



ANNUAL REPORT
2022



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Key Initiatives Under the Twelfth Malaysia Plan



MIDA is instrumental in bolstering Malaysia's economic transformation to elevate it as a high-income nation through MIDA's investment initiatives undertaken in creating a dynamic investment ecosystem.

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

In 2022, Malaysia achieved its highest growth rate in 22 years since 2000, recording a remarkable 8.7 per cent, a significant increase from 3.1 per cent in 2021. This achievement is particularly commendable due to global economic uncertainties, inflationary pressures, geopolitical conflicts, and climate change impacts.

Malaysia ranks No. 1 in emerging Southeast Asia as the country with the most potential to attract foreign investors, according to the 2022 Milken Institute Global Opportunity Index.

This achievement demonstrates the effectiveness of Malaysia's economic policies and initiatives, which are underscored by a proactive approach to enhancing the added value and long-term investment potential of the nation. This also reflects investors' confidence in the government's commitment to ensuring macroeconomic stability and providing a conducive business environment for both foreign and domestic investors.

EMPOWERING A MORE SUSTAINABLE AND COMPETITIVE ECONOMY

The World Bank projected a favourable economic prospect for Malaysia in 2023, anticipating a growth rate of 4 per cent. Concurrently, the IMF's projection stood slightly higher at 4.4 per cent. This estimation is in line with the government's forecast of about 4.5 per cent, underscoring a steadfast commitment to maintaining robust fiscal support and broadening fiscal measures to sustain Malaysia's growth momentum.

ENHANCING NATIONAL ECONOMIC TRANSFORMATION THROUGH INVESTMENT INNOVATION

Despite global economic headwinds, Malaysia continues to make positive strides in navigating these challenges. Efficiency, adaptability, and innovative approaches have helped the nation to remain competitive and adapt to the current economic landscape. The government is also proactive in forging new opportunities by adapting cutting-edge technologies and innovations across diverse economic sectors, including industrial, agricultural, educational, and services.

Among the key government initiatives are the promotion and facilitation of transforming manufacturing facilities into 'smart factories'. Emphasis is also placed on artificial intelligence, the 'internet of things' (IoT), and green technologies, all aimed at enhancing the country's economic strength towards greater sustainability and global competitiveness.

ENHANCING TRADE AND INVESTMENT OPPORTUNITIES

Malaysia's active engagement in forging comprehensive free trade agreements to expand market access and enhance trade and investment opportunities has had a positive impact. Among these, the Regional Comprehensive Economic Partnership (RCEP) and the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) have been instrumental in broadening market opportunities, boosting investor confidence, and facilitating global supply chain linkages. Apart from RCEP and CPTPP, Malaysia continues to strengthen existing trade agreements with ASEAN countries, the People's Republic of China, India, and others. These efforts aim to expand trade networks and reinforce the country's position as an attractive investment destination and a key player in the global trade arena.

CLIMATE CHANGE CHALLENGES

Recognising the reality of climate change, Malaysia adopts a proactive approach to address this challenge. As a country committed to environmental protection and reducing the impact of climate change, Malaysia has set a clear goal to achieve net-zero carbon emissions by 2050. In line with the National Investment Aspirations (NIA), we prioritise environmentally responsible development strategies and align our initiatives with Environmental, Social, and Governance (ESG) principles. These efforts not only attract investors focused on ESG but also

ensure a sustainable and resilient future for Malaysia in facing increasingly complex economic challenges and opportunities.

Priority is given to technological advancement and green innovation to drive industries towards higher efficiency and lower environmental impact. The integration of digitalisation and artificial intelligence across various sectors promotes a resource-efficient green economy, a key factor in achieving zero carbon emissions targets. Beyond environmental considerations, Malaysia is also committed to addressing social challenges. The country ensures that economic growth benefits all levels of society by improving social safety nets, enhancing access to education and health, and promoting an inclusive economy.

DEVELOP MADANI ECONOMY

The Malaysian government has always prioritised the welfare of its citizens and is dedicated to advancing the country's economy. The newly introduced concept of 'Malaysia Madani' has laid out a narrative for a Madani economy that focuses on active societal engagement in economic processes, emphasising values of justice, togetherness, and collective well-being. This concept is founded on a vision of a more inclusive and sustainable economic approach, where every citizen has the opportunity to develop and contribute equitably to the nation's development. The framework of this new vision ensures that economic development aligns with the interests and well-being of the people.

Aligning with these principles, MIDA's initiatives are also aiming to create a dynamic and sustainable investment ecosystem as well as advocating the use of clean energy, technological advancement, and sustainable practices. Additionally, MIDA is committed to developing the halal sub-sector and smart agriculture, in line with the goals outlined in the Twelfth Malaysia Plan.

I would like to take this opportunity to extend my heartfelt thanks to all stakeholders, partners, and the dedicated MIDA team for their steadfast commitment to the economic growth of Malaysia. While we adapt to the changing environments, we are more focused on delivering sustainable value to the Malaysian people and building a brighter future for our nation. Together, we are on a path towards a sustainable, inclusive, and prosperous Malaysia.



MIDA provides a business environment that supports innovation, economic growth, and the competitiveness of Malaysian companies globally.

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

FOSTERING INCLUSIVE AND SUSTAINABLE GROWTH

The investment achievements in 2022 have showcased Malaysia's resilience and competitiveness in navigating the challenging economic waves arising from geopolitical tensions and the global pandemic.

This is accomplished through solidarity and joint efforts among all stakeholders to ensure the reinforcement of a sustainable economy, socioeconomic adjustments, the enhancement of the local workforce, advancing inclusive development and the digital economy.

I would like to take this opportunity to share various programmes and initiatives of the Malaysian Investment Development Authority (MIDA) in attracting domestic and foreign investments with strong support from the Ministry of Investment, Trade and Industry (MITI), ministries and agencies at the Federal level, regional economic development corridors, as well as State Governments and state investment promotion agencies throughout 2022.

MIDA, Malaysia's investment agency under MITI, champions growth in Malaysia's manufacturing and services by proactively promoting investment opportunities as well as providing comprehensive support and facilitating a business-friendly investment environment. MIDA's diverse outreach initiatives, including Trade and Investment Missions (TIM), Special Project Missions (SPM), dialogue sessions with associations and industry players, as well as official visits to attract strategic and high-technology projects are conducted to attract more potential investors to the manufacturing and services sectors in Malaysia. In addition, MIDA has also organised various webinar series to broaden the outreach and elevate Malaysia as a preferred investment destination in the Asian region.

STRENGTHEN THE COMPETITIVE ECOSYSTEM

Dedicated to reinforcing the country's industrial ecosystem, MIDA creates a business environment conducive to innovation, economic growth, and the global competitiveness of Malaysian companies. Initiatives like the Supply Chain Programme serve as platforms for multinational corporations (MNCs) and large local companies (LLCs) in Malaysia to leverage local sourcing of components or raw materials and services of domestic companies, including Micro, Small, and Medium Enterprises (MSMEs).

To sustain the progress made in 2022, MITI and MIDA are intensifying efforts to provide comprehensive support to ensure a smooth and favourable business environment. This includes facilitating the investment journey from federal government approval to state-level, with a structured timeline and relevant monitoring to ensure the timely realisation of their investments in Malaysia.

Advisory and facilitation services known as TRACK (Project Implementation and Facilitation Office, formerly PACU) are also provided to ensure the seamless execution of projects approved by the National Committee on Investment (NCI). This hands-on facilitation involves close collaboration between MIDA and relevant stakeholders such as Federal/State Ministries/ Departments/Agencies and utility companies (TNB, PETRONAS, Gas Malaysia, TM, etc.), aiding in resolving investor issues. MIDA is committed to offering robust support through comprehensive TRACK facilitation services, aiming to ensure the full success of projects and to generate lasting benefits for the people, positively impacting economic growth.

EXPANDING STRATEGIC COLLABORATION

In a strategic move to strengthen bilateral trade and cross-border investments, MIDA opened a new office in Istanbul, Türkiye, in September 2022. This establishment in Istanbul offers strategic advantages in creating a conducive environment for attracting high-quality investments in advanced manufacturing industries, machinery and equipment, aerospace, digital investments, ICT, and food processing, including the Halal segment. This initiative reflects the country's commitment to high-quality investments and aligns with the New Investment Policy (NIP) and National Investment Aspirations (NIA).

The New Industrial Master Plan (NIMP) is currently under development and is expected to be completed by the third quarter of 2023. This industrial policy, grounded in the NIA, will prioritise Environmental, Social, and Governance (ESG) elements to address urgent socioeconomic issues, such as sustainability in attracting capital and technology-intensive high-quality investments. The development of the NIMP plays a crucial role in shaping prosperous and sustainable industrial development for the nation. The implementation of strategic frameworks such as MYDIGITAL, the National Fourth Industrial Revolution (4IR) Policy, and the SME Stimulus Package will ensure that Malaysia remains a prime investment destination in the years to come.

ACCELERATE THE DIGITAL ECONOMY

Aiming to position Malaysia as a supply chain hub in the Asian region, MIDA emphasises attracting high-quality investments in advanced technology sectors, propelling the digital economy to support service and commercial sectors, expanding the local industrial network, and building new bilateral networks and trade channels to ensure Malaysia remains a preferred investment destination.

MIDA consistently welcomes investments and business ventures that positively impact the Malaysian people, contributing to the development of cities, regions, and the entire nation. Among the targeted new economic developments are the electric vehicle ecosystem, smart factories utilising 5G technology, the digital economy, new green technology sources including renewable energy industries, smart agriculture, and supply chain ecosystems.





02
ABOUT
MIDA

ABOUT MIDA

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

The World Bank hailed the establishment of MIDA in 1967 as a critical catalyst to implement purposeful, positive, and systematic promotion for the country's industrial development. Now, in 2022, MIDA remains steadfast in executing its functions and fulfilling its mission and vision.



MISSION

We build dynamic and sustainable investment ecosystems



VISION

Malaysia as the pre-eminent preferred investment destination

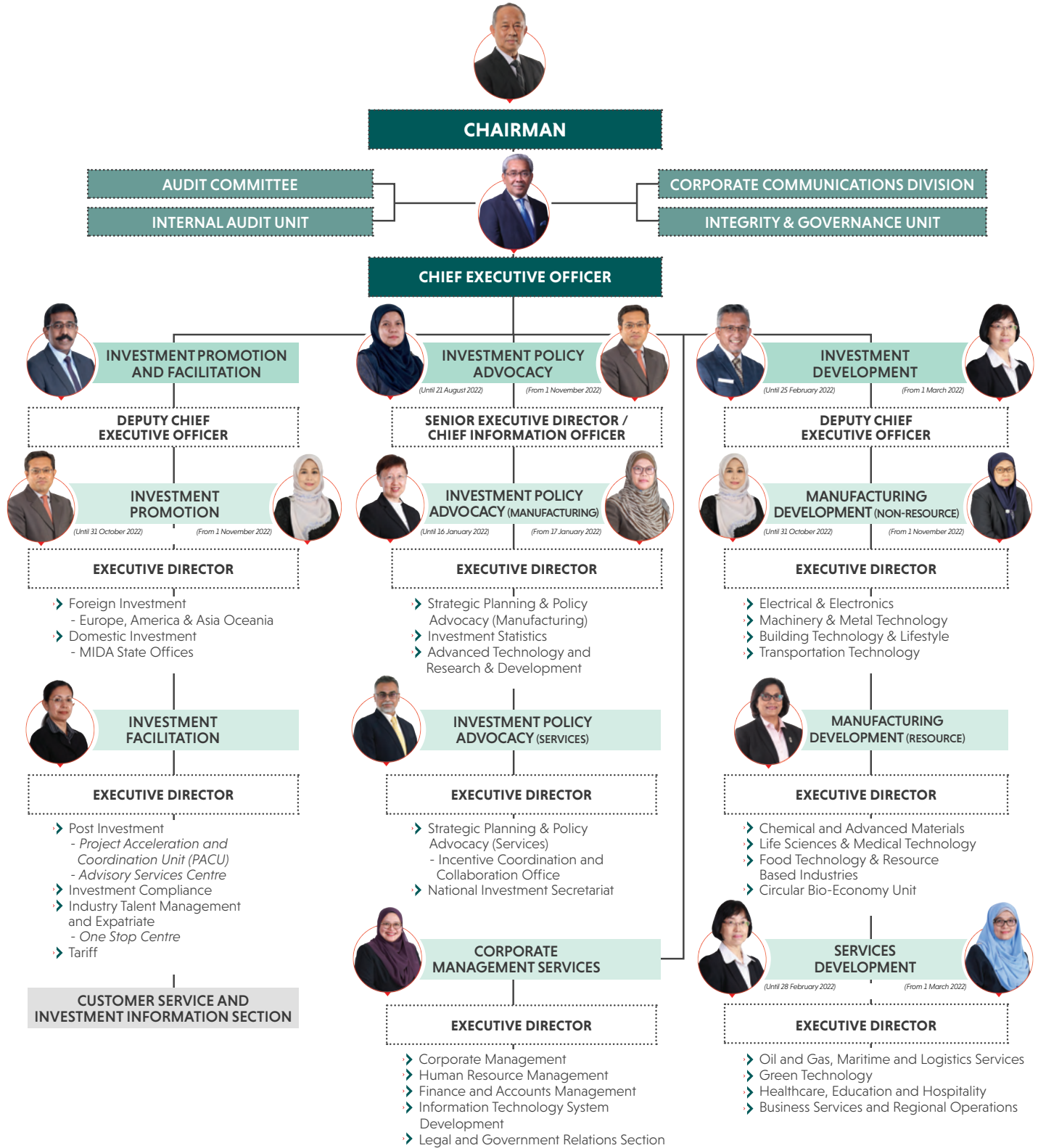
MIDA'S FUNCTIONS

Positioning Malaysia as a leading preferred investment destination to

- Lead, co-ordinate, monitor and evaluate the implementation of policies, strategies, activities and development of investment in the manufacturing and services sectors (excluding financial and utilities).
- Undertake activities relating to the promotion of investment in the manufacturing and services sectors (excluding financial and utilities) within or outside of Malaysia.
- Undertake research and planning on matters relating to investment in the manufacturing and services sectors (excluding financial and utilities).
- Advise on policies relating to the promotion of investment in the manufacturing and services sectors (excluding financial and utilities), including policies on:
 - The granting of manufacturing licences
 - Incentives applicable to investors in Malaysia
 - Expatriate posts
 - The imposition or amendment of, and exemption from, custom duties
 - Any other fiscal or non-fiscal facilities
- Formulate measures for the promotion of investment in the manufacturing and services sectors (excluding financial services and utilities).
- Coordinate and facilitate activities relating to the promotion and implementation of investment in the manufacturing and services sectors (excluding financial and utilities) at the Federal and State levels.
- Provide consultancy services including training and technical assistance.
- Undertake any activity that promotes cooperation with other countries in line with the objectives of the Government concerning 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.

