity with Supply Chains
- End-to-End Lighthouse Model

Source: Information obtained from the Global Lighthouse Network.

# 07

## Financial Statements





**SIJIL KETUA AUDIT NEGARA  
MENGENAI PENYATA KEWANGAN  
LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA  
BAGI TAHUN BERAKHIR 31 DISEMBER 2020**

**Sijil Mengenai Pengauditan Penyata Kewangan**

**Pendapat Berteguran**

Saya telah mewakilkan sebuah firma audit swasta untuk mengaudit Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia. Penyata kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2020 Lembaga Pembangunan Pelaburan Malaysia dan Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai serta Penyata Prestasi Bajet bagi tahun berakhir pada tarikh tersebut dan nota kepada penyata kewangan termasuklah ringkasan polisi perakaunan yang signifikan seperti yang dinyatakan pada muka surat 1 hingga 47.

Pada pendapat saya, penyata kewangan ini memberikan gambaran yang benar dan saksama mengenai kedudukan kewangan Lembaga Pembangunan Pelaburan Malaysia pada 31 Disember 2020 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) kecuali perkara yang dinyatakan di perenggan Asas Kepada Pendapat Berteguran.

**Asas Kepada Pendapat Berteguran**

**Hartanah, Loji dan Peralatan RM28,713,531**

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 berteguran saya.

Baki kos kenderaan, perkakasan komputer dan peralatan pejabat pada 31 Disember 2020 di Nota 7, kepada Penyata Kewangan adalah berjumlah RM16,306,441 manakala rekod dalam sistem aset (CMSys) menunjukkan baki berjumlah RM45,019,972. Terdapat perbezaan

berjumlah RM28,713,531 yang tidak dapat dipadankan. Oleh itu, ketepatan kos kenderaan, perkakasan komputer dan peralatan pejabat berjumlah RM16,306,441 seperti yang didebak di Nota 7 penyata kewangan tidak dapat disahkan.

### **Kebebasan dan Tanggungjawab Etika Lain**

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

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

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

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

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

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

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

Objektif saya adalah untuk memperoleh keyakinan yang munasabah sama ada Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia secara keseluruhannya adalah bebas daripada salah nyata yang ketara, sama ada disebabkan *fraud* atau kesilapan, dan mengeluarkan Sijil Juruaudit yang merangkumi pendapat saya. Jaminan yang munasabah adalah satu tahap jaminan yang tinggi, tetapi bukan satu jaminan bahawa audit yang dijalankan mengikut International Standards of Supreme Audit Institutions akan sentiasa

mengesan salah nyata yang ketara apabila ia wujud. Salah nyata boleh wujud daripada *fraud* atau kesilapan dan dianggap ketara sama ada secara individu atau agregat sekiranya boleh dijangkakan dengan munasabah untuk mempengaruhi keputusan ekonomi yang dibuat oleh pengguna berdasarkan penyata kewangan ini.

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

- a. Mengenal pasti dan menilai risiko salah nyata ketara dalam Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia, sama ada disebabkan *fraud* atau kesilapan, merangka dan melaksanakan prosedur audit yang responsif terhadap risiko berkenaan serta mendapatkan bukti audit yang mencukupi dan bersesuaian untuk memberikan asas kepada pendapat saya. Risiko untuk tidak mengesan salah nyata ketara akibat daripada *fraud* adalah lebih tinggi daripada kesilapan kerana *fraud* mungkin melibatkan pakatan, pemalsuan, ketinggalan yang disengajakan, representasi yang salah, atau mengatasi kawalan dalaman.
- b. Memahami kawalan dalaman yang relevan untuk merangka prosedur audit yang bersesuaian tetapi bukan untuk menyatakan pendapat mengenai keberkesanan kawalan dalaman Lembaga Pembangunan Pelaburan Malaysia.
- c. Menilai kesesuaian dasar perakaunan yang diguna pakai dan 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.
- e. Menilai persempahan secara keseluruhan, struktur dan kandungan Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia termasuk pendedahannya, dan sama ada Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia telah melaporkan asas-asas urus niaga dan peristiwa-peristiwa yang memberikan gambaran saksama.

## **Laporan Mengenai Keperluan Perundangan dan Peraturan Lain**

Berdasarkan keperluan Akta Lembaga Pembangunan Pelaburan Malaysia (Pemerbadanan) 1965 (Akta 397), saya juga melaporkan bahawa pada pendapat saya, rekod perakaunan dan rekod lain yang dikehendaki Akta Lembaga Pembangunan Pelaburan Malaysia (Pemerbadanan) 1965 (Akta 397) untuk disimpan oleh Lembaga Pembangunan Pelaburan Malaysia telah disimpan dengan sempurna kecuali perkara yang dinyatakan di perenggan Asas Kepada Pendapat Berteguran.

### **Hal-hal Lain**

Saya ingin menarik perhatian terhadap kelemahan kawalan dalaman berkaitan pengurusan kewangan dan penyediaan penyata kewangan. Lembaga Pembangunan Pelaburan Malaysia perlu mengambil tindakan menyelesaikan isu berulang yang dibangkitkan dan meningkatkan kawalan dalaman termasuk memastikan rekod kewangan serta sistem perakaunan berkomputer dikemas kini. Ini bertujuan memastikan maklumat yang dipersembahkan dalam penyata kewangan adalah tepat dan betul.

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

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

PUTRAJAYA  
7 DISEMBER 2021



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

**PENYATA PENGERUSI DAN SEORANG AHLI JEMAAH**

Kami, **ARHAM ABDUL RAHMAN** dan **TAN SRI DATO' SOH THIAN LAI** 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, 2020 dan hasil kendaliannya serta perubahan kewangannya bagi tahun yang berakhir pada tarikh tersebut.

Bagi pihak Jemaah,



**ARHAM ABDUL RAHMAN**

PENGERUSI

28 JUN 2021

KUALA LUMPUR

Bagi pihak Jemaah,



**TAN SRI DATO' SOH THIAN LAI**

AHLI JEMAAH

29 JUN 2021

KUALA LUMPUR

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**

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

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

Sebenarnya dan sesungguhnya )  
diakui oleh penama di atas )  
di KUALA LUMPUR )  
pada 30 JUN 2021 )



**ZALINA ZAINOL**



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

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2020**

	<b>Nota</b>	<b>2020 RM</b>	<b>Dinyatakan Semula 2019 RM</b>
<b><u>ASET</u></b>			
<b>Aset Semasa</b>			
Tunai dan Kesetaraan Tunai	3	137,851,134	184,055,018
Deposit dengan Institusi Kewangan Berlesen		50,000,000	-
Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran	4	8,557,828	28,497,285
Kupon Belum Terima	5	2,120,000	2,120,000
Pendahuluan Geran	6	36,414,193	5,710,713
<b>Jumlah Aset Semasa</b>		<b><u>234,943,155</u></b>	<b><u>220,383,016</u></b>
<b>Aset Bukan Semasa</b>			
Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran	4	6,216,383	4,585,618
Kupon Belum Terima	5	24,619,164	25,289,919
Loji dan Peralatan	7	21,230,023	19,681,180
Aset Pajakan	8	122,873,275	125,436,350
Aset Tak Ketara	9	391,121	744,212
Hartanah Pelaburan	10	326,810	326,810
<b>Jumlah Aset Bukan Semasa</b>		<b><u>175,656,776</u></b>	<b><u>176,064,089</u></b>
<b>Jumlah Aset</b>		<b><u>410,599,931</u></b>	<b><u>396,447,105</u></b>
<b><u>LIABILITI</u></b>			
<b>Liabiliti Semasa</b>			
Akaun Belum Bayar	11	36,889,242	15,489,959
Geran Tertunda	12	160,445,184	161,170,698
Peruntukan Imbuhan Tahunan	13	3,300,000	5,978,228
Obligasi Pajakan	14	2,480	1,240
Manfaat Pekerja	15	1,138,134	385,984
<b>Jumlah Liabiliti Semasa</b>		<b><u>201,775,040</u></b>	<b><u>183,026,109</u></b>

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**

**PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2020  
(SAMBUNGAN)**

	Nota	2020 RM	Dinyatakan Semula 2019 RM
<b>Liabiliti Bukan Semasa</b>			
Akaun Belum Bayar	11	284,129	204,775
Obligasi Pajakan	14	25,037	25,055
Manfaat Pekerja	15	<u>12,696,203</u>	<u>12,185,386</u>
<b>Jumlah Liabiliti Bukan Semasa</b>		<b><u>13,005,369</u></b>	<b><u>12,415,216</u></b>
<b>Jumlah Liabiliti</b>		<b><u>214,780,409</u></b>	<b><u>195,441,325</u></b>
<b>Aset Bersih</b>		<b><u>195,819,522</u></b>	<b><u>201,005,780</u></b>
<b>ASET BERSIH/EKUITI</b>	16		
- Kumpulan Wang Terkumpul Mengurus		192,469,522	197,655,780
- Kumpulan Wang Terkumpul Pembiayaan Komputer		350,000	350,000
- Kumpulan Wang Terkumpul Pinjaman Kenderaan		3,000,000	3,000,000
<b>Jumlah Aset Bersih/Ekuiti</b>		<b><u>195,819,522</u></b>	<b><u>201,005,780</u></b>

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

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****PENYATA PRESTASI KEWANGAN BAGI TAHUN BERAKHIR  
31 DISEMBER 2020**

	<b>Nota</b>	<b>2020 RM</b>	<b>Dinyatakan Semula 2019 RM</b>
<b>Hasil daripada Urusniaga Bukan Pertukaran</b>			
Penerimaan daripada Geran Kerajaan	17	152,000,000	170,000,000
Pendapatan Tertunda daripada Akaun-Akaun Khas (Pembangunan)		315,426,529	313,342,842
Pendapatan Tertunda daripada Akaun-Akaun Khas (Mengurus)		1,130,820	140,213
Pendapatan Tertunda daripada Akaun Pembangunan MIDA		<u>1,726,543</u>	<u>7,195,220</u>
		<u>470,283,892</u>	<u>490,678,275</u>
<b>Hasil daripada Urusniaga Pertukaran</b>			
Pendapatan Sewaan	18	813,342	1,526,826
Pendapatan Faedah/Keuntungan Hibah	19	4,105,304	8,294,563
Lain-lain Pendapatan		2,485,173	3,977,142
Hutang Ragu Dikutip		52	114,739
		<u>7,403,871</u>	<u>13,913,270</u>
<b>Jumlah Hasil</b>		<b><u>477,687,763</u></b>	<b><u>504,591,545</u></b>
<b>Belanja</b>			
Upah, Gaji dan Manfaat Pekerja	20	101,080,319	99,485,522
Perbelanjaan Sewaan		22,471,200	24,710,053
Perkhidmatan Ikhtisas/Lain dan Hospitaliti		21,082,356	22,829,493
Belanja Susutnilai dan Pelunasan Penjejasan Aset Kewangan	21	3,567,981	3,529,645
Hutang Lapuk		11,032	81,248
Perhubungan dan Utiliti		15,402	-
Pembaikan dan Penyelenggaraan		6,797,035	8,003,777
Perjalanan dan Sara Hidup		5,142,028	6,900,951
Belanja Faedah		2,278,446	9,375,245
Belanja Lain	22	1,222	1,223
Pelunasan daripada Akaun-Akaun Khas (Pembangunan)		2,971,667	3,524,192
Pelunasan daripada Akaun-Akaun Khas (Mengurus)		315,426,529	313,342,842
Pelunasan daripada Akaun-Akaun Pembangunan MIDA		1,130,820	140,213
<b>Jumlah Belanja</b>		<b><u>284,042</u></b>	<b><u>9,985</u></b>
		<b><u>482,260,079</u></b>	<b><u>491,934,389</u></b>

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**

**PENYATA PRESTASI KEWANGAN BAGI TAHUN BERAKHIR  
31 DISEMBER 2020 (SAMBUNGAN)**

	Nota	2020 RM	Dinyatakan Semula 2019 RM
<b>Lebihan/(Kurangan) Lain</b>			
Keuntungan atas Penjualan Loji dan Peralatan		23,996	33,655
Kerugian atas Pertukaran Matawang Asing		<u>(637,938)</u>	<u>(435,093)</u>
		<u><b>(613,942)</b></u>	<u><b>(401,438)</b></u>
<b>(Kurangan)/Lebihan Tahun Semasa</b>		<b><u>(5,186,258)</u></b>	<b><u>12,255,718</u></b>

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

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### PENYATA PERUBAHAN ASET BERSIH BAGI TAHUN BERAKHIR 31 DISEMBER 2020

	Kumpulan Wang Terkumpul Mengurus Nota 16 RM	Kumpulan Wang Terkumpul Pembayaran Komputer Nota 16 RM	Kumpulan Wang Terkumpul Pinjaman Kenderaan Nota 16 RM	Jumlah RM
<b>Baki pada 1 Januari 2019</b>	157,347,503	350,000	3,000,000	160,697,503
- Dinyatakan tahun sebelum	<u>28,052,559</u>	<u>-</u>	<u>-</u>	<u>28,052,559</u>
<b>Baki pada 1 Januari 2019 seperti dinyatakan semula</b>	185,400,062	350,000	3,000,000	188,750,062
Lebihan untuk tahun 2019	<div style="border: 1px solid black; padding: 2px;">12,361,091</div>	<div style="border: 1px solid black; padding: 2px;">-</div>	<div style="border: 1px solid black; padding: 2px;">-</div>	<div style="border: 1px solid black; padding: 2px;">12,361,091</div>
-Dinyatakan sebelum	<div style="border: 1px solid black; padding: 2px;">(105,373)</div>	<div style="border: 1px solid black; padding: 2px;">-</div>	<div style="border: 1px solid black; padding: 2px;">-</div>	<div style="border: 1px solid black; padding: 2px;">(105,373)</div>
-Pelarasan tahun sebelum	<div style="border: 1px solid black; padding: 2px;">12,255,718</div>	<div style="border: 1px solid black; padding: 2px;">-</div>	<div style="border: 1px solid black; padding: 2px;">-</div>	<div style="border: 1px solid black; padding: 2px;">12,255,718</div>
Lebihan seperti dinyatakan semula	<u>197,655,780</u>	<u>350,000</u>	<u>3,000,000</u>	<u>201,005,780</u>
<b>Baki pada 31 Disember 2019</b>				
<b>Baki pada 1 Januari 2020</b>	169,708,594	350,000	3,000,000	173,058,594
- Dinyatakan tahun sebelum	<u>27,947,186</u>	<u>-</u>	<u>-</u>	<u>27,947,186</u>
-Pelarasan tahun terdahulu				
<b>Baki pada 1 Januari 2020 seperti dinyatakan semula</b>	197,655,780	350,000	3,000,000	201,005,780
Kurangan untuk Tahun 2020	<div style="border: 1px solid black; padding: 2px;">(5,186,258)</div>	<div style="border: 1px solid black; padding: 2px;">-</div>	<div style="border: 1px solid black; padding: 2px;">-</div>	<div style="border: 1px solid black; padding: 2px;">(5,186,258)</div>
<b>Baki pada 31 Disember 2020</b>	<u>192,469,522</u>	<u>350,000</u>	<u>3,000,000</u>	<u>195,819,522</u>