ORGANISATIONAL CHART

MIDA BOARD OF DIRECTORS



BOARD OF DIRECTORS

ACCELERATING NATIONAL ECONOMIC DEVELOPMENT WITH INTEGRITY AND ACCOUNTABILITY

The leadership of the Board of Directors is crucial in propelling MIDA to fulfill its functions, mission, and vision. Committed to upholding the highest standards of integrity and accountability, the Board of Directors serves as a fundamental pillar in achieving MIDA's goals to positively and sustainably drive Malaysia's economic development.



**TAN SRI DATO' SERI
DR. SULAIMAN MAHBOB**
Chairman

Malaysian Investment Development Authority (MIDA)
(From 3 September 2022)



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

Malaysian Investment Development Authority (MIDA)
(From 1 April 2021)



DATUK LOKMAN HAKIM ALI
Secretary-General

Ministry of International Trade
and Industry (MITI)
(From 22 February 2021)



DATO' CHE NAZLI JAAPAR
Secretary of the Tax Division

Ministry of Finance Malaysia (MOF)
(From 1 March 2021)



DATO' MARZUNISHAM OMAR
Deputy Governor

Bank Negara Malaysia (BNM)
(From 31 October 2022)

ABOUT MIDA



TAN SRI DATO' SOH THIAN LAI
President
 Federation of Malaysian
 Manufacturers (FMM)
(From 31 October 2022)



DATUK ICHIRO SUZUKI
Managing Director
 Hiro Food Packages
 Manufacturing Sdn. Bhd.
(From 31 October 2022)



DATO' MAHMUD ABBAS
Chief Executive Officer
 Selangor State Development
 Corporation (PKNS)
(From 31 October 2022)



DR. JASMINE BEGUM
Director
 Corporate Legal and Government Affairs
 Microsoft ASEAN and New Markets
 Microsoft Malaysia Sdn. Bhd.
(From 31 October 2022)



DATUK YONG TECK SHING
Executive Director
 Malaysia-China Business
 Council (MCBC)
(From 31 October 2022)



DATO' SIOBHAN DAS
Chief Executive Officer
 American Malaysian
 Chamber of Commerce (AMCHAM)
(From 15 April 2022)



NAGUIB MOHD NOR
President
 Malaysia Aerospace
 Industry Association
(From 15 April 2022)



**DATU DR. MUHAMMAD
 ABDULLAH ZAIDEL**
Deputy State Secretary
Sarawak State Government
 Economic Planning and Development
(From 3 September 2022)



**DATUK WIRA SHAHRUL
 NAZRI ABDUL RAHIM**
Chief Executive Officer
 Economic Stimulus Implementation
 & Coordination Unit Between
 National Agencies (LAKSANA)
Chairman
 Penjana Kapital Sdn. Bhd.
(From 21 December 2022)

SENIOR MANAGEMENT

FOSTERING A CONDUCIVE BUSINESS ENVIRONMENT EFFICIENTLY AND EFFECTIVELY

The Senior Management Team of MIDA are entrusted with the responsibilities to ensure that MIDA remains at the forefront in fostering a conducive business environment, fulfilling its mandate efficiently and effectively. With exceptional leadership talent, backed by experience and expertise in their respective fields, MIDA's Senior Management has successfully guided the organisation in promoting investment and fostering the nation's economic growth in the pursuit of achieving a High-Income Malaysia.



**TAN SRI DATO' SERI
DR. SULAIMAN MAHBOB**
Chairman

Malaysian Investment Development Authority (MIDA)
(From 3 September 2022)



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

Malaysian Investment Development Authority (MIDA)



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

Investment Development
(Until 25 February 2022)



**SIVASURIYAMOORTHY
SUNDARA RAJA**
Deputy Chief
Executive Officer

Investment Promotion
and Facilitation



ROESLINA ABBAS
Senior Executive Director /
Chief Information Officer

Investment Policy Advocacy
(Until 21 August 2022)



LIM BEE VIAN
Deputy Chief
Executive Officer

Investment Development
(From 1 March 2022)
Executive Director
Services Development
(Until 28 February 2022)



**SIKH SHAMSUL IBRAHIM
SIKH ABDUL MAJID**
**Senior Executive Director /
Chief Information Officer**
(From 1 November 2022)
Executive Director
Investment Promotion
(Until 31 October 2022)



**JASBIR KAUR
BACHAN SINGH**
Executive Director
Investment Facilitation



CHOO WAI MENG
Executive Director
Investment Policy Advocacy
(Manufacturing)
(Until 16 January 2022)



ZALINA ZAINOL
Executive Director
Corporate
Management Services



**JEYASIGAN
NARAYANAN NAIR**
Executive Director
Investment Policy Advocacy
(Services)



NAJIHAH ABAS
Executive Director
Investment Promotion
(From 1 November 2022)
Executive Director
Manufacturing Development
(Non-Resource)
(Until 31 October 2022)



**UMARANI
MUNIANDY**
Executive Director
Manufacturing Development
(Resource)
(From 10 January 2022)



MASNI MUHAMMAD @ MOHAMED
Executive Director
Investment Policy Advocacy
(Manufacturing)
(From 17 January 2022)
Director
Strategic Planning and Policy
Advocacy (Manufacturing)
(Until 16 January 2022)



ZUAIDA ABDULLAH
Executive Director
Services Development
(From 1 March 2022)
Director
Strategic Planning and Policy
Advocacy (Services)
(Perkhidmatan)
(Until 28 February 2022)



**WAN HASHIMAH
WAN SALLEH**
Executive Director
Manufacturing Development
(Non-Resource)
(From 1 November 2022)
Director
Green Technology
(Until 31 October 2022)

MIDA MANAGEMENT



NORMI ALIAS
Director

Corporate Management
(From 22 March 2022)
Director
Human Resource Management
(Until 21 March 2022)



ZAHIRUL ISHAK
Director

MIDA London Office
(From 7 February 2022)
Director
Transportation Technology
(Until 6 February 2022)



WAHIDA ABDUL RAHMAN
Director

Healthcare, Education,
and Hospitality



BALKISH MOHD YASIN
Director

Life Sciences and
Medical Technology
(Until 10 March 2022)



AZLINA HAMDAN
Director

Life Sciences and
Medical Technology
(From 15 March 2022)
Director
Electrical & Electronics
(Until 14 March 2022)



**MANJIT KAUR
BALKAR SINGH**
Director

Food Technology and Resource
Based Industries



NAZUKI ABDULLAH
Director

Transportation Technology
(From 15 March 2022)
Director
Post Investment
(Until 14 March 2022)



HABIBAH ENOK
Director

Oil and Gas, Maritime and
Logistics Services



SURAYU SUSAH
Director

Strategic Planning and Policy
Advocacy (Manufacturing)
(From 7 February 2022)
Director
Chemical and Advanced Materials
(Until 6 February 2022)



NORHIZAM IBRAHIM
Director
Information Technology
System Development
(From 3 January 2022)
Director
Advanced Technology and
Research & Development
(Until 2 January 2022)



ROSEDALINA RAMLAN
Director
Business Services and
Regional Operations



ROSLINA OTHMAN
Director
Investment Compliance



DAIANA MOHD. ZAIN
Director
National Investment
Secretariat



ZAKIAH SAJIDAN
Director
Machinery and Metal
Technology



**SANTHA DEVI
SUBRAMANIAM**
Director
Investment Statistics



FAIZAL JALALUDIN
Director
Foreign Investment



SUKRI ABU BAKAR
Director
Domestic Investment



ROZITA IBRAHIM
Director
Building Technology
and Lifestyle



SITI HALIMATON MOHD REJAB
Director
Chemicals and Advanced Materials
(From 7 February 2022)



FATMAH AHMAD
Director
Corporate Communications
(From 14 February 2022)



HASFAZURAINA HASBI
Director
Strategic Planning and Policy
Advocacy (Services)
(From 1 March 2022)



ZABIDAH DAUD
Director
Post Investment
(From 15 March 2022)



NOOR SUZIYANTI SAAD
Director
Electrical and Electronics
(From 15 March 2022)



RASHIDAH OTHMAN
Director
Advanced Technology and
Research & Development
(Until 17 February 2022)



**YUSRI HASNAN
CHU ABU BAKAR**
Director
Human Resource Management
(From 22 March 2022)



**SYED KAMAL MUZAFFA
SYED HASSAN SAGAFF**
Director
Advanced Technology and
Research & Development
(From 1 April 2022)



NORMAWATI KUSAIRI
Director
Tariff
(From 27 June 2022)



AIZAH ABDULLAH
Director
Industry Talent Management
and Expatriate
(Until 24 June 2022)



AZRINA HASHIM
Director
Industry Talent Management
and Expatriate
(From 27 June 2022)



MOHD ZAHARIN JAMARIS
Director
Financial Management
and Accounting
(Until 31 July 2022)



NORHASRIN KATUK
Director
Financial Management
and Accounting
(From 3 September 2022)



ZIL MUKHRIZ SULONG
Head of Section
Legal and Government
Relations Section



TIMOTHY ONG WYE ERN
Head of Unit
Circular Bio-Economy



**WAN NORAINI
ABDUL RAHMAN**
Head of Section
Customer Service and
Investment Information Section
(From 1 April 2022)



SUHAILA SELAMAT
Head of Unit
Internal Audit



SITI RUZAINA SHAHIDAN
Head of Unit
Integrity and Governance

BOARD OF DIRECTORS MEETINGS

The MIDA Board of Directors comprises 12 members, led by a Chairman appointed by the Minister of Investment, Trade and Industry (MITI). Other members of the Board include the Secretary General of the Ministry of Investment, Trade and Industry (MITI), the Chief Executive Officer of MIDA, senior representatives from the Ministry of Finance, Bank Negara Malaysia, State Governments, and the private sector representing commercial, manufacturing, industrial, and service sectors. As outlined in the Malaysian Investment Development Authority (Incorporation) Act 1965, the MIDA Board chaired by Tan Sri Dato' Seri Dr. Sulaiman Mahbob and its members are responsible for providing policy guidance and recommendations

related to the advancement of the organisation's functions, overseeing the implementation of these policies and recommendations, and guiding the Chief Executive Officer per the provisions of the Act. In 2022, a total of six (6) Board meetings were held.

Furthermore, the Board and MIDA's management actively engage with government agencies, the private sector, and international bodies. This collaborative approach is vital to maintaining Malaysia's status as a prime investment hub, contributing significantly to the nation's economic growth and the continuous expansion of investments in 2022 and beyond.

DEVELOPING HUMAN CAPITAL FOR A PROGRESSIVE MIDA

CAREER DEVELOPMENT

Human Resource Management is advancing MIDA's career development initiative for all levels of staff following enhancements to the performance evaluation system and the management of talent and human capital.

These initiatives are designed to create a mutually beneficial or win-win situation for both the staff and MIDA as a whole. Beyond enhancing skills and competencies, these career development programmes aim to improve job satisfaction, build self-confidence, and provide opportunities for promotion and career growth.



Continuous assessments are conducted for staff with Bachelor's degrees from Grade 3 to Grade 7, based on the MIDA Competency Model. This is followed by interviews and specific screenings that will qualify them for higher positions.

The Human Resource Management Division has also developed a long-term plan known as the Human Resource Succession Plan Framework. This

framework is intended to cultivate future leaders and outstanding officers. Under this plan, respective staff will undergo competency and quality assessments and be equipped with various leadership training modules and executive coaching. Other necessities include the preparation of practical assignment projects, which are integrated and utilised to fit MIDA's requirements.

TRAINING AND DEVELOPMENT

In 2022, MIDA has structured four clusters of training and programmes through its Assessment and Development Centre (ADC). The clusters include Leadership Competency Training, Technical/Functional Competency and Support Staff Programmes.

Key programmes under Leadership Competency Training include the Leadership Development Programme, Behavioural Event Interview (BEI) Technique Workshop, Leadership Bootcamp, Oxygen!, and the Management Project for High-Performance Team. Apart from enhancing knowledge and skills, the programmes will prepare the officers for more challenging work environments.

Such initiatives will also enable MIDA to identify and further develop promising young officers as future management successors.

MIDA has also conducted ongoing refresher programmes to continuously improve the knowledge and skills of the staff including various technical/functional competency sessions, such as MBOT Awareness Training, tax implementation training, and MIDA Toast Master.

To demonstrate its strong commitment to eradicating abuse of power and corruption within the organisation, MIDA has conducted briefings and developed an Anti-Bribery Management System (ABMS)

In addition, support staff are offered training sessions consisting of language classes and office management training, such as the Administration Sharpening Reform Programme.

MIDA places a high emphasis on training and career development programmes to enhance competencies and improve attitudes and work methods. This approach not only develops leadership qualities but also enriches knowledge and skills, adding value to the staff who are the key drivers and assets for ensuring MIDA's future success and excellence.

NEW INVESTMENT POLICY (NIP)



Strategic investment plays a vital role in steering Malaysia's economic transformation towards a more advanced, inclusive, and sustainable future. The diversity of economic activities within the ecosystem enhances global value chain competitiveness and resilience, creating high-income job opportunities for Malaysians.

The government introduced the New Investment Policy (NIP), based on the National Investment Aspirations (NIA), on 6 October 2022. This initiative positions Malaysia as a preferred investment destination in Southeast Asia. NIP is a forward-looking framework designed to ensure Malaysia's readiness to meet the dynamic needs of the global economic landscape and to stimulate investment in key sectors and future growth areas.

There are six (6) strategic cores outlined in NIP to address economic and investment challenges, including crafting investment strategies with considerations to environmental, social, and governance (ESG) agendas:



- Increasing economic complexity;
- Creating high-value job opportunities;
- Extending domestic linkages;
- Developing new and existing industrial/economic clusters; and
- Improving inclusivity.

NATIONAL-LEVEL STRATEGIES

HARMONISATION OF THE NATIONAL INVESTMENT PROMOTION AGENCY (IPA) LANDSCAPE

The NIP outlines several national-level strategies to strengthen the investment ecosystem's foundation and enhance the country's competitiveness in attracting domestic and foreign investments.

Guided by the NIP, key reforms undertaken by the government focus on improving the ease of doing business. To achieve this goal, the roles of National Investment Promotion Agencies (IPAs) are being aligned for a more organised, efficient, and systematic government-wide approach to investment promotion activities. MIDA's role as the primary

national investment promotion agency is reinforced, focusing on investment promotion activities and communication channels with investors. Other IPAs will concentrate on the implementation and monitoring of approved projects, swiftly addressing investor issues. The harmonisation of IPA functions is intended to streamline the investor journey, from investment promotion to project implementation, thus increasing their confidence to invest and expand their operations in the country.

INTRODUCTION OF THE AGILE INCENTIVE SCHEME

As incentives are a critical factor for investors during the selection of an investment destination, the Government is set to enhance the existing incentive schemes to be more agile and responsive to the dynamic needs of business. Among other measures, a tiered tax incentive approach will be introduced to attract high-quality investments into the country. Under this approach, investment projects that significantly contribute to the core objectives of the NIA, such as creating high-value

job opportunities and promoting the integration of local industries into the global supply chain, will be considered for more attractive tax rates. Additionally, these incentives will prioritise investment projects that align with the country's key agendas, including the circular economy, digital economy, and food security initiatives.

ADAPTING TO THE ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) PRINCIPLES

The ESG framework is a primary focus in the current global economic landscape. Governments worldwide are incorporating contemporary issues such as climate change, carbon emissions, deforestation, labour standards, and transparent supply chains into their trade policies. Global investors are increasingly considering ESG factors in their investment decisions.

Malaysia is highly committed to supporting the transition of its industries and local players towards embracing ESG principles. In line with the recommendations of the NIP, the government plans to establish minimum ESG reporting requirements to enhance the industry players' accountability for the ESG practices adopted in their business operations.

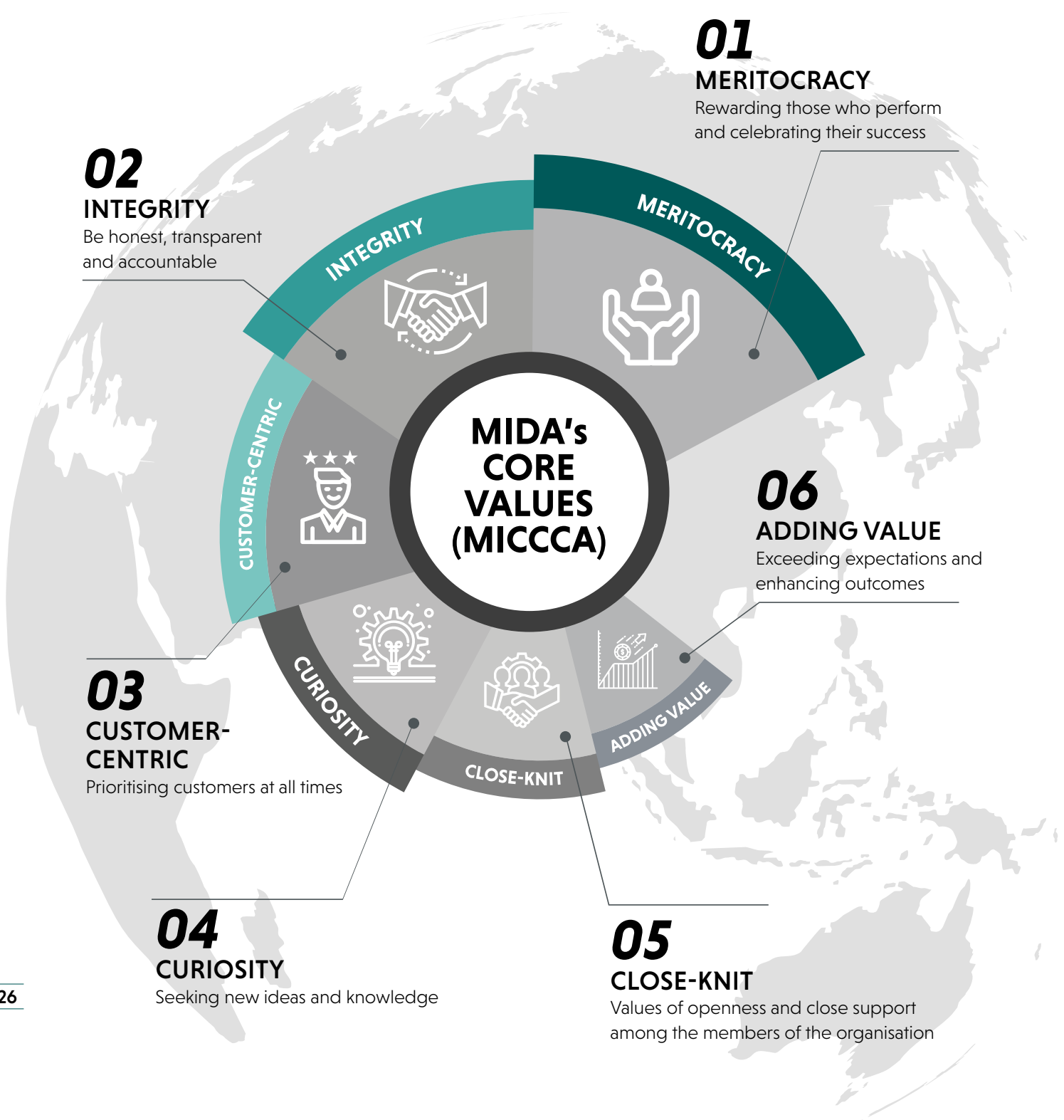
Recognising the varying capabilities and financial resources of industry players, especially local Micro, Small, and Medium Enterprises (MSMEs), the initial implementation will involve minimal reporting requirements.

The Ministry of Investment, Trade, and Industry (MITI) is set to introduce a National ESG Framework for the Manufacturing Industry to support the manufacturing sector's transition to adopt ESG practices. This framework will encompass four main components: standards, financial financing and incentives, capacity building, and market mechanisms (including carbon trading and carbon pricing).

SECTORAL-LEVEL STRATEGIES

The NIP also serves as a guideline for the government in attracting quality investments to the country. It identifies five (5) priority sectors: Electrical & Electronics, Pharmaceuticals, Digital Economy, Chemicals and Aerospace, and outlined specific strategies to target growth opportunities within these sectors. Beyond these priority sectors, the government also aims to attract and facilitate cross-sector investments in line with the impact of the NIA. This includes projects that drive the global transition to sustainable energy and a net-zero emission economy, such as green hydrogen technology, bioenergy, and electric mobility.

NIP has the potential to act as a catalyst framework, helping Malaysia maintain its investment momentum and unlock new growth opportunities. The core principles of the NIA are also integrated into new national policies, like the New Industrial Master Plan 2030 (NIMP 2030), launched in the third quarter of 2023. This ensures a comprehensive approach to achieving the country's competitive and sustainable economic development objectives. With commitment and collaborative efforts from all stakeholders at the government, public, and private sector levels, Malaysia is poised to realise its aspiration to become a high-income nation.



01
MERITOCRACY

Rewarding those who perform and celebrating their success

02
INTEGRITY

Be honest, transparent and accountable

06
ADDING VALUE

Exceeding expectations and enhancing outcomes

03
CUSTOMER-CENTRIC

Prioritising customers at all times

06
ADDING VALUE

04
CURIOSITY

Seeking new ideas and knowledge

05
CLOSE-KNIT

Values of openness and close support among the members of the organisation

CULTIVATING INTEGRITY, ERADICATING CORRUPTION

On 15 October 2021, MIDA established the Integrity & Governance Unit, fulfilling the government's directive to strengthen internal controls, governance, and integrity in the public sector. The six core functions of

this unit include strengthening integrity, governance, compliance, detection & verification, complaint management, and disciplinary actions.

MIDA ANTI-BRIBERY PLAN 2022-2026








On January 28, 2022, Datuk Wira Arham Abdul Rahman, MIDA CEO officially inaugurated the MIDA Anti-Corruption Plan 2022-2026. The comprehensive and strategic plan outlined MIDA's direction to cultivate a transparent, integrity-driven, and corruption-free corporate management and governance system. The

MIDA Anti-Corruption Plan encompasses four (4) main areas: Investment Assessment, Strategic Planning, Promotion and Facilitation of Investment and Corporate Governance, covering 43 initiatives to be implemented by MIDA over a five (5) year period starting from 2022 to 2026.



MIDA ANTI-BRIBERY POLICY

The policy outlines seven(7) principles as follows:

- 01**  Prohibit MIDA officers from soliciting, accepting or offering any form of bribery;
- 02**  Comply with provisions governing the Malaysian Anti-Corruption Commission Act 2009 [Act 694] and other relevant acts, regulations, policies and procedures that are in place;
- 03**  Provide channels and encourage reporting of corruption activities and abuse of power through MIDA Whistleblower Protection Policy;
- 04**  Understand, practise and comply with the implementation and compliance requirements of MIDA's Code of Ethics and MIDA's Anti-Bribery Policy in all business matters;
- 05**  Implement strategic control and continuous improvement of the Anti-Bribery Management System (ABMS) in MIDA;
- 06**  The Integrity and Governance Unit is an independent body, answerable to the Board, that has been appointed to monitor the overall compliance of the Anti-Bribery Management System (ABMS) in MIDA; and
- 07**  Take appropriate action according to relevant laws, policies, procedures, directives and guidelines when there is a violation of MIDA's Anti-Bribery Policy.

NO-GIFT POLICY

The policy is developed to reflect MIDA's commitment to achieving the highest ethical standards and integrity to prevent conflicts of interest in conducting business with stakeholders. Under this policy, MIDA staff are prohibited from receiving or giving any form of gift

connected to their official position or duties. Any reception and offering of gifts related to official business must be managed according to the MIDA Gift Management Guidelines and relevant regulations.

WHISTLEBLOWER PROTECTION POLICY

MIDA consistently promotes openness and transparency in line with its commitment to achieving the highest standards of integrity and accountability in its business operations. This policy was developed to provide a reporting channel for whistleblowers to express their concerns about corrupt practices and misconduct at MIDA, with confidence and without fear of harmful repercussions or discrimination. Each report received is handled according to the MIDA Complaint Management Guidelines.



ACTIVITIES TO REINFORCE INTEGRITY IN 2022

- 01** Workshop on the Implementation of the MIDA Anti-Corruption Plan 2022-2026
- 02** Launching Ceremony of the MIDA Anti-Corruption Plan Book 2022-2026
- 03** Development of the e-Integrity space on MIDA's website
- 04** Programme in conjunction with World Whistleblower Day by MACC – A talk on the Introduction and Implementation of Act 711: Are Whistleblowers Protected?
- 05** A talk on Smart Financial Management by The Credit Counselling and Debt Management Agency (AKPK)
- 06** A talk on Integrity and Good Governance to Drive Organisational Excellence in conjunction with National Integrity Day 2022 by the Malaysian Institute of Integrity (IIM)
- 07** A talk on MACC Act 2009: Be Aware and Care, in conjunction with World Anti-Corruption Day by MACC
- 08** Integrity Audit Session – the Implementation of the Integrity Pact in MIDA's Procurement Process
- 09** Integrity Audit Session - Implementation and Compliance with Claim Procedures in MIDA State Offices
- 10** Onboarding Sessions with Newly Appointed MIDA Officers
- 11** Knowledge Sharing Session with MRCB
- 12** Dissemination of information on integrity and anti-corruption in the MIDA Bulletin, Integrity Portal, and electronic media at MIDA
- 13** Integrity Strengthening Quiz Series 1 and Series 2



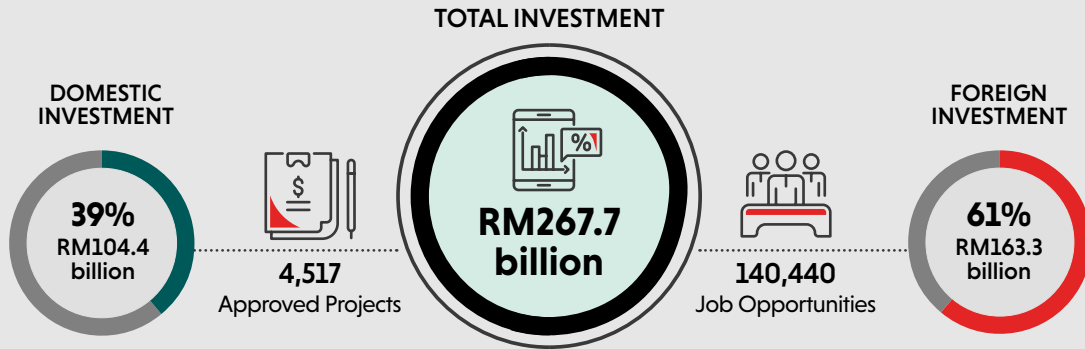


03

**INVESTMENT
PERFORMANCE
2022**

INVESTMENT PERFORMANCE 2022

DOMESTIC VERSUS FOREIGN INVESTMENT



In 2022, the country's investment performance showed encouraging growth, despite facing various unpredictable global economic challenges. The total investment for 2022 amounted to RM267.7 billion, with foreign investments contributing 61% (RM163.3 billion), while domestic investments accounted for 39% (RM104.4 billion) of the overall approved investments.