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 2020**

	Nota	2020 RM	Dinyatakan Semula 2019 RM
<b>ALIRAN TUNAI DARIPADA AKTIVITI OPERASI</b>			
(Kurangan)/Lebihan tahun semasa		(5,186,258)	12,255,718
<b>Pergerakan bukan tunai</b>			
Susutnilai Loji dan Peralatan		671,055	616,448
Pelunasan Aset Tak Ketara		333,851	350,122
Pelunasan Aset Pajakan		2,563,075	2,563,075
Belanja Faedah		1,222	1,223
Keuntungan atas Penjualan Loji dan Peralatan		(23,996)	(33,655)
Rugi Hapuskira Loji dan Peralatan		215,252	1,831
Peruntukan untuk Imbuhan Tahunan		3,300,000	5,978,228
Penjejasan Aset Kewangan		11,032	81,248
Peruntukan Manfaat Pekerja		1,712,259	1,456,364
Pindahan dari Akaun-Akaun Khas (Mengurus)		-	(100,001)
Pendapatan Faedah Meningkat		(1,449,245)	(1,484,214)
Pendapatan Faedah/Hibah daripada			
Deposit/Pembiayaan		<u>(4,105,304)</u>	<u>(8,295,133)</u>
(Kurangan)/Lebihan Operasi sebelum Perubahan			
Modal Kerja		(1,957,057)	13,391,254
Perubahan Modal Kerja :			
Kurangan/(Tambah) Akaun Belum Terima		18,958,253	(17,221,202)
Kurangan Kupon Belum Terima		2,120,000	2,120,000
Tambah/(Kurangan) Akaun Belum Bayar		21,478,637	(23,956,046)
Kurangan Imbuhan Tahunan		(5,978,228)	(3,500,000)
Kurangan Manfaat Pekerja		<u>(449,292)</u>	<u>(853,201)</u>
Tunai bersih daripada/(digunakan dalam)			
Aktiviti Operasi		34,172,313	(30,019,195)
Pendapatan Faedah/Hibah daripada			
Deposit/Pembiayaan		<u>3,444,711</u>	<u>8,044,240</u>
<b>Aliran tunai bersih daripada/(digunakan dalam) aktiviti operasi</b>		<b><u>37,617,024</u></b>	<b><u>(21,974,955)</u></b>
<b>ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN</b>			
Pembelian Loji dan Peralatan		(2,415,915)	(7,797,282)
(Tambah)/Kurangan Deposit di Institusi Berlesen		(50,000,000)	40,000,000
Pembelian Aset Tak Ketara		-	(44,668)
Kutipan daripada Pelupusan Kenderaan Pejabat		24,000	33,657
<b>Aliran tunai bersih (digunakan dalam)/daripada aktiviti pelaburan</b>		<b><u>(52,391,915)</u></b>	<b><u>32,191,707</u></b>

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### PENYATA ALIRAN TUNAI BAGI TAHUN BERAKHIR 31 DISEMBER 2020 (SAMBUNGAN)

	Nota	2020 RM	Dinyatakan Semula 2019 RM
<b>ALIRAN TUNAI DARIPADA AKTIVITI PEMBIAYAAN</b>			
Penerimaan Akaun-Akaun Khas (Pembangunan)		287,117,000	284,735,000
Pembayaran Akaun-Akaun Khas (Pembangunan)		(346,248,145)	(314,534,807)
Penerimaan Akaun-Akaun Khas (Mengurus)		30,519,574	207,566
Pembayaran Akaun-Akaun Khas (Mengurus)		(1,130,820)	(140,213)
Penerimaan Akaun Pembangunan MIDA		39,941	10,009,985
Pembayaran Akaun Pembangunan MIDA		<u>(1,726,543)</u>	<u>(7,195,220)</u>
<b>Aliran tunai bersih digunakan dalam aktiviti pembiayaan</b>		<b><u>(31,428,993)</u></b>	<b><u>(26,917,689)</u></b>
<b>Pengurangan bersih dalam tunai dan kesetaraan tunai</b>		<b>(46,203,884)</b>	<b>(16,700,937)</b>
<b>Tunai dan Kesetaraan Tunai pada 1 Januari</b>		<b>184,055,018</b>	<b>200,755,955</b>
<b>Tunai dan Kesetaraan Tunai pada 31 Disember</b>	<b>3</b>	<b><u>137,851,134</u></b>	<b><u>184,055,018</u></b>

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

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**

**PENYATA PRESTASI BAJET BAGI TAHUN BERAKHIR  
31 DISEMBER 2020**

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

<b>Anggaran Hasil</b>	<b>Anggaran Asal 2020</b> <b>RM</b>	<b>Anggaran Disemak 2020</b> <b>RM</b>	<b>Anggaran Akhir 2020</b> <b>RM</b>	<b>Hasil Sebenar 2020</b> <b>RM</b>	
				<b>Hasil Sebenar Dinyatakan Semula 2019</b> <b>RM</b>	<b>Hasil Sebenar 2020</b> <b>RM</b>
Peruntukan Geran Mengurus	160,000,000	(8,000,000)	152,000,000	152,000,000	140,000,000
Peruntukan Tambahan Mengurus	21,820,882	(21,820,882)	-	-	30,000,000
Pendapatan Sewaan	800,000	-	800,000	-	813,342
Pendapatan dari Faedah Bank	4,000,000	-	4,000,000	4,073,941	1,526,826
Pendapatan Faedah/Keuntungan Hibah	40,000	-	40,000	31,363	8,264,994
Lain-lain Pendapatan	160,000	-	160,000	2,485,173	29,569
Jumlah Hasil	<u>186,820,882</u>	<u>(29,820,882)</u>	<u>157,000,000</u>	<u>159,403,819</u>	<u>3,977,142</u>
					183,798,531

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### PENYATA PRESTASI BAJET BAGI TAHUN BERAKHIR 31 DISEMBER 2020 (SAMBUANGAN)

	Peruntukan Asal 2020 RM	Pelarasan 2020 RM	Peruntukan Akhir 2020 RM	Perbelanjaan Sebenar Dalam Asas Perbandingan 2020 RM	Varian Bajet 2020 RM
<b>Perbelanjaan Operasi (Vot B)</b>					
Perbelanjaan Emolumen	101,331,762	-	101,331,762	101,080,319	251,443
Bekalan dan Perkhidmatan	82,718,720	(27,320,882)	55,397,838	57,798,721	(2,400,883)
Aset	1,100,000	-	1,100,000	909,221	190,779
Bayaran-Bayaran lain	1,670,400	-	1,670,400	1,495,631	174,769
Jumlah Perbelanjaan Mengurus	186,820,882	(27,320,882)	159,500,000	161,283,892	(1,783,892)

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 2020****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 28 Jun 2021.

**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**

###### Pendapatan faedah

Hasil Faedah Terakru menggunakan Kaedah Kadar Faedah Berkesan.

Kadar Faedah Berkesan mendiskauan 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.