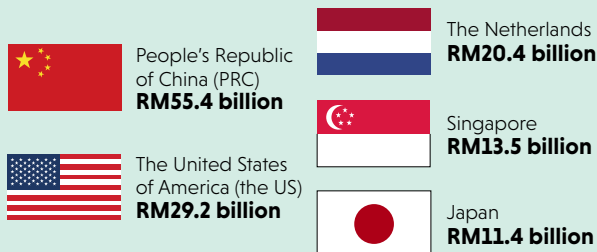


The top five countries contributing to foreign investments in 2022 were the People's Republic of China (PRC) (RM55.4 billion), the United States of America (the US) (RM29.2 billion), the Netherlands (RM20.4 billion), Singapore (RM13.5 billion), and Japan (RM11.4 billion).

The investments are expected to create a total of 140,440 job opportunities, through 4,517 approved projects. This stimulates the labour market and boosts the overall economic growth of the country.

In conclusion, Malaysia's investment performance in 2022 demonstrates the country's resilience in facing challenges. The substantial inflow of foreign and domestic investments into the manufacturing, services, and key sectors has contributed to the country's economic growth and employment prospects. With the government's ongoing commitment to creating an investor-friendly environment, Malaysia is well-positioned to maintain its trajectory of increasing investment appeal and advancing economic development in the coming years.

TOP FIVE (5) FOREIGN INVESTMENTS



ENHANCING THE ADDED VALUE OF THE MANUFACTURING, SERVICES, AND PRIMARY SECTORS

The government's ongoing efforts to attract more investments and create a conducive business environment have yielded encouraging results. The provision of incentives to businesses and investment infrastructure plays a crucial role in boosting investor confidence and attracting funds to various economic sectors.

The current economic situation and investor-friendly environment have made the country a preferred destination for foreign companies to invest and maintain their presence here. The influx of foreign investors has also strengthened the competitiveness of the local industry, thus positively impacting the overall economic growth of the country.

DRIVING SUSTAINABLE INVESTMENT FOR SOCIOECONOMIC CHANGE IN MALAYSIA



MIDA has called for the industry to ride on the ESG upsurge. As ESG and environmental responsibility become embedded in all sectors, including the investment facilities, Malaysia cannot afford to fall behind. MIDA's efforts and strategies in attracting either existing or new investors in Malaysia for sustainable and high-value investment projects are in line with the National Investment Aspirations (NIA).

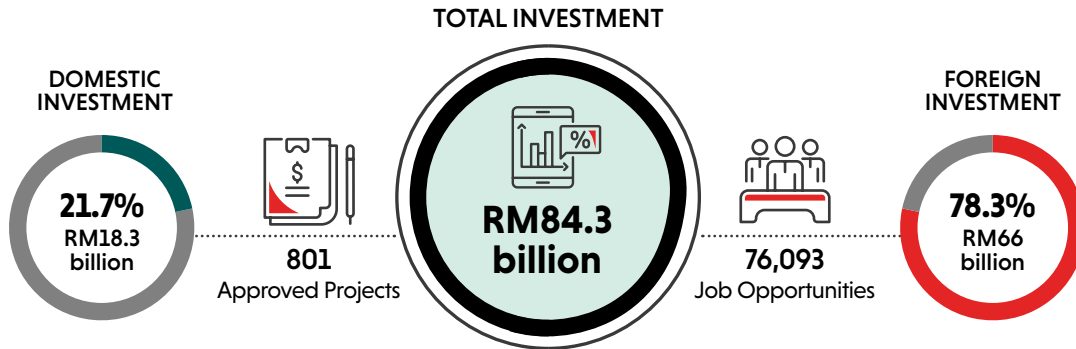
The Chief Executive Officer of MIDA, Datuk Wira Arham Abdul Rahman, emphasises the importance of ESG and ensures that the investment process adheres to high ESG standards. "Companies are encouraged to implement ESG elements as they increasingly become crucial in determining company value, investor confidence, and consumer trust. The National Investment Aspirations (NIA), as the core of MIDA's investment strategy and initiatives, are developed in alignment with ESG principles and the United Nations Sustainable Development Goals (SDG).

In 2022, the government, through MIDA, approved 686 green technology projects and related service activities worth RM2.7 billion. Companies in Malaysia are encouraged to invest in green technology by exploring sustainable investment opportunities in areas like renewable energy (RE) sources including solar, biomass, biogas, mini-hydro, and other green technology activities such as energy efficiency (EE), green buildings, green data centres, and integrated waste management.

Malaysia must develop and adopt ESG practices to address global challenges as well as ensure economic and environmental sustainability. Investment in green technology enables Malaysian companies to remain competitive in a global market that increasingly demands players to be mindful of their social and environmental responsibilities.

Countries in Europe and ASEAN have demonstrated their commitment through proactive measures, making ESG a key value sought by investors. Hence, companies, including MSMEs, are encouraged to apply ESG standards in their business practices to remain relevant.

MANUFACTURING SECTOR SHOWS HIGH POTENTIAL



The Malaysian manufacturing sector has shown remarkable resilience in challenging economic conditions due to global economic tensions and the ongoing Russia-Ukraine conflict. This sector has also taken positive steps to meet the environmental, social, and governance (ESG) compliance requirements.

The manufacturing sector continues to recover post-pandemic, supported by a robust industrial ecosystem, increasing domestic demand, and the easing of control measures. The launch of the New Investment Policy (NIP) on October 6, 2022, reflects the government's determination to promote sustainable economic growth and strengthen Malaysia's foundation in the implementation of ESG principles. The strategies outlined in the NIP prioritise the development of innovative, high-impact, and high-tech investments that will create high-quality jobs.

MAIN CONTRIBUTORS TO HIGH-VALUE PROJECTS IN 2022



By the end of the year, the manufacturing sector contributed RM84.3 billion or 31.5 per cent of the total approved investments of RM267.7 billion. Foreign investment played a major role in this sector, accounting for 78.3 per cent of total investments in manufacturing, indicating renewed foreign investor confidence in this sector's potential for brighter growth.

The number of expansion/diversification projects in the manufacturing sector recorded 385 projects or RM49.3 billion of approved investments. Meanwhile, the number of new projects approved in the same sector amounted to 416 projects totalling RM35 billion.

The main contributors to high-value projects in this sector were electrical and electronics (E&E) with 106 projects, food manufacturing (93 projects), plastic products (82 projects), fabricated metal products (79 projects), and machinery and equipment (M&E) with 72 projects.

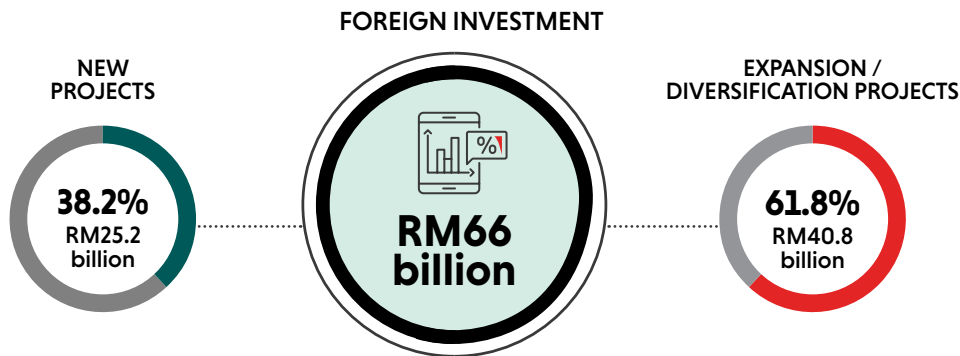
A total of 76,093 potential new job opportunities were created in the manufacturing sector, of which 27,894 (36.7%) positions are in the management, professional/technical/supervisory, and skilled categories, reflecting a shift towards a higher-value chain in the manufacturing sector.

FOREIGN INVESTMENT PERFORMANCE REMAINS ROBUST

Foreign Investment has been the mainstay of the total approved investments in the manufacturing sector in recent years. Government policies and initiatives to encourage foreign investment in the manufacturing

sector have successfully attracted RM66 billion in this sector, of which 61.8 per cent is from new projects and 38.2 per cent from expansion/diversification projects.

ROBUST FOREIGN INVESTMENT

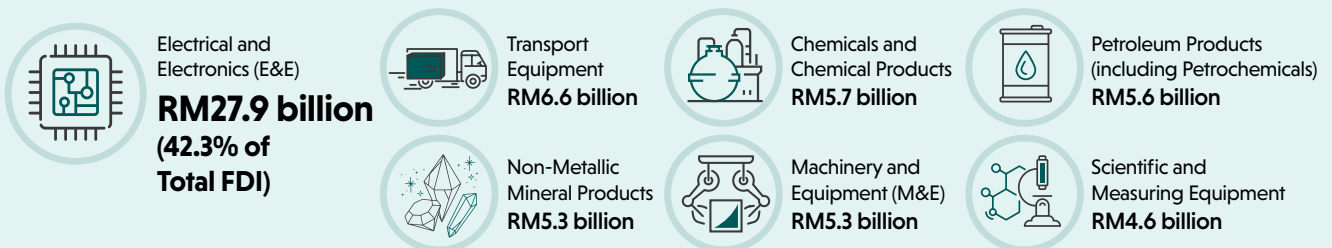


In terms of top-performing industries, the E&E sector received investments of RM27.9 billion (42.3%) of the total amount. This was followed by transport equipment (RM 6.6 billion), chemicals and chemical products (RM5.7 billion), petroleum products (including petrochemicals) (RM5.6 billion), non-metallic mineral products (RM 5.3 billion), and Machinery & Equipment (M&E) as well as scientific and measuring equipment

each receiving investments of RM5.3 billion and RM4.6 billion, respectively.

The top five foreign investment countries in the manufacturing sector were Singapore, People's Republic of China (PRC), Japan, Germany, and the Netherlands, contributing a total of RM46 billion (69.7%) of the total approved foreign investments in 2022.

TOP 7 FOREIGN INVESTMENTS



TOP 5 FOREIGN INVESTMENT COUNTRIES



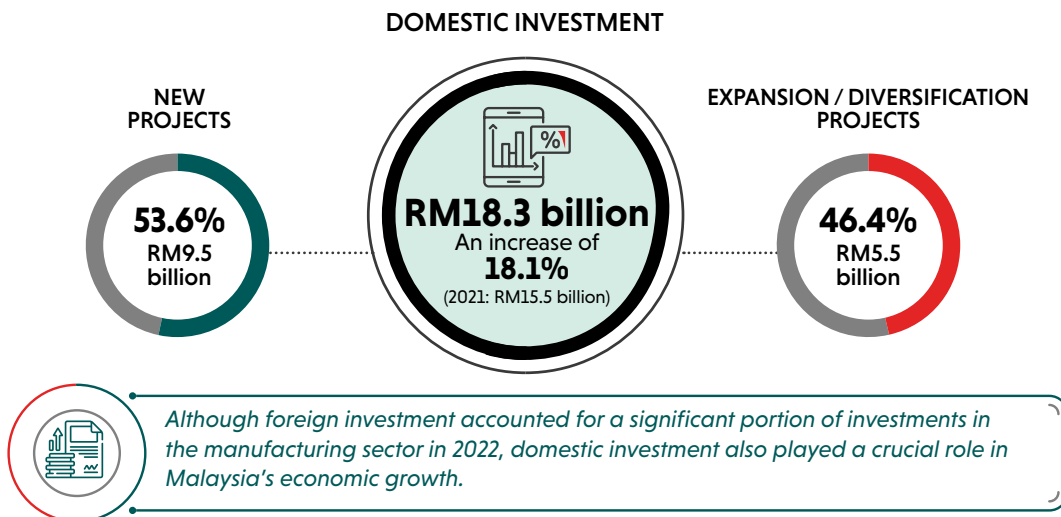
DOMESTIC INVESTMENT BOOSTS GROWTH

Domestic investment also played a significant role in Malaysia's economic growth in 2022. In the manufacturing sector, domestic investment reached a total of RM18.3 billion in 2022, an increase of 18.1 per cent from RM15.5 billion in 2021. The three main industries for domestic investment were rubber products (RM3.2 billion), Machinery & Equipment (M&E) and food manufacturing, each receiving investments of RM3.1 billion and RM2.1 billion respectively.

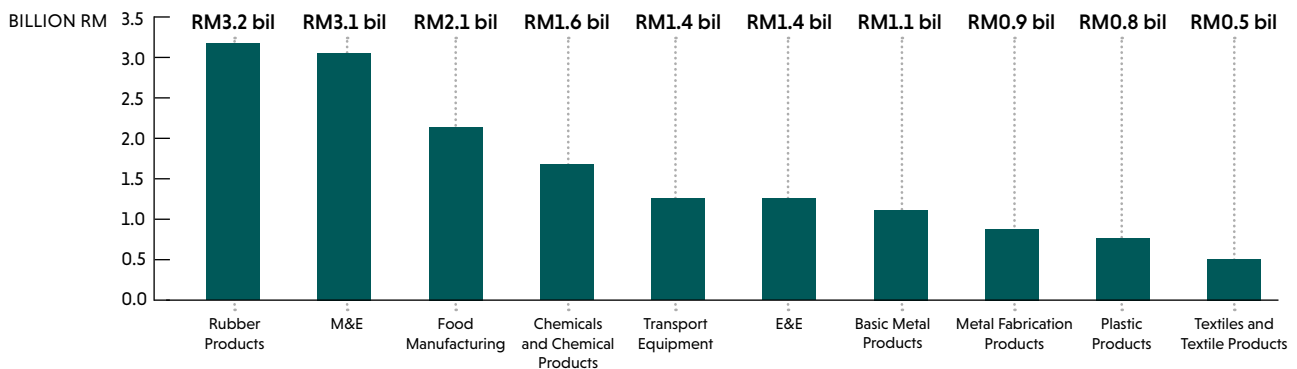
This increasing trend proves that strategic programmes implemented by MIDA are strengthening the domestic investment climate.

New projects constituted 53.6 per cent (RM9.5 billion) compared to expansion/diversification projects which received investments of RM 5.5 billion (46.4%)

DOMESTIC INVESTMENT ENVIRONMENT



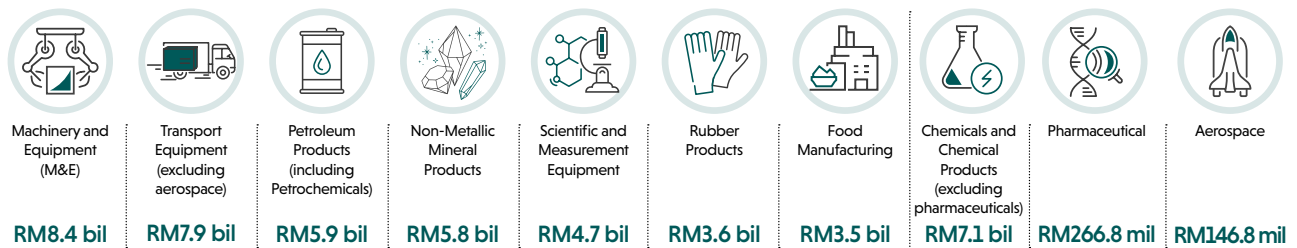
SOURCE OF DOMESTIC INVESTMENT IN APPROVED MANUFACTURING PROJECTS



The top 3 domestic investment industries are rubber products, followed by M&E, and food manufacturing. This increasing trend demonstrates the effectiveness of the strategic programmes outlined and implemented by MIDA to strengthen the domestic investment environment.

TOP-PERFORMING INDUSTRIES AS THE PILLAR OF NATIONAL GROWTH

LEADING INDUSTRIES FOR THE MANUFACTURING SECTOR IN 2022



ALL OF THESE SEVEN INDUSTRIES ACCOUNT FOR **47.2%** OF APPROVED INVESTMENTS

THESE SECTORS SHOW SIGNIFICANT GROWTH POTENTIAL IN THE FUTURE WHICH WILL ENHANCE THE NIP DELIVERABLES

The E&E industry leads other industries with a total manufacturing sector investment value of RM29.3 billion (34.8%). This excellent performance highlights the importance and attractiveness of the E&E sector in the country's economic landscape.

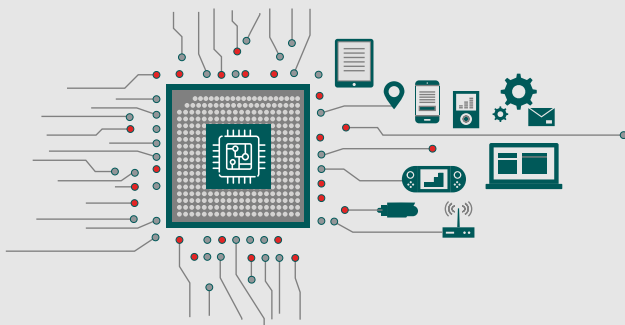
high potential. These industries are among those identified in the New Investment Policy (NIP) and have the potential to transform the investment landscape due to their competitiveness in the ever-changing global environment.

Meanwhile, the chemicals and chemical products, pharmaceutical, and aerospace industries also show

KEY INDUSTRIES

Malaysia is a major global E&E manufacturing hub. Based on the rapid global digitalisation trend in recent years, coupled with industries that have increased

production in response to global semiconductor shortages, the E&E industry has attracted the highest investment in the Malaysian manufacturing sector.



With a total of **RM29.3 billion, the E&E sector**

contributes **34.8%** of the total investments in the manufacturing sector.

The National Investment Aspirations (NIA) has identified four key industries for investment transformation based on their strong comparative advantages in the current global environment namely E&E, chemicals and

chemical products, pharmaceutical, and aerospace. These four industries have contributed to 43.7% of the total approved investments in the manufacturing sector.

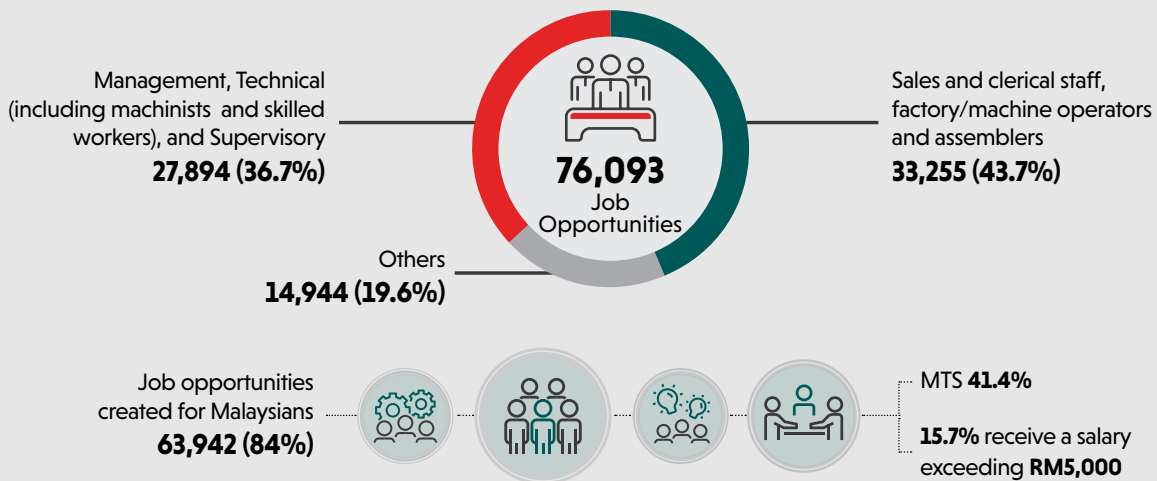
INCREASING DEMAND FOR TALENT

As a major driver of the country's economic growth, the manufacturing sector created 76,093 job opportunities in Malaysia in 2022, with the electronics and electrical (E&E) industry providing more than 20,000 job opportunities, followed by the rubber products, food manufacturing, mechanical and electrical, and metal fabrication industries. These industries contributed a total of 64.1% (48,761 jobs) to the overall potential job opportunities.

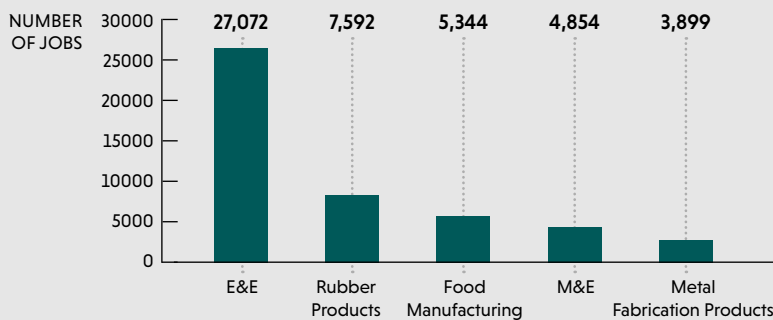
The majority (41.4%) of the offered jobs fall under the Management, Technical, and Supervision (MTS) category, with 15.7% of them offering salaries exceeding RM5,000 per month.

The government is actively working to address the skills gap in the manufacturing sector, including the implementation of several initiatives to enhance the skills and upgrade the capabilities of Malaysian workers.

INCREASE IN DEMAND FOR TALENT



TOP 5 INDUSTRIES WITH THE MOST JOB OPPORTUNITIES



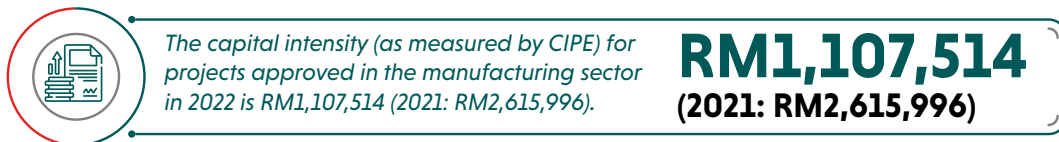
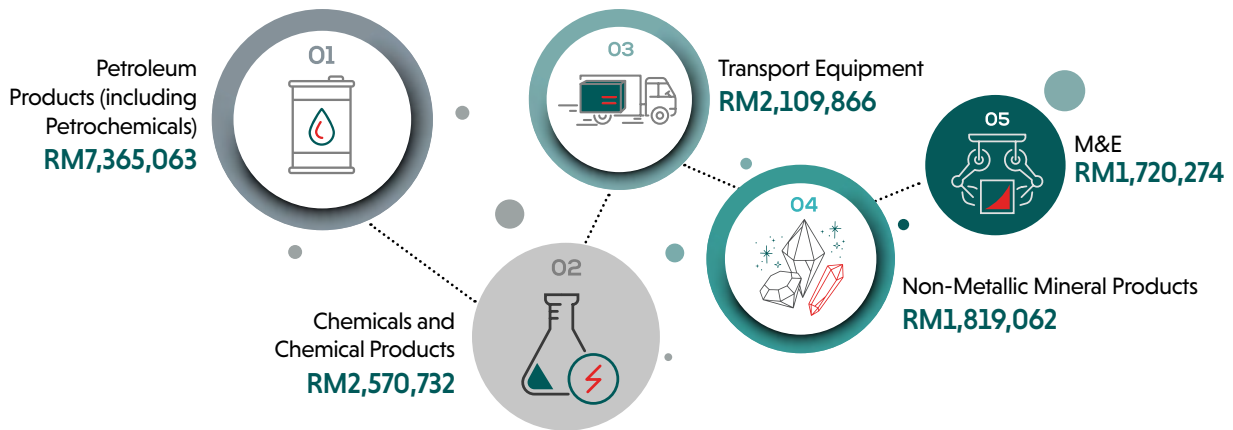
These industries collectively contribute **64.1%** (48,761 jobs) of the total job opportunities created in 2022

CAPITAL INTENSIVE PROJECT TO ENHANCE COMPETITIVENESS AND EFFICIENCY

The capital investment per employee (CIPE) for approved projects in the manufacturing sector in Malaysia in 2022 was RM1,107,514, compared to RM2,615,996 in 2021. The top five industries with

the highest CIPE were petroleum products (including petrochemicals), chemicals and chemical products, transportation equipment, non-metallic mineral products, and machinery and equipment (M&E).

THE CAPITAL INVESTMENT PER EMPLOYEE (CIPE) COMPLEMENTS QUALITY PROJECTS



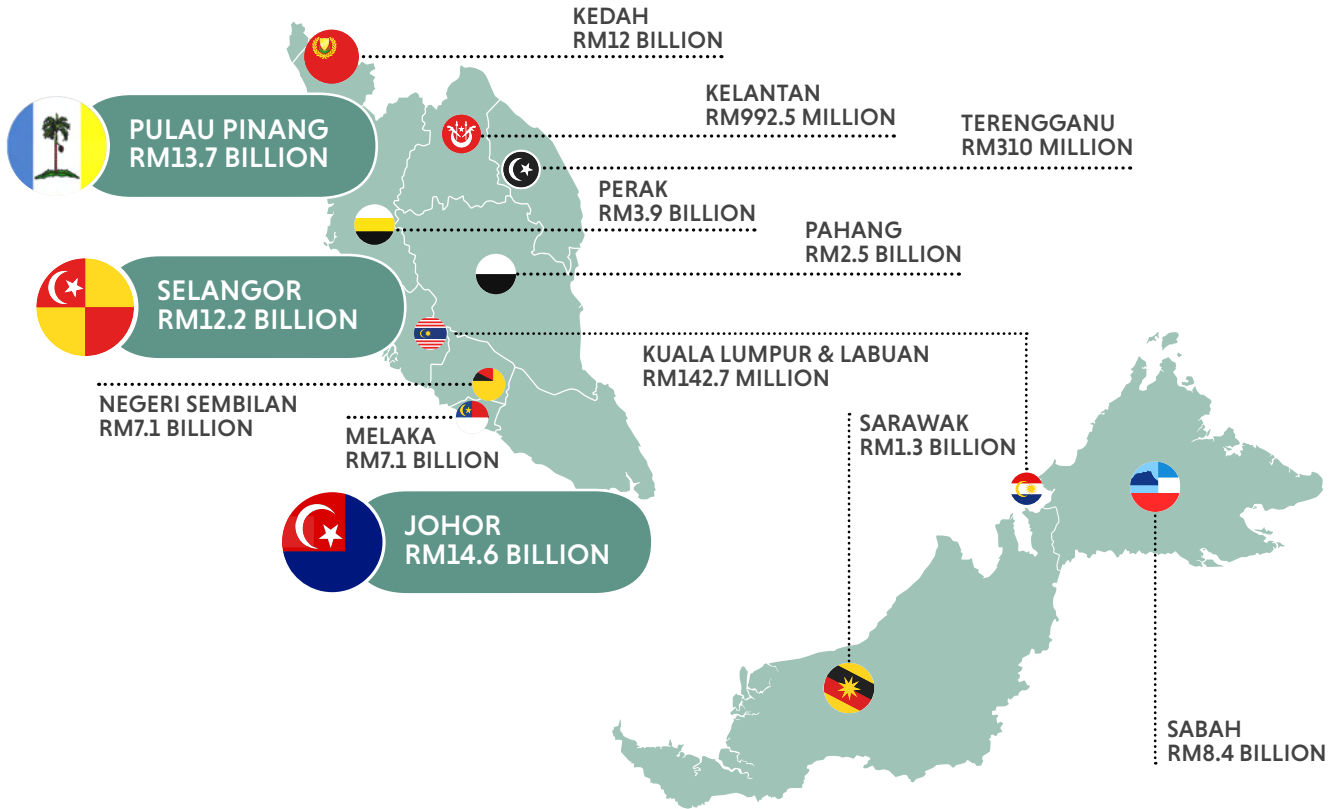
DRIVING ECONOMIC GROWTH IN THE STATES THROUGH MULTIDIMENSIONAL INVESTMENT

In 2022, states such as Selangor, Johor, and Pulau Pinang continue to dominate approved projects, contributing a total of 70.7 per cent of the overall projects. Johor received a total investment of RM14.6 billion, followed by Pulau Pinang (RM13.7 billion), Selangor (RM12.2 billion), Kedah (RM12 billion), and Sabah (RM8.4 billion). Other states also made significant contributions to the overall manufacturing sector investments, including Negeri Sembilan (RM7.1 billion), Melaka (RM7.1 billion), Perak (RM3.9 billion), Pahang (RM2.5 billion), Sarawak (RM1.3 billion), Kelantan

(RM992.5 million), and Terengganu (RM310 million). Kuala Lumpur and Labuan collectively received investments worth RM142.7 million.