###### Pendapatan sewa

Pendapatan sewa yang diterima daripada pajakan operasi ke atas pelaburan harta tanah 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, harta tanah pelaburan dinyatakan pada kos ditolak susutnilai dan penjejasan terkumpul. Tiada susutnilai pada pelaburan harta tanah 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 harta tanah 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 harta pelaburan itu ditamatkan selama-lamanya dan tiada manfaat ekonomi masa hadapan atau potensi perkhidmatan dijangkakan daripada pelupusannya. Keuntungan atau kerugian daripada pelupusan ditentukan dengan membandingkan perolehan dengan amaun dibawa lebihan atau kurangan dimasukkan dalam keuntungan/(kerugian) bersih. Apabila adanya perubahan pada kegunaan harta tersebut, maka pindahan dibuat kepada/daripada harta pelaburan.

**(c) Loji dan Peralatan**

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

Kos berikutnya dimasukkan dalam amaun di bawah asset atau diiktiraf sebagai asset 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 asset ditolak nilai sisa:

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

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

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)

#### (c) Loji dan Peralatan (Sambungan)

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

MIDA menyahiktiraf item 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.

#### (d) Pajakan Operasi

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

##### Pajakan operasi - MIDA sebagai penerima pajakan

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

##### Pajakan operasi - MIDA sebagai pemberi pajakan

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

#### (e) Pajakan Kewangan

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

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

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

Kadar Faedah yang implisit dalam Pajakan ditakrifkan dalam piawaian sebagai kadar diskaun yang, pada 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 overhead yang relevan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Pinjaman dan Akaun Belum Terima**

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

**Pengiktirafan dan pengukuran awal**

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

**Pengukuran berikutnya**

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

**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 dalam aset kewangan MIDA dengan ciri-ciri risiko kredit yang sama dan dinilai secara kolektif untuk penjejasan. Aset yang dinilai secara individu untuk penjejasan dan di mana kerugian penjejasan adalah, atau terus diiktiraf, tidak termasuk dalam penilaian kolektif penjejasan.

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

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

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

**Pengukuran berikutnya**

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

**Penyahiktirafan**

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

**(i) Tunai dan Kesetaraan Tunai**

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

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)****(j) Peruntukan**

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

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

**(k) Manfaat Pekerja**Manfaat jangka pendek kakitangan

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

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

Manfaat 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 penceh yang bukan merupakan pelan caruman tetap. Pelan manfaat ditentukan adalah ganjaran penceh 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 pelarasian material kepada Amaun Bawaan Aset atau Liabiliti dalam tempoh masa hadapan.

**Peruntukan**

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

**Penjejasan Belum Terima**

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

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 3. Tunai dan Kesetaraan Tunai

	Dinyatakan Semula	2020	2019
		RM	RM
Tunai Dalam Tangan		20,957	20,986
Tunai di Bank		49,743,426	34,523,649
Deposit Jangka Pendek dengan Institusi Kewangan Berlesen		<u>88,086,751</u>	<u>149,510,383</u>
		<u>137,851,134</u>	<u>184,055,018</u>

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

Deposit dibuat untuk tempoh yang berbeza, bergantung kepada keperluan tunai segera MIDA dan pendapatan faedah/keuntungan. Purata wajaran kadar faedah/keuntungan pada 31 Disember 2020 adalah 1.93% (2019: 3.53%) setahun. Deposit ini adalah terhad untuk kegunaan projek yang diluluskan.

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

	Dinyatakan Semula	2020	2019
		RM	RM
Pelbagai penghutang		3,173,195	22,626,338
Kerugian penjejasan terkumpul		<u>(137,480)</u>	<u>(165,812)</u>
		<u>3,035,715</u>	<u>22,460,526</u>
Pinjaman pekerja:		826,806	794,163
- Pembiayaan komputer		<u>102,765</u>	<u>64,005</u>
- Pinjaman kenderaan		<u>724,041</u>	<u>730,158</u>
Pendahuluan		<u>13,623</u>	<u>72,925</u>
Jumlah pinjaman dan akaun belum terima		<u>3,876,144</u>	<u>23,327,614</u>
Deposit diberi		<u>6,164,483</u>	<u>6,263,513</u>
Bayaran terdahulu		<u>4,733,584</u>	<u>3,491,776</u>
		<u>14,774,211</u>	<u>33,082,903</u>
<b>Analisis:</b>			
Semasa		8,557,828	28,497,285
Bukan Semasa		<u>6,216,383</u>	<u>4,585,618</u>
		<u>14,774,211</u>	<u>33,082,903</u>

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

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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

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

	2020 RM	2019 RM
Pada 1 Januari	165,812	473,211
Dibayar sepanjang tahun	(52)	(114,739)
Kerugian penjejasan dicatat semula		(6,000)
Hapuskira	(39,312)	(267,908)
Penjejasan semasa	<u>11,032</u>	<u>81,248</u>
Pada 31 Disember	<u>137,480</u>	<u>165,812</u>

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

### 5. Kupon Belum Terima

	Dinyatakan Semula 2020 RM	2019 RM
Pada 1 Januari	-	-
Pelarasan tahun sebelum	<u>27,409,919</u>	<u>28,045,705</u>
Seperti dinyatakan semula	<u>27,409,919</u>	<u>28,045,705</u>
Pendapatan faedah meningkat	1,449,245	1,484,214
Penerimaan kupon	<u>(2,120,000)</u>	<u>(2,120,000)</u>
	<u>26,739,164</u>	<u>27,409,919</u>

<b>Analisis:</b>	<b>2020</b>	<b>2019</b>
Semasa	2,120,000	2,120,000
Bukan Semasa	24,619,164	25,289,919
	<u>26,739,164</u>	<u>27,409,919</u>

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

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

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

## 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 diisyiharkan oleh syarikat.
- v) Sekiranya berlaku pembubaran, MIDA tidak akan mempunyai hak ke atas baki aset.

### 6. Pendahuluan Geran

	Dinyatakan Semula 2020 RM	Dinyatakan Semula 2019 RM
Pada 1 Januari	-	-
Pelarasan tahun sebelum	5,710,713	4,518,748
Seperti dinyatakan semula	5,710,713	4,518,748
Pendahuluan tahun semasa	30,703,480	9,300,000
Belanja tahun semasa	-	(8,108,035)
	<u>36,414,193</u>	<u>5,710,713</u>

#### Analisis:

Semasa	36,414,193	5,710,713
Bukan Semasa	-	-
	<u>36,414,193</u>	<u>5,710,713</u>

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

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 7. Loji dan Peralatan

	Kos	Bangunan RM	Pengubah- suaiant Pejabat RM	Kenderaan RM	Perkakasan Komputer RM	Peralatan Pejabat RM	Kerja Dalam Perlaksa- naan RM	Jumlah RM
	Pada 1 Januari 2020	106,917,902	41,377,774	8,037,016	34,175,999	3,237,325	17,100,094	210,846,110
	- Dinyatakan tahun sebelum - Pelarasan tahun sebelum Seperti dinyatakan semula Pertambahan Pelupusan	(106,917,902)	-	-	-	-	934,232	(105,983,670)
	Pada 31 Disember 2020	41,377,774	8,037,016	34,175,999	3,237,325	18,034,326	104,862,440	
		-	-	848,916	70,683	53,815	1,442,501	2,415,915
		-	-	(723,907)	(28,171,155)	(1,222,251)	-	(30,117,313)
		41,377,774	8,162,025	6,075,527	2,068,889	19,476,827	77,161,042	
	<b>Susut Nilai Terkumpul dan Kerugian Penjejasan Terkumpul</b>							
	Pada 1 Januari 2020	21,379,749	41,164,455	7,287,520	34,070,728	2,658,557	-	106,561,009
	- Dinyatakan tahun sebelum - Pelarasan tahun sebelum Seperti dinyatakan semula Susut Nilai Semasa Pelupusan	(21,379,749)	-	41,164,455	7,287,520	34,070,728	2,658,557	- (21,379,749)
	Pada 31 Disember 2020	41,164,455	53,320	382,703	59,938	175,094	-	85,181,260
		-	-	(723,901)	(28,160,423)	(1,036,972)	-	671,055
		-	-	-	-	-	-	(29,921,296)
	<b>Amaun Bawaan</b>							
	Pada 31 Disember 2020	-	159,999	1,215,703	105,284	272,210	19,476,827	21,230,023