In line with the 12th Malaysia Plan (12MP) agenda, six states, including Kedah, Sabah, Sarawak, Kelantan, Terengganu, and Perlis, have been identified as Less Developed States (LDS). The total approved investments in LDS amount to RM23 billion, creating more than 11,000 job opportunities in these states.

TOTAL INVESTMENT BY STATE

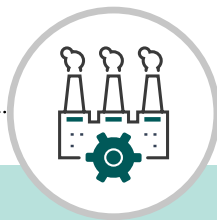


In 2022, Selangor, Johor, and Pulau Pinang were the states with the highest number of approved projects.

These three states contributed a total of **70.7%** of all approved projects.



Under the 12th Malaysia Plan (12MP), six states have been identified as Less Developed States (LDS), namely Kedah, Sabah, Sarawak, Kelantan, Terengganu, and Perlis.



Approved projects in the LDS consist of resource-based and non-resource-based manufacturing.



In line with the inclusive approach of the NIP, a total investment of RM23 billion has been approved in the LDS. This investment will generate 11,163 job opportunities.



Projects approved concerning the NIP subsector make up 48.3% (RM11.1 billion) of the approved investments in the LDS.

DIGITAL-DRIVEN INITIATIVE



The Digital Investment Office (DIO) is a collaborative platform between Malaysian Investment Development Authority (MIDA) and Malaysia Digital Economy Corporation (MDEC) to coordinate and facilitate all digital investments (foreign and domestic) into and within the country. Established on April 22, 2021, the DIO has four main functions: to coordinate, assess, facilitate and provide policy advocacy services.

The DIO plays a crucial role in addressing the needs of investors through digital investment by identifying investment strategies based on specific requirements such as location, investment incentives including fiscal and non-fiscal incentives and more.

The DIO is also actively promoting Malaysia as the preferred investment destination in the region, especially within ASEAN, through the implementation of promotional programmes and activities including webinars, social media platforms and the official DIO portal. In line with the MyDIGITAL Action Plan, the DIO will play a vital role in attracting digital investments worth RM70 billion by 2025.

The priority areas of the DIO are:

- Promoting aggressive adoption of digital technology to support the digital transformation of the manufacturing and service sectors, including manufacturing-related services, to ensure the country remains competitive and in ensuring sustainable economic growth.

- Building digital infrastructure to support the growth of the digital economy. There is a need for digital infrastructure that allows businesses, from small enterprises to MNCs and conglomerates, to have comprehensive access, thus strengthening the government's efforts to accelerate the digital economic transformation of the country.

Various initiatives were implemented by the DIO throughout 2022, including attracting digital investments totalling RM80.8 billion. Among the collective efforts between the DIO, federal and state-level investment promotion agencies, as well as stakeholders, were engagement sessions, workshops, and collaboration in assisting potential investors at the pre-project implementation stage.

The Digital Ecosystem Acceleration Scheme (DESAC) was introduced during the 2022 Budget to strengthen the country's digital ecosystem. MIDA recognises that policies and regulations are essential to enhance digital investment. The existing regulatory framework must be responsive to innovative business models for future generations, following the rapid economic growth and technological changes in the digital field. DESAC focuses on promoting quality digital infrastructure to accelerate the development of the digital economy value chain.

On July 4, 2022, the government launched the Malaysia Digital (MD) initiative to replace the Multimedia Super Corridor (MSC) led by the Ministry of Communications and Digital via MDEC. The MD initiative aims to create a digital economy overflow by providing equitable access to digital tools, knowledge and income opportunities.

MANUFACTURING SECTOR ACCELERATES THE GROWTH OF THE NATIONAL ECONOMY

The manufacturing sector in Malaysia has experienced significant growth in recent years, with approved investments totalling RM540.7 billion between 2018 and 2022. Several factors have contributed to this growth, including increasing global demand for products manufactured in Malaysia. This encourages businesses to invest in expanding their production capacity to meet international markets.

Government commitments and policies have also played a crucial role in creating a conducive environment for growth and innovation in the manufacturing sector. Additionally, Malaysia possesses a skilled and efficient workforce, enabling manufacturers to enhance productivity, product quality, and competitiveness in the global market.

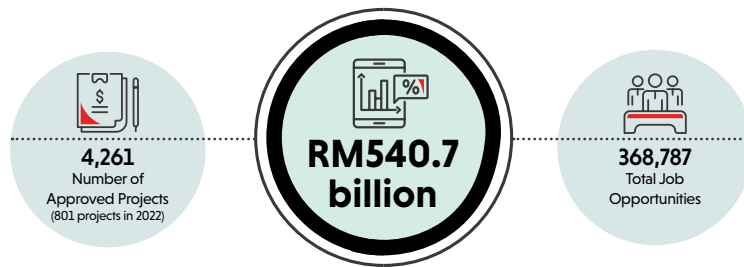
The growth of the manufacturing sector has directly resulted in job creation, with a total of 368,787 jobs created between 2018 and 2022. Key industries driving this growth include Electrical and Electronics (E&E), Petroleum Products (including Petrochemicals), Basic Metal Products, Machinery and Equipment (M&E), Chemicals and Chemical Products, and Rubber Products. Collectively, these industries accounted for 82 per cent of the total investment value of projects implemented during this period.

The government has introduced the national policy on Industry 4.0, known as the Industry4WRD policy, aimed at transforming the manufacturing and service sectors through automation and digitalisation from 2018 to 2025.

MANUFACTURING PROJECTS IMPLEMENTED

Manufacturing projects approved (2018-2022)

TOTAL INVESTMENT



4,261

Projects approved
(2018-2022)

RM412.4 billion



3,063

Projects Implemented



259,271

Job Opportunities

RM108.7 billion



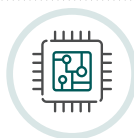
1,005

Projects

have acquired sites
and/or are in active
planning phase

These major industries contribute to

82% of the total investment value of implemented projects



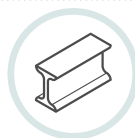
Electrical and Electronics (E&E)

RM208.7 billion



Petroleum Products (including Petrochemicals)

RM44.5 billion



Basic Metal Products

RM37.6 billion



Machinery and Equipment (M&E)

RM17.3 billion



Chemicals and Chemical Products

RM16.6 billion



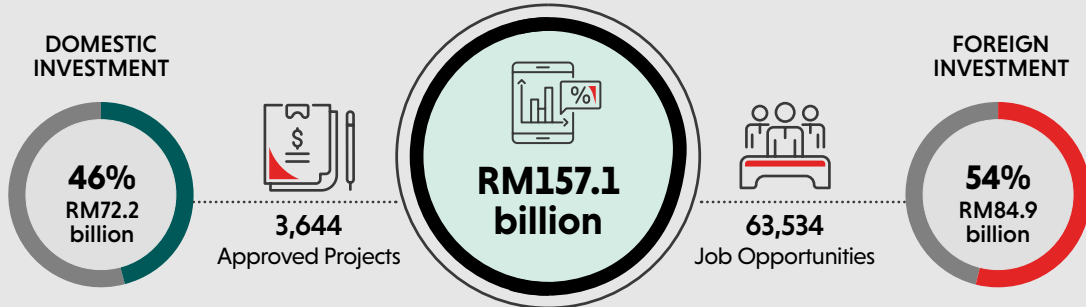
Rubber Products

RM13.5 billion

SERVICE SECTOR'S PARADIGM SHIFT

SERVICE SECTOR HIGHLIGHTS FOR 2022

TOTAL INVESTMENT



An increase of **RM60.1 billion** compared to 2021

In Malaysia, this sector continues to be a pillar of the country's economic growth, contributing as much as 58.7% of the total approved investments. The sector has performed excellently despite the ongoing pandemic.

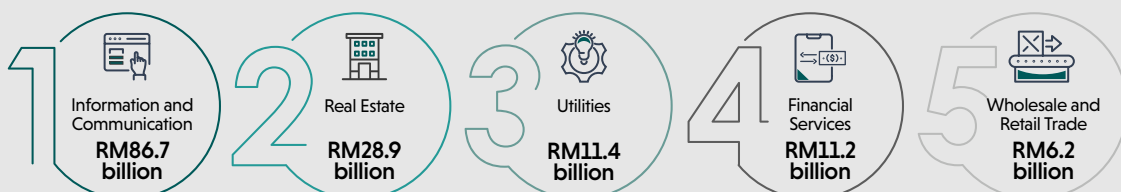
The service sector in Malaysia contributed a significant 58.7 per cent of the total approved investments in 2022. This sector achieved remarkable performance in 2022 with a total investment of RM157.1 billion, an increase of RM60.1 billion compared to 2021. Domestic investments amounted to RM72.2 billion (46%), while foreign investments reached RM84.9 billion (54%).

The service sector in Malaysia is expected to continue its growth in the coming years, supported by factors such as the expansion of the digital economy, the growth of online trade, and the development of the tourism industry.

The major sub-sectors that made substantial contributions to the approved investments in 2022 include information and communication (RM86.7 billion), real estate (RM28.9 billion), utilities (RM11.4 billion), financial services (RM11.2 billion) and wholesale and retail trade (RM6.2 billion).

The growth in the service sector has a positive impact on Malaysia's economic landscape. It creates job opportunities, stimulates export growth and attracts foreign investments. The government remains committed to strengthening the service sector, with the vision of making Malaysia a primary service hub in the region.

TOP FIVE CONTRIBUTORS TO APPROVED INVESTMENTS IN THE SERVICE SECTOR IN 2022



The primary contributors within the subsector include five data centres and cloud computing service projects with a total investment of **RM72.4 billion**

The increase in investment in the information and communication sub-sector from RM11 billion in 2021 to RM86.7 billion in 2022 highlights its importance in shaping Malaysia's economic landscape. This substantial increase in investment not only demonstrates the potential of this sub-sector in creating job opportunities and boosting export growth but also serves as a pillar for Malaysia's digital transformation.

In an effort to enhance digital investments in the country, the government launched the Malaysia Digital Economy Framework for Action (RTEDM) on 19 February 2022. This national initiative reflects the government's aspirations to transform Malaysia into a high-income, digitally advanced nation and a regional leader in the digital economy.



➤ Seminar for businesses during the 40th Anniversary Celebration of the Look East Policy (LEP).

Among the measures taken by MIDA to attract high-quality investments from both domestic and foreign sources by implementing an ecosystem-based approach were:

- 1** Trade and Investment Missions to countries that have been identified as having investment potential.
- 2** Promotion of incentive schemes such as Digital Ecosystem Acceleration (DESAC) and Malaysia Digital (MD) to support the development of the country's digital ecosystem.
- 3** Specific Project Missions and specific working visits to target industries and highly potential global companies.
- 4** Active and continuous engagement with the Data Centre Investment Coordination Task Force (DCICTF), jointly chaired by MITI and the Ministry of Communications and Digital (KKD), to address any issues related to data centre projects and accelerate the implementation of digital infrastructure investments in Malaysia.

The government, through MIDA and the DIO, will continue to play a crucial role in accelerating digital investment growth and intensifying efforts to ensure that Malaysia remains a preferred investment destination, especially for high-quality investments. This will benefit the country's socio-economic agenda through increased economic activities, business opportunities, and the creation of high-quality and high-value jobs.

AUTOMATION AND DIGITALISATION TRIGGER SME RECOVERY AND GROWTH



On 26 July 2022, MIDA hosted Seminar Series 1: Domestic Investment (Central Region) 2022, conducted in a hybrid format and attended by business leaders and representatives from various trade councils.

Among the key issues highlighted were the Environmental, Social and Governance (ESG) Agenda in Malaysia, aligning with the National Investment Aspirations (NIA), and the importance of technology and automation in driving the recovery and future growth of small and medium-sized enterprises (SMEs).

Datuk Wira Arham Abdul Rahman, the CEO of MIDA, emphasised MIDA's commitment to accelerating investment growth, including domestic investments. He also stressed MIDA's primary goal of facilitating and advancing business in Malaysia, ASEAN, and worldwide.

Additionally, the government encourages new investments with a focus on sustainability in industries such as machinery and automation, aerospace, automotive, green technology, food production, biotechnology, pharmaceuticals, and other high-tech industries, as well as digital investments.

Continuous interaction between the public and private sectors can create a robust and stable industrial ecosystem in Malaysia. This indirectly helps accelerate recovery and creates more business and job opportunities in the country.

MIDA has organised various programmes and enhanced collaborative efforts with stakeholders to create a more conducive investment environment. The economic transformation plans have identified potential companies such as Malaysian conglomerates to motivate multinational companies (MNCs) operating in Malaysia to leverage external opportunities for Malaysian companies, strengthen technology adoption support for Malaysian-owned companies, and enhance local companies in achieving international standards, including ESG compliance.

These sessions are organised to encourage and support business growth in Malaysia. Among the topics discussed are technology and innovation in industries, enhancing local talent, and the role of financial institutions in supporting SMEs through financing and supporting automation and digitalisation.

The seminar sessions also provided opportunities for startup companies to present their business plans and products to potential investors. This initiative is expected to encourage more investments in technology and innovation and help SMEs in Malaysia move towards higher and sustainable growth. These startup companies include Govicle (Cyberview), Ideaspaq MTDC - Robotic, Move Robotics (Cyberview), TRobot-MTDC-Robotic, Reka (Cyberview), XTS Technologies-MTDC, and Urban Farm Tech (Cyberview).



INTENSIFYING PRIMARY SECTOR

The primary sector plays a vital role in Malaysia's economy, making significantly contributions to GDP and increasing employment opportunities.

In 2022, a total of 72 projects were approved in the primary sector, bringing in investments totalling RM26.3 billion. This growth represents a substantial increase compared to the previous year when only 26 projects were approved.

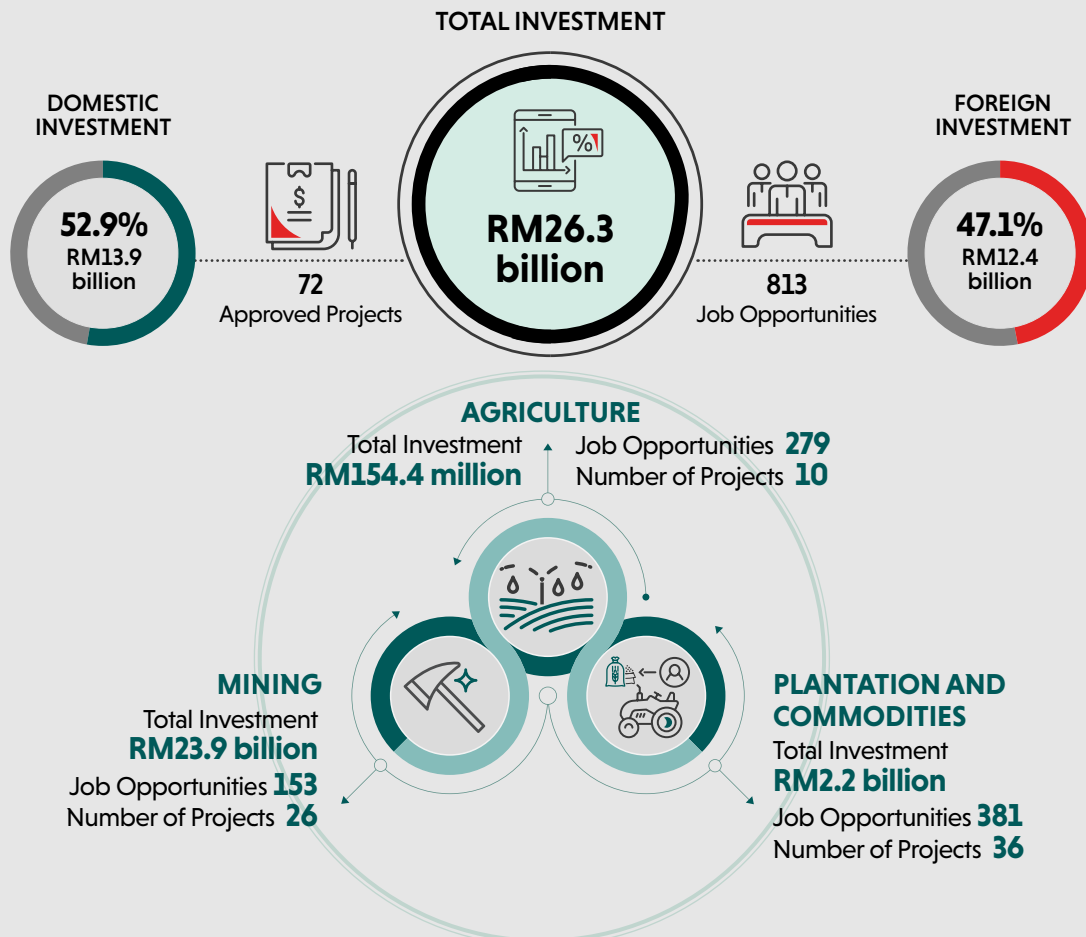
The composition of domestic and foreign investments is relatively balanced, with RM13.9 billion (52.9%) from

domestic sources and RM12.4 billion (47.1%) from foreign sources. The three main sectors are mining which attracted the highest investment of RM23.9 billion, followed by plantation and commodities (RM2.2 billion), and agriculture (RM154.4 million).

The government Initiatives, such as the National Food Security Policy and the National Mineral Policy, demonstrate the government's strong commitment to supporting and enhancing these sectors.

This development in Malaysia's primary sector has positive implications for the country's economy. It creates new job opportunities, boosts exports, and attracts more foreign investments.

HIGHLIGHTS OF THE PRIMARY SECTOR IN 2022



THRIVING MINING SECTOR

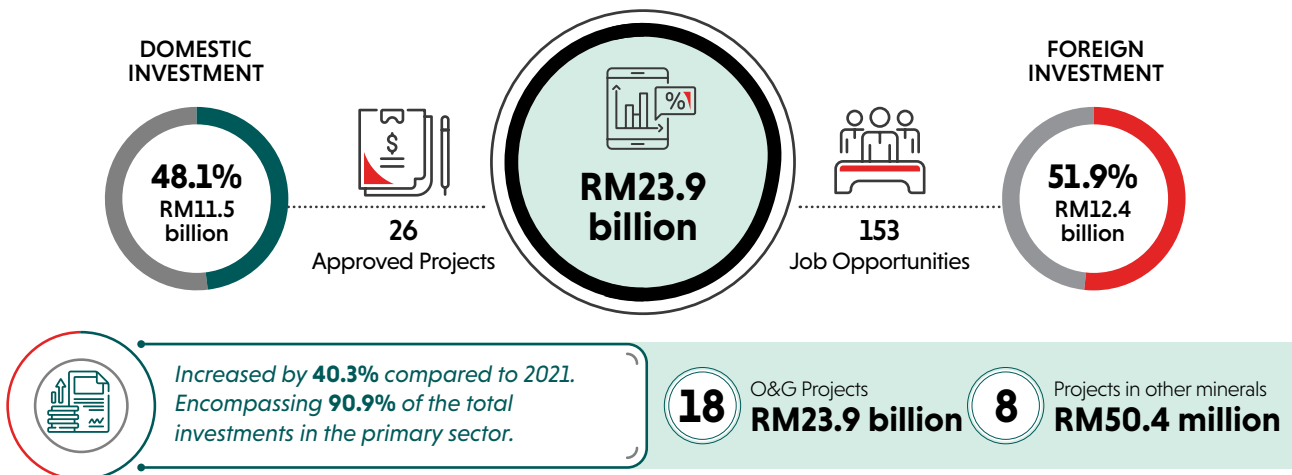
The mining sector has continued to thrive in 2022, achieving significant milestones with 26 approved projects contributing to a total investment value of RM23.9 billion. The abundance of natural resources in the country, such as oil, gas, and other minerals has been a magnet for investment in the mining sector. The presence of foreign investments has also had a positive impact on boosting this sector, with foreign investments amounting to RM12.4 billion and accounting for 51.9 per cent of the total investment. The

sector has also created 153 job opportunities through the approved projects.

In addition to strengthening the mining sector through various initiatives and collaborations with the private sector, the government continues to emphasise the importance of sustainable and regulated development of mineral resources to ensure that economic needs do not compromise the social well-being of the people and the environment.

MINING IN 2022

TOTAL INVESTMENT



PLANTATION AND COMMODITIES SECTOR: DEVELOPMENT AND POTENTIAL

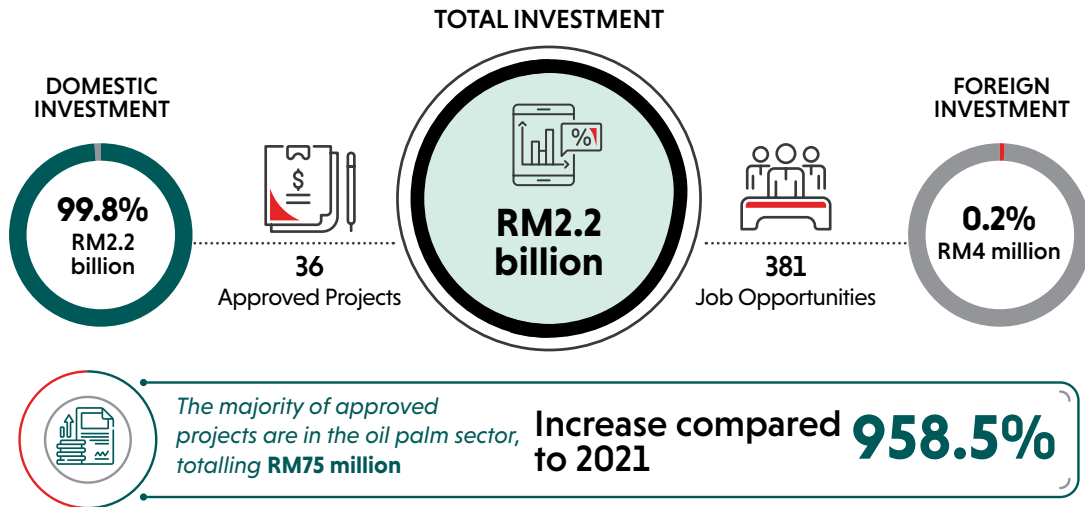
The plantation and commodities sector is one of the key sectors in Malaysia's economy. In 2022, this sector witnessed a significant increase in investment, with 36 approved projects and a total investment of RM2.2 billion.

This represents a substantial increase of 958.5 per cent compared to 2021. The key industry attracting investment is the oil palm plantation, with an approved investment of RM75 million.

The increase in investment in the plantation and commodities sector may be attributed to the rising demand for commodities such as palm oil and rubber. High global demand is driving investment in this sector and providing opportunities for faster growth.

However, the plantation and commodities sector also faces challenges related to environmental and social sustainability. Therefore, it is crucial to ensure that investments in this sector are carried out responsibly and sustainably for long-term benefits.

PLANTATION AND COMMODITIES 2022



EMPOWERING THE AGRICULTURE SECTOR

EMPOWERING THE AGRICULTURE SECTOR

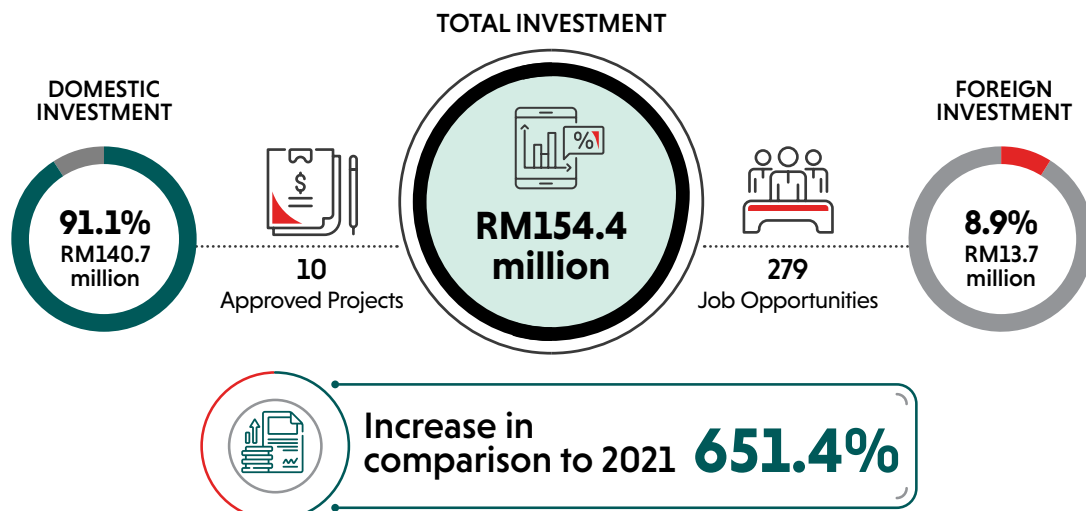
The agriculture sector has become one of the key sectors in the Malaysian economy and has shown significant growth in 2022. This year, a total of 10 projects were approved, with a total investment of RM154.4 million, an increase of 651.4 per cent from 2021.

An interesting point to note is that the majority of investments in the agriculture sector are from domestic sources, totalling RM140.7 million (91.1%). Additionally, foreign investments contributed RM13.7 million,

indicating foreign investors' attraction and confidence in Malaysia's agricultural potential.

The commitment of the government and investors in advancing the agriculture sector has had a positive impact on the overall Malaysian economy. The growth of the agriculture sector has also had a wide-reaching effect on other aspects such as the food and beverage industry, manufacturing and trade. This demonstrates that the agriculture sector is one of the strong foundations of the country's economy.

AGRICULTURE 2022



STRENGTHENING THE PROJECT IMPLEMENTATION AND FACILITATION OFFICE (TRACK) TOWARDS INCLUSIVE MALAYSIAN ECONOMIC DEVELOPMENT



In light of ongoing changes in the global economy, the Malaysian Government needs to enhance the efficiency of its services by strengthening the ease of doing business in Malaysia. This will increase investors' confidence and attract more foreign investments, ultimately boosting the country's economic growth.

The Federal Government, under the Economic Recovery Plan (PENJANA), established the Project Implementation and Facilitation Office on 1 June 2020, to expedite the implementation of approved projects within specified timelines. Formerly known as the Project Acceleration and Coordination Unit (PACU), it has now been revitalised and is known as TRACK. TRACK offers proactive and comprehensive facilitation for projects approved by the National Committee on Investment (NCI). Additionally, the facilitation services provided include assisting in resolving issues or challenges encountered during project implementation. TRACK also facilitates strategic collaboration between the Federal and State Governments, Investment Promotion Agencies (IPA) at both the federal and state levels, technical agencies/ departments, and service providers.