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

## 7. Loji dan Peralatan (Sambungan)

Bangunan	Pengubah-suaian	Kenderaan	Perkakasan Komputer	Peralatan Pejabat	Kerja Dalam Perlaksa-naan	Jumlah
RM	Pejabat	RM	RM	RM	RM	RM
(106,917,902)	41,111,174	7,898,807	47,396,824	3,226,815	11,244,507	217,796,029
-	-	-	-	-	934,232	(105,983,670)
-	41,111,174	7,898,807	47,396,824	3,226,815	12,178,739	111,812,359
-	13,330	553,492	51,934	33,008	7,145,518	7,797,282
-	-	(415,283)	(13,272,759)	(22,498)	-	(13,710,540)
-	253,270	-	-	-	(1,289,931)	(1,036,661)
-	41,377,774	8,037,016	34,175,999	3,237,325	18,034,326	104,862,440
19,241,391 (19,241,391)	41,111,135	7,457,682	47,277,590	2,427,114	-	117,514,912 (19,241,391)
-	-	-	-	-	-	-
-	41,111,135	7,457,682	47,277,590	2,427,114	-	98,273,521
-	53,320	245,118	64,626	253,384	-	616,448
-	-	(415,280)	(13,271,483)	(21,941)	-	(13,708,709)
-	41,164,455	7,287,520	34,070,728	2,658,557	-	85,181,260

## **Susut Nilai Terkumpul dan Kerugian Penyejasan**

<b>Terkumpul</b>	Pada 1 Januari 2019	19,241,391 (19,241,391)	41,111,135 -	7,457,682 -	47,277,590 -	2,427,114 -	-	117,514,912 (19,241,391)
- Dinyatakan tahun sebelum								
- Pelarasan tahun sebelum								
Seperi dinyatakan semula								
Susut Nilai Semasa								
Pelupusan								
	Pada 31 Disember 2019							

Amaun Bawaan  
Pada 31 Disember 2019

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 8. Aset Pajakan

	Tanah Pajakan 2020 RM	Bangunan Pajakan 2020 RM	Jumlah 2020 RM	Dinyatakan Semula Jumlah 2019 RM
<b>Kos</b>				
Pada 1 Januari	42,021,120	-	42,021,120	42,021,120
Pelarasan tahun sebelum	(13,337)	106,937,715	106,924,378	106,924,378
Pada 1 Januari/31				
Disember seperti dinyatakan semula	42,007,783	106,937,715	148,945,498	148,945,498
<b>Pelunasan Terkumpul</b>				
Pada 1 Januari	2,122,279	-	2,122,279	1,697,823
Pelarasan tahun sebelum	(674)	21,387,543	21,386,869	19,248,250
Pada 1 Januari				
seperti dinyatakan semula	2,121,605	21,387,543	23,509,148	20,946,073
Caj Tahun Semasa	424,321	2,138,754	2,563,075	2,563,075
Pada 31 Disember	2,545,926	23,526,297	26,072,223	23,509,148
<b>Amaun Bawaan</b>				
Pada 31 Disember	39,461,857	83,411,418	122,873,275	125,436,350

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 2020 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)**

**9. Aset Tak Ketara**

	Dana Mengurus 2020 RM	Dana Pembangunan 2020 RM	Jumlah 2020 RM	Dinyatakan Semula Jumlah 2019 RM
<b>Kos</b>				
Pada 1 Januari	81,350	4,559,200	4,640,550	2,070,597
Pelarasan tahun sebelum	-	(2,434,232)	(2,434,232)	-
Pada 1 Januari seperti dinyatakan semula	81,350	2,124,968	2,206,318	2,070,597
Pindahan dari Kerja Dalam Perlaksanaan	-	-	-	102,428
Pertambahan	-	-	-	44,668
Pelupusan	(81,350)	-	(81,350)	(11,375)
Pada 31 Disember	-	2,124,968	2,124,968	2,206,318
<b>Pelunasan Terkumpul</b>				
Pada 1 Januari	62,110	1,886,842	1,948,952	1,123,358
Pelarasan tahun sebelum	-	(486,846)	(486,846)	-
Pada 1 Januari seperti dinyatakan semula	62,110	1,399,996	1,462,106	1,123,358
Pelupusan	(62,110)	-	(62,110)	(11,374)
Caj Tahun Semasa	-	333,851	333,851	350,122
Pada 31 Disember	-	1,733,847	1,733,847	1,462,106
<b>Amaun Bawaan</b>				
Pada 31 Disember	-	391,121	391,121	744,212

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

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 10. Hartanah Pelaburan

	2020 RM	2019 RM
Kos pada 1 Januari/31 Disember	<u>326,810</u>	<u>326,810</u>
Pendapatan Sewa daripada Hartanah Pelaburan	<u>615,000</u>	<u>1,070,000</u>

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

### 11. Akaun Belum Bayar

	Dinyatakan Semula 2020 RM	2019 RM
Pelbagai Pembiutang Wang Jaminan Pelaksanaan	9,822,831 <u>724,226</u>	738,912 <u>850,111</u>
Pendaftar Wang Tidak Dituntut	10,547,057	1,589,023
Deposit Diterima	265,499	-
Perbelanjaan Terakru	205,625 26,155,190 <u>37,173,371</u>	207,500 13,898,211 <u>15,694,734</u>

#### Analisis:

Semasa	36,889,242	15,489,959
Bukan Semasa	284,129	204,775
	<u>37,173,371</u>	<u>15,694,734</u>

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

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 12. Geran Tertunda

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

	Dana Pelaburan Strategik, Dana Projek Berimpak Tinggi dan Dana Strategik Pelaburan Tempatan	Dana Menaiktaraf dan Memperbaiki Infrastruktur Asas Kawasan Perindustrian Sedia Ada	Kajian-Kajian Perindustrian & Lain-Lain	Jumlah	Dinyatakan Semula Jumlah
	2020 RM	2020 RM	2020 RM	2020 RM	2019 RM
Pada 1 Januari	45,803,620	26,144,896	54,647,360	126,595,876	166,395,683
Pelarasan tahun sebelumnya	-	-	15,710,713	15,710,713	4,518,748
Seperti dinyatakan semula	45,803,620	26,144,896	70,358,073	142,306,589	170,914,431
Diterima pada Tahun Semasa	241,000,000 (15,000,000)	19,000,000	27,117,000	287,117,000	284,735,000
Pindahan	-	-	15,000,000	-	-
Dipulangkan pada Tahun Semasa	-	-	(118,137)	(118,137)	-
Belanja Dibayar pada Tahun Semasa	(280,347,811)	(14,614,605)	(20,464,113)	(315,426,529)	(313,342,842)
Pada 31 Disember	(8,544,191)	30,530,291	91,892,823	113,878,923	142,306,589

Pada 1 Januari  
 Pelarasan tahun sebelumnya  
 Seperti dinyatakan semula  
 Diterima pada Tahun Semasa  
 Pindahan  
 Dipulangkan pada Tahun Semasa  
 Belanja Dibayar pada Tahun Semasa  
 Pada 31 Disember

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 12. Geran Tertunda (Sambungan)

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

	Akaun Sumbangan 2020 RM	OSC 2020 RM	PACU / PENJANA 2020 RM	Jumlah 2020 RM	Dinyatakan Semula Jumlah 2019 RM
Pada 1 Januari	378,466	–	–	–	411,114
Diterima pada Tahun Semasa	19,574	20,000,000	10,500,000	30,519,574	207,566
Pindahan ke Akaun Mengurus	–	–	–	–	(100,001)
Belanja Dibayar pada Tahun Semasa	(23,447)	–	(1,107,373)	(1,130,820)	(140,213)
Pada 31 Disember	374,593	20,000,000	9,392,627	29,767,220	378,466
<b>(iii) Geran Tertunda – Akaun Pembangunan MIDA</b>					
	2020 RM	2019 RM			
Pada 1 Januari	18,485,643	15,670,878			
Diterima pada Tahun Semasa	39,941	10,009,985			
Belanja Kerja Dalam Pelaksanaan	(1,442,501)	(7,195,220)			
Belanja Dibayar Pada Tahun Semasa	(284,042)	–			
Pada 31 Disember	16,799,041	18,485,643			
<b>Jumlah Geran Tertunda</b>	<b>160,445,184</b>	<b>161,170,698</b>			

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**

**13. Peruntukan Imbuhan Tahunan**

	<b>2020</b> <b>RM</b>	<b>2019</b> <b>RM</b>
Pada 1 Januari	5,978,228	3,500,000
Imbuhan Tahunan Dibayar	(5,984,376)	(3,373,621)
Kurangan/(Lebihan) Peruntukan	6,148	(126,379)
Peruntukan Semasa	<u>3,300,000</u>	<u>5,978,228</u>
Pada 31 Disember	<u>3,300,000</u>	<u>5,978,228</u>

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

**14. Obligasi Pajakan**

	<b>Dinyatakan</b> <b>Semula</b> <b>2019</b> <b>RM</b>	<b>2020</b> <b>RM</b>
Pada 1 Januari	21,095	21,101
Pelarasan tahun sebelum	<u>5,200</u>	<u>5,211</u>
Seperti dinyatakan semula	26,295	26,312
Pertambahan	1,222	1,223
Bayaran obligasi pajakan	<u>-</u>	<u>(1,240)</u>
	<u>27,517</u>	<u>26,295</u>

**Analisis:**

Semasa	2,480	1,240
Bukan Semasa	<u>25,037</u>	<u>25,055</u>
	<u>27,517</u>	<u>26,295</u>

Analisis berkontrak kematangan aliran tunai tidak terdiskaun:

	<b>2020</b> <b>RM</b>	<b>2019</b> <b>RM</b>
Kurang daripada satu tahun	2,480	1,240
Antara satu hingga lima tahun	6,200	6,200
Lima tahun dan ke atas	<u>107,880</u>	<u>109,120</u>
Jumlah obligasi pajakan tidak terdiskaun pada 31 Disember	<u>116,560</u>	<u>116,560</u>
<b>Amaun diiktiraf dalam untung rugi</b>		
<b>Belanja faedah</b>	<b>1,222</b>	<b>1,223</b>

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 15. Manfaat Pekerja

	2020 RM	2019 RM
Pada 1 Januari	12,571,370	11,968,207
Pelarasan terlebih peruntukan	2,624	(31,000)
Caruman Dibayar	(449,292)	(822,201)
Pertambahan Caruman	1,709,635	1,456,364
Pada 31 Disember	<u>13,834,337</u>	<u>12,571,370</u>

#### Analisis:

Semasa	1,138,134	385,984
Bukan Semasa	12,696,203	12,185,386
	<u>13,834,337</u>	<u>12,571,370</u>

Pelan manfaat pasca pekerjaan 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 150 hari disebabkan kepentingan perkhidmatan. Anugerah wang tunai dibayar pada hari terakhir bekerja selepas bersara dan ia dikira berdasarkan gaji kakitangan pada tarikh penyata kedudukan kewangan.

### 16. Aset Bersih

#### (i) Kumpulan Wang Terkumpul Mengurus

	2020 RM	Dinyatakan Semula 2019 RM
Pada 1 Januari	169,708,594	157,347,503
Pelarasan tahun sebelum	<u>27,947,186</u>	<u>28,052,559</u>
Seperti dinyatakan semula	197,655,780	185,400,062
Diterima pada Tahun Semasa	152,000,000	170,000,000
Faedah atas Deposit di Bank	4,105,304	8,294,563
Pendapatan/Keuntungan lain	3,322,563	5,652,362
Belanja Dibayar pada Tahun Semasa	(482,898,017)	(492,369,482)
Pendapatan Tertunda	318,283,892	320,678,275
Pada 31 Disember	<u>192,469,522</u>	<u>197,655,780</u>

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

	2020 RM	2019 RM
Pada 1 Januari/31 Disember	<u>350,000</u>	<u>350,000</u>

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**

**16. Aset Bersih (Sambungan)**

**(iii) Kumpulan Wang Terkumpul Pinjaman Kenderaan**

	<b>2020</b> <b>RM</b>	<b>2019</b> <b>RM</b>
Pada 1 Januari/31 Disember	3,000,000	3,000,000

**17. Penerimaan daripada Geran Kerajaan**

	<b>2020</b> <b>RM</b>	<b>2019</b> <b>RM</b>
<b>Geran tanpa syarat:</b> Geran Kerajaan - Operasi	152,000,000	170,000,000

**18. Pendapatan Sewaan**

	<b>2020</b> <b>RM</b>	<b>2019</b> <b>RM</b>
Sewa Hartanah Pelaburan	615,000	1,070,000
Sewa Ruang Pejabat	31,254	262,985
Sewa Tempat Letak Kereta	157,888	193,841
Lain-Lain	9,200	-
	813,342	1,526,826

**19. Pendapatan Faedah / Keuntungan Hibah**

	<b>Dinyatakan</b> <b>Semula</b>	<b>2020</b> <b>RM</b>	<b>2019</b> <b>RM</b>
Faedah Deposit di Bank	2020	3,413,348	8,264,994
Faedah terakru	2020	660,593	-
Faedah Pinjaman Kenderaan	2020	28,510	27,181
Keuntungan Pembiayaan Komputer	2020	2,825	2,388
Faedah atas Deposit	2020	28	-
		4,105,304	8,294,563

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 20. Upah, Gaji dan Manfaat Pekerja

	2020 RM	2019 RM
Gaji dan Upah	69,621,445	65,952,524
Elaun Tetap	8,332,315	8,732,349
Sumbangan Berkanun untuk Kakitangan	13,494,443	11,898,204
Elaun Lebih Masa	907,179	1,418,907
Faedah-Faedah Kewangan Lain	<u>8,724,937</u>	<u>11,483,538</u>
	<u>101,080,319</u>	<u>99,485,522</u>

### 21. Belanja Susutnilai dan Pelunasan

	Dinyatakan Semula	2019 RM
	2020 RM	2019 RM
Loji dan Peralatan	671,055	616,448
Aset Pajakan	2,563,075	2,563,075
Aset Tak Ketara	<u>333,851</u>	<u>350,122</u>
	<u>3,567,981</u>	<u>3,529,645</u>

### 22. Belanja Lain

	Dinyatakan Semula	2019 RM
	2020 RM	2019 RM
Pengangkutan Barang-Barang	254,607	576,875
Bekalan dan Bahan-Bahan Lain	1,859,367	2,048,390
Bayaran-Bayaran Lain	642,441	897,096
Hapuskira Loji dan Peralatan	<u>215,252</u>	<u>1,831</u>
	<u>2,971,667</u>	<u>3,524,192</u>

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 23. Pendedahan Pihak Berkaitan

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

	<b>2020</b>	<b>2019</b>
Jumlah ganjaran (RM)	1,054,051	1,008,356
Bilangan ahli (Orang)	17	14

#### Ganjaran Pengurusan Utama

	<b>2020</b> <b>RM</b>	<b>2019</b> <b>RM</b>
Gaji	550,213	529,082
Elaun *	424,071	434,545
Imbuhan Prestasi	79,767	44,729
	<hr/> 1,054,051	<hr/> 1,008,356

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

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 24. 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 aman bawaan aset kewangan di tarikh penyata kedudukan kewangan.

#### Kualiti Kredit

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

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

#### Pinjaman dan Akaun Belum Terima daripada Urusniaga Pertukaran

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

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

#### Tunai dan Kesetaraan Tunai

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

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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

Kualiti kredit pinjaman dan akaun belum terima adalah seperti berikut:

	Tidak Lampau			Lampau Tempoh tetapi Tidak Terjejas			Jumlah Tidak Terjejas RM	Lampau Tempoh dan Terjejas RM	Jumlah RM
	Tempoh atau Terjejas RM	< 30 hari	30 - 90 hari	90 - 180 hari	> 180 hari				
<b>2020</b>									
Pelbagai penghutang	2,192,615	383,141	103,219	104,273	252,467	3,035,715	137,480	3,173,195	
Pendahuluan	13,623	-	-	-	-	13,623	-	13,623	
Pinjaman pekerja	826,806	-	-	-	-	826,806	-	826,806	
Kupon belum terima	26,739,164	-	-	-	-	26,739,164	-	26,739,164	
Pendahuluan geran	36,414,193	-	-	-	-	36,414,193	-	36,414,193	
Jumlah	66,186,401	383,141	103,219	104,273	252,467	67,029,501	137,480	67,166,981	
<b>2019</b>									
Pelbagai penghutang	21,889,690	251,085	63,198	51,481	205,072	22,460,526	165,812	22,626,338	
Pendahuluan	72,925	-	-	-	-	72,925	-	72,925	
Pinjaman pekerja	794,163	-	-	-	-	794,163	-	794,163	
Kupon belum terima	27,409,919	-	-	-	-	27,409,919	-	27,409,919	
Pendahuluan geran	5,710,713	-	-	-	-	5,710,713	-	5,710,713	
Jumlah	55,877,410	251,085	63,198	51,481	205,072	56,448,246	165,812	56,614,058	

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 24. 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:

	<b>Atas permintaan atau &lt; 30 hari</b>					<b>Jumlah RM</b>
	<b>30 hari – 1 tahun</b>	<b>2 – 5 tahun</b>	<b>&gt; 5 tahun</b>			
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>	
<b>2020</b>						
Pelbagai Pembiayaan Wang Jaminan Pelaksanaan Pendaftar Wang Tidak Dituntut Obligasi pajakan	9,777,831 243,404 265,499 2,480	45,000 197,293 - -	- 283,529 - 6,200	- - - 107,880	- 724,226 265,499 116,560	9,822,831 724,226 265,499 116,560
Jumlah	<b>10,289,214</b>	<b>242,293</b>	<b>289,729</b>	<b>107,880</b>	<b>107,880</b>	<b>10,929,116</b>
<b>2019</b>						
Pelbagai Pembiayaan Wang Jaminan Pelaksanaan Obligasi pajakan	738,912 652,290 1,240	- 197,821 -	- - 6,200	- - 109,120	- - 109,120	738,912 850,111 116,560
Jumlah	<b>1,392,442</b>	<b>197,821</b>	<b>6,200</b>	<b>109,120</b>	<b>109,120</b>	<b>1,705,583</b>

#### Risiko Pasaran

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

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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

Polisi bagi pengurusan setiap risiko ini adalah seperti berikut:

#### **Risiko Pertukaran Matawang Asing**

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

#### **Risiko Kadar Faedah**

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

	Kadar Faedah Purata Wajaran RM	Kematangan 3 Bulan atau Kurang RM
<b>Tunai dan Kesetaraan Tunai</b>		
31 Disember 2020	1.93%	88,086,751
31 Disember 2019	3.53%	149,510,383

### 25. 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.

	2020			
	Nilai Bawaan RM	Nilai Saksama RM	Nilai Bawaan RM	Nilai Saksama RM
<b>Pinjaman pekerja:</b>				
- Pembiayaan komputer	102,765	105,910	64,005	65,286
- Pinjaman kenderaan	724,041	766,578	730,158	776,851
Jumlah	826,806	872,488	794,163	842,137

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 25. 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 diskain semasa ditawarkan pada tarikh pelaporan untuk kemudahan kepada peminjam-peminjam baru yang sama profil kreditnya.

### 26. Komitmen Modal

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

	2020 RM	2019 RM
Aset Tak Ketara	<u>6,509,661</u>	<u>7,952,162</u>

### 27. Sewa Pajakan Operasi

#### **MIDA sebagai penerima pajakan**

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

	2020 RM	2019 RM
<b>Bangunan</b>		
Kurang setahun	20,183,572	24,201,190
2 hingga 5 tahun	22,427,350	33,896,658
Melebihi dari 5 tahun	<u>1,322,841</u>	<u>469,679</u>
	<u>43,933,763</u>	<u>58,567,527</u>
Bayaran pajakan minimum diiktiraf sebagai perbelanjaan pada tahun semasa	<u>22,471,200</u>	<u>24,710,053</u>

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 27. Sewa Pajakan Operasi (Sambungan)

#### **MIDA sebagai pemberi pajakan**

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

	<b>2020</b> <b>RM</b>	<b>2019</b> <b>RM</b>
<b>Hartanah Pelaburan</b>		
Kurang setahun	1,020,000	1,224,000
2 hingga 5 tahun	-	1,020,000
	<b><u>1,020,000</u></b>	<b><u>2,244,000</u></b>
<b>Bangunan</b>		
Kurang setahun	90,000	192,000
2 hingga 5 tahun	-	1,500
	<b><u>90,000</u></b>	<b><u>193,500</u></b>

MIDA menyewakan bangunan dan harta tanahnya di bawah pajakan operasi. Pendapatan diperolehi daripada sewa bangunan dan harta tanah ialah RM813,342 (2019: RM1,526,826).

### 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].

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 29. Maklumat Bajet

Bajet diluluskan pada asas tunai ubahsuai secara pengelasan. Bajet yang diluluskan meliputi tempoh fiskal daripada 1 Januari 2020 hingga 31 Disember 2020.

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

Penyesuaian antara jumlah sebenar secara setanding seperti yang dinyatakan dalam Penyata Prestasi Bajet dan Penyata Aliran Tunai bagi tahun berakhir 31 Disember 2020 adalah seperti berikut:

	Operasi RM	Pelaburan RM	Pembentukan RM	Jumlah RM
Amaun Sebenar dalam Asas Perbandingan yang Dibentangkan Dalam Bajet dan Penyata Perbandingan Sebenar	(161,283,893)	-	-	(161,283,893)
Perbezaan Asas				
(i) Pendapatan Sebenar	159,403,819	-	-	159,403,819
(ii) Perbezaan Asas yang Lain	39,497,098	(52,391,915)	(31,428,993)	(44,323,810)
Jumlah Sebenar dalam Penyata Aliran Tunai	<u>37,617,024</u>	<u>(52,391,915)</u>	<u>(31,428,993)</u>	<u>(46,203,884)</u>

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)****30. Pelarasan Tahun Sebelum**Penyataan semula kesilapan

Penyata Kewangan Tahun 2019 telah dinyatakan semula bagi membetulkan kesilapan penting berikut:

- a) Hasil daripada kupon belum terima daripada NRPS UMW Aero Assets Sdn Bhd seperti didekah dalam Nota 5 tidak dimasukkan dalam tahun sebelumnya.
- b) MIDA telah menandatangani perjanjian pajakan tanah sehingga tahun 2114 dengan Pesuruhjaya Tanah Persekutuan dan pajakan tersebut dikelaskan sebagai pajakan kewangan. Sebelum tahun 2020, tanah tersebut dikelaskan di bawah Hartanah, Loji dan Peralatan. Penyata Kewangan Tahun 2019 telah dinyatakan semula disebabkan oleh perjanjian ini.
- c) Bayaran kepada penerima geran pada bulan Januari 2020 telah direkodkan dalam Penyata Kewangan tahun 2019.
- d) Bayaran kepada penerima geran yang merupakan Pendahuluan Geran telah dilunaskan kepada lebihan atau kurangan tahun semasa.
- e) Penalti kepada tunggakan pendahuluan yang tidak dibayar balik mengikut tempoh yang ditetapkan tidak direkodkan.
- f) Kesilapan dalam amaun bayaran terdahulu, deposit diberi, lain-lain pendapatan dan faedah dari bank.

Pengelasan semula

Penyata Kewangan Tahun 2019 telah dinyatakan semula bagi membetulkan pengelasan semula berikut:

- a) Pengelasan semula faedah terakru daripada Tunai dan Kesetaraan Tunai kepada Pelbagai Penghutang.
- b) Bayaran kepada Joint Management Body Menara MIDA telah dikelaskan semula daripada Kerja Dalam Pelaksanaan kepada Pelbagai Penghutang.

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 30. Pelarasan Tahun Sebelum (Sambungan)

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

	Dinyatakan Sebelum Ini RM	Pelarasan / Pengelasan Semula RM	Dinyatakan Semula RM
<b>31 Disember 2019</b>			
<b>Penyata Kedudukan Kewangan</b>			
<b>Aset</b>			
Tunai dan Kesetaraan Tunai	174,313,079	9,741,939	184,055,018
Pinjaman dan Akaun Belum Terima bagi Urusniaga Pertukaran – Semasa	26,813,287	1,683,998	28,497,285
Pinjaman dan Akaun Belum Terima bagi Urusniaga Pertukaran – Bukan Semasa	4,455,290	130,328	4,585,618
Kupon Belum Terima - Semasa	-	2,120,000	2,120,000
Kupon Belum Terima - Bukan Semasa	-	25,289,919	25,289,919
Pendahuluan Geran	-	5,710,713	5,710,713
Loji dan Peralatan	104,285,101	(84,603,921)	19,681,180
Aset Pajakan	39,898,841	85,537,509	125,436,350
Aset Tak Ketara	2,691,598	(1,947,386)	744,212
Jumlah Aset	<u>352,784,006</u>	<u>43,663,099</u>	<u>396,447,105</u>
<b>Liabiliti</b>			
Akaun Belum Bayar-Semasa	14,964,538	525,421	15,489,959
Geran Tertunda	145,459,985	15,710,713	161,170,698
Obligasi Pajakan-Semasa	-	1,240	1,240
Akaun Belum Bayar-Bukan Semasa	730,196	(525,421)	204,775
Obligasi Pajakan-Bukan Semasa	21,095	3,960	25,055
Jumlah Liabiliti	<u>179,725,412</u>	<u>15,715,913</u>	<u>195,441,325</u>
<b>Aset Bersih/Ekuiti</b>			
Kumpulan Wang Terkumpul Mengurus	169,708,594	27,947,186	197,655,780
Jumlah Aset Bersih/Ekuiti	<u>173,058,594</u>	<u>27,947,186</u>	<u>201,005,780</u>

**LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**

**30. Pelarasan Tahun Sebelum (Sambungan)**

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

	Dinyatakan Sebelum Ini RM	Pelarasan / Pengelasan Semula RM	Dinyatakan Semula RM
<b>31 Disember 2019</b>			
<b>Penyata Prestasi Kewangan</b>			
<b>Hasil</b>			
Pendapatan Tertunda daripada Akaun-Akaun Khas (Pembangunan)	324,534,807	(11,191,965)	313,342,842
Pendapatan Faedah/Keuntungan Hibah	8,295,133	(570)	8,294,563
Lain-lain Pendapatan	4,572,902	(595,760)	3,977,142
Jumlah Hasil	<u>516,379,840</u>	<u>(11,788,295)</u>	<u>504,591,545</u>
<b>Belanja</b>			
Perkhidmatan Ikhtisas/Lain dan Hospitaliti	22,826,203	3,290	22,829,493
Belanja Susutnilai dan Pelunasan	4,016,230	(486,585)	3,529,645
Belanja Faedah	1,234	(11)	1,223
Belanja Lain	3,531,843	(7,651)	3,524,192
Pelunasan daripada Akaun-Akaun Khas (Pembangunan)	<u>324,534,807</u>	<u>(11,191,965)</u>	<u>313,342,842</u>
Jumlah Belanja	<u>503,617,311</u>	<u>(11,682,922)</u>	<u>491,934,389</u>
Lebihan tahun semasa	<u>12,361,091</u>	<u>(105,373)</u>	<u>12,255,718</u>
<b>Penyata Aliran Tunai</b>			
Lebihan tahun semasa	12,361,091	(105,373)	12,255,718
Pelunasan Aset Tak Ketara	836,968	(486,846)	350,122
Pelunasan Aset Pajakan	424,456	261	2,563,075
Belanja Faedah	1,234	(11)	1,223
Pendapatan Faedah Meningkat	(2,120,000)	635,786	(1,484,214)
Lebihan Operasi sebelum Perubahan Modal Kerja	13,347,437	43,817	13,391,254
(Tambah) Akaun Belum Terima	(16,919,324)	(301,878)	(17,221,202)
Tunai bersih (digunakan dalam aktiviti operasi)	(29,761,134)	(258,061)	(30,019,195)
Aliran tunai bersih digunakan dalam aktiviti operasi	<u>(21,716,894)</u>	<u>(258,061)</u>	<u>(21,974,955)</u>

## LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

### 30. Pelarasan Tahun Sebelum (Sambungan)

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

Dinyatakan Sebelum Ini RM	Pelarasan / Pengelasan Semula RM	Dinyatakan Semula RM
<b>31 Disember 2019</b>		
<b>Penyata Aliran Tunai (sambungan)</b>		
Pembayaran Akaun-Akaun Khas (Pembangunan)	(324,534,807)	10,000,000 (314,534,807)
Aliran tunai bersih digunakan dalam aktiviti pembiayaan	(36,917,689)	10,000,000 (26,917,689)
Pengurangan bersih dalam tunai dan kesetaraan tunai	<u>(26,442,876)</u>	<u>9,741,939</u> (16,700,937)

### 31. 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.

### 32. Peristiwa Seterusnya

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

# 08



## Contacting MIDA

# CONTACTING MIDA

## Addresses of MIDA Headquarters, State and Overseas Offices

MIDA's efforts to promote domestic and foreign investments involve the cooperation and assistance of investors to develop manufacturing and services projects. This was possible due to MIDA's global network, with its headquarters in Kuala Lumpur, state officers across Malaysia and international offices in the Asia Pacific, Middle East, North America and Europe.

### MIDA's Nationwide Network

#### State Offices

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## MIDA's Worldwide Network

### Asia Pacific

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