ON-TRACK SYSTEM IMPLEMENTATION STATUS

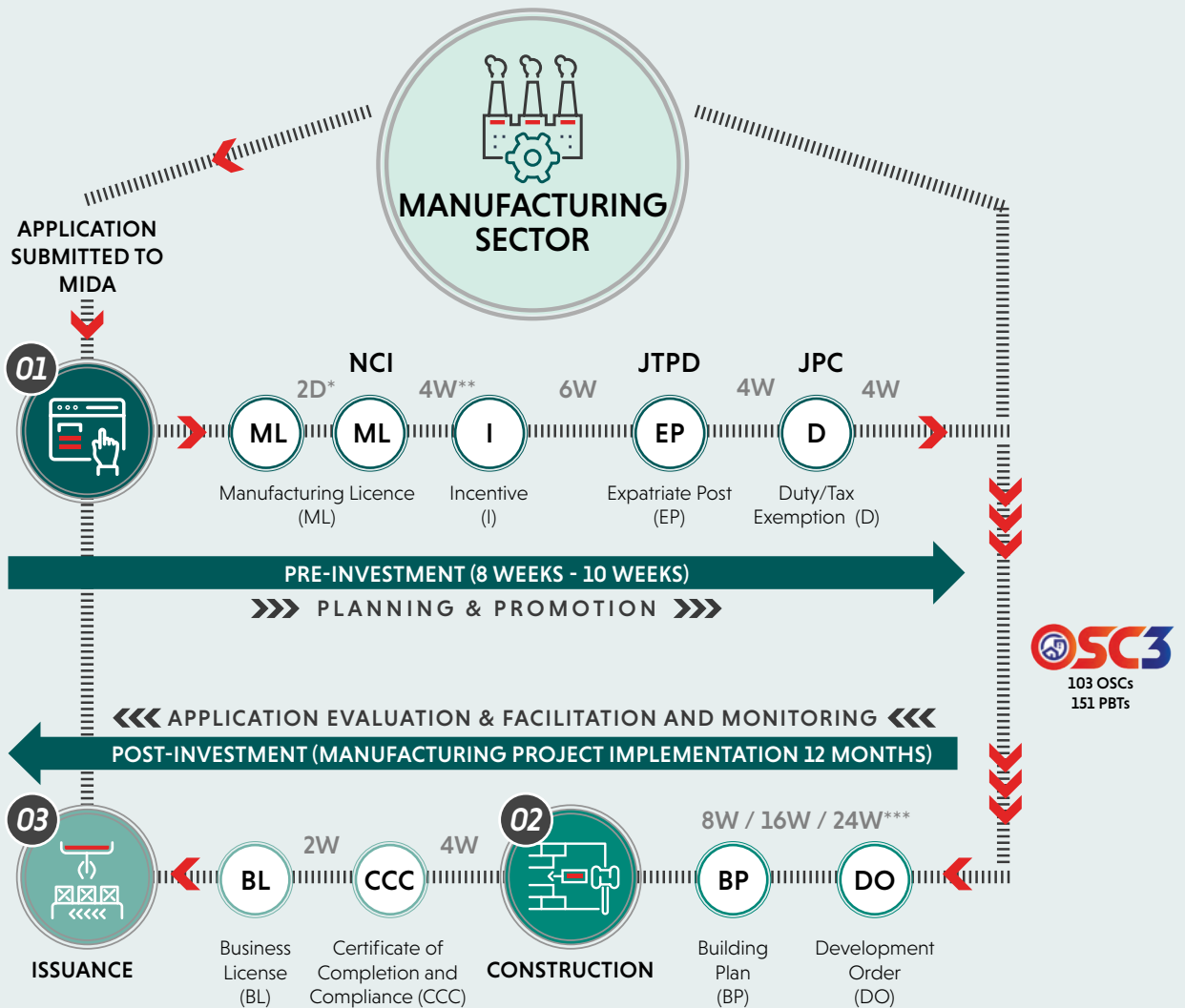
MIDA has introduced a digital system called On-Track, which offers real-time continuous monitoring of project implementation progress as well as identifying and facilitating relevant resolutions to issues and challenges faced by investors.

Among the issues encountered by the companies include electricity, water supply, telecommunications, gas, approvals from Local Authorities (PBT), Customs, Immigration and others.

From 2016 to 2022, a total of 5,681 manufacturing projects were approved across Malaysia. Of these, 4,668 projects (82.1%) are in the implementation stage, 762 projects (13.4%) are in the active planning stage. Whilst, 100 projects (1.8%) awaiting implementation and 151 (2.7%) projects are not being implemented. During the same period, 326 implementation-related

issues were received through the On-Track System, with 165 issues (50.6%) resolved. The remaining 161 issues (49.4%) are still being facilitated by MIDA through TRACK. MIDA continuously monitors the progress of these projects to ensure their implementation proceeds as planned.

FACILITATION ECOSYSTEM FOR APPROVED MANUFACTURING PROJECTS



TRACK ECOSYSTEM

INVESTORS

STAKEHOLDERS



(*) - Non-Sensitive Industries, (**) - Sensitive Industries, (***) - For different difficulty levels i.e., Easy / Moderate / High

<https://investmalaysia.mida.gov.my/>

<https://ontrack.mida.gov.my>

IMPROVING ECONOMIC GROWTH: KEY INITIATIVES UNDER 12TH MALAYSIA PLAN (12MP)

The 12th Malaysia Plan (12MP) aims to build a strong foundation for Malaysia to become a high-income and technologically advanced nation with more equitable distribution. Focus is also placed on strengthening an ecosystem that supports economic growth and attracts high-quality investments, including developing skilled talent, providing better infrastructure and utilities and encouraging innovative industries and technology adoption.

The 12MP prioritises the growth of key sectors such as electrical and electronics (E&E), global services (GS), aerospace, creative, tourism, Halal, smart agriculture,

and biotechnology. By advancing these key sectors, Malaysia aims to enhance economic performance and create new opportunities for sustainable development.

Additionally, the 12MP emphasises enhancing entrepreneurial capabilities and encouraging active participation of micro, small and medium-sized enterprises in the economy to promote equitable growth, empower local businesses, and drive innovation across various sectors.

The implementation of these initiatives will enhance Malaysia's competitiveness on the global stage and strengthen the country's resilience in facing economic challenges. By adopting the latest technologies and developing high-impact sectors, Malaysia will be better positioned to achieve a high-income economy.







04

***INVESTMENT
PROMOTIONS
ACTIVITIES***

DRIVING FOREIGN INVESTMENT

To attract investments, Malaysia has adopted a more focused, impactful, and targeted approach to ensure that investment promotions are of high quality and positively contribute to the country's economic growth. Malaysia has proactively taken steps to no longer accept investments with low assembly-type operations or labour-intensive projects. Instead, the government emphasises the development of high-tech sectors as a key strategy to sustain the country's economic momentum and competitiveness in the new and sustainable global industrial environment.

MIDA plays a crucial role in ensuring that the government's aspiration to become a high-income nation is realised through the strategic implementation of initiatives and the strengthening of the organisation's focus. Specifically, the investment promotions strategy implemented by MIDA is based on the strengths and suitability of the ecosystem. This allows Malaysia to offer a conducive investment environment by fostering close collaboration between industries, technology providers and other stakeholders in the economic ecosystem.

The importance of developing high-tech sectors in the country's economic framework cannot be denied. This focused strategy provides Malaysia with opportunities to increase value-added activities, create high-quality job opportunities and generate innovation that will drive long-term growth.



Among the efforts undertaken to attract investments into Malaysia are:

01

The launch of the New Investment Policy based on the National Investment Aspiration (NIA), involves five (5) core areas: enhancing economic complexity, creating high-value jobs, expanding the domestic supply chain, developing new and existing clusters and improving inclusivity in targeting high-quality capital and technology-intensive investments. NIA also emphasises environmental, social, and governance (ESG) elements.



➤ The launch of the New Investment Policy based on the National Investment Aspiration (NIA) took place on October 6, 2022, at the MITI Tower.



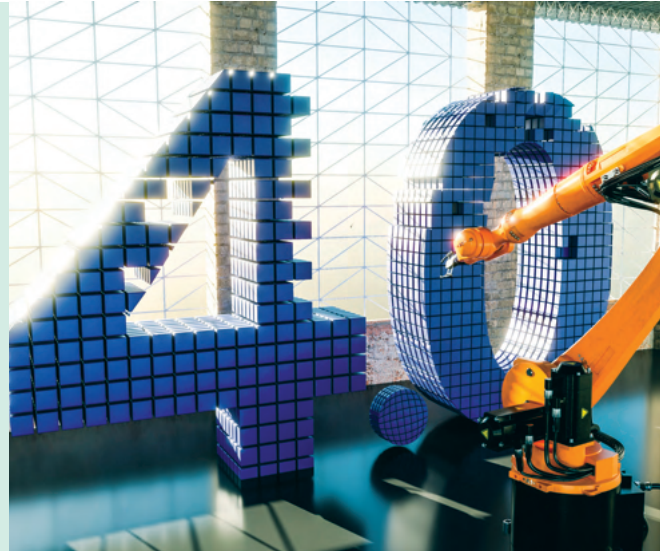
02

The implementation of the National Policy on Industry 4.0: Industry4WRD, by introducing new funds such as the Industry4WRD Intervention Fund and the Smart Automation Grant (SAG) to enhance the adoption of digitalisation and automation among local companies, especially small and medium-sized enterprises (SMEs), for companies to adopt automation and apply Industry 4.0 technologies.

As of December 31, 2022, a total of 281 companies were approved with a matching value of RM101.39 million under the Industry4WRD Intervention Fund, while 238 companies were approved under the Smart Automation Grant (SAG) with a matching value of RM138.5 million.

03

Developing the Malaysia Digital Economy Blueprint to build a comprehensive digital ecosystem and the National 4IR Policy to promote digital economic development.



➤ The digital collaboration between MIDA and MDEC has enabled the establishment of the Digital Investment Office (DIO).

04

Establishing the Digital Investment Office (DIO) in collaboration between MIDA and the Malaysia Digital Economy Corporation (MDEC) to accelerate digital investments in the country. As of December 2022, digital investments worth RM84.2 billion have been approved by DIO. DIO's role aligns with the MyDIGITAL Action Plan to attract RM70 billion worth of investments in the digital industry by 2025.

05

Implementing incentives to attract investors by introducing special tax exemption packages to encourage foreign companies to relocate or establish new operations in Malaysia, making Malaysia an international supply chain hub.



INVESTMENT PROMOTION ACTIVITIES

06

Organising supply chain programmes aimed at strengthening the supply chain ecosystem between local and multinational companies to provide local companies with business opportunities and supplies from multinational investment projects.



07

Improving the investment process by establishing the Project Acceleration and Coordination Unit (PACU) at MIDA to expedite approvals from various agencies and the implementation of investment projects in Malaysia at various levels.

08

Introducing business-friendly initiatives, such as #MyMudah under the Malaysian Productivity Corporation (MPC), as non-fiscal measures to support economic recovery through effective measures to reduce unnecessary regulations and business costs and to increase productivity and competitiveness in the country.



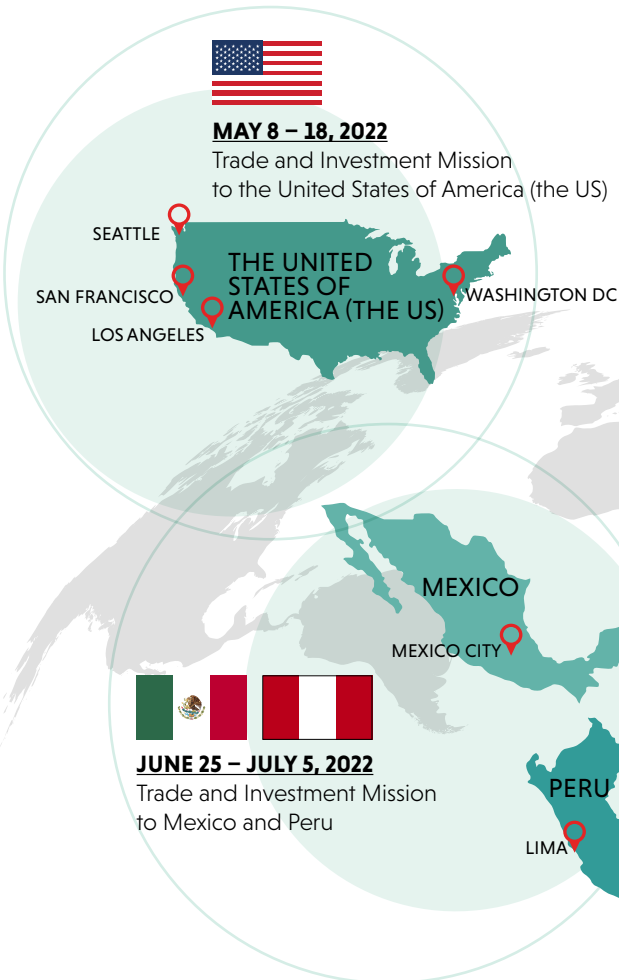
TRADE AND INVESTMENT MISSION IN 2022

MIDA as Malaysia's principal Investment Promotion Agency (IPA) under the Ministry of Investment, Trade, and Industry (MITI) has organised the Trade and Investment Mission (TIM). TIMs are typically led by the MITI Minister or MITI Deputy Minister to garner high-value investment and trade opportunities as well as create high-income job opportunities in various economic sectors.

In 2022, MIDA conducted and participated in three (3) TIMs to the United States of America (the US), Japan, Mexico and Peru. The total successful investment commitments obtained amounted to RM26 billion.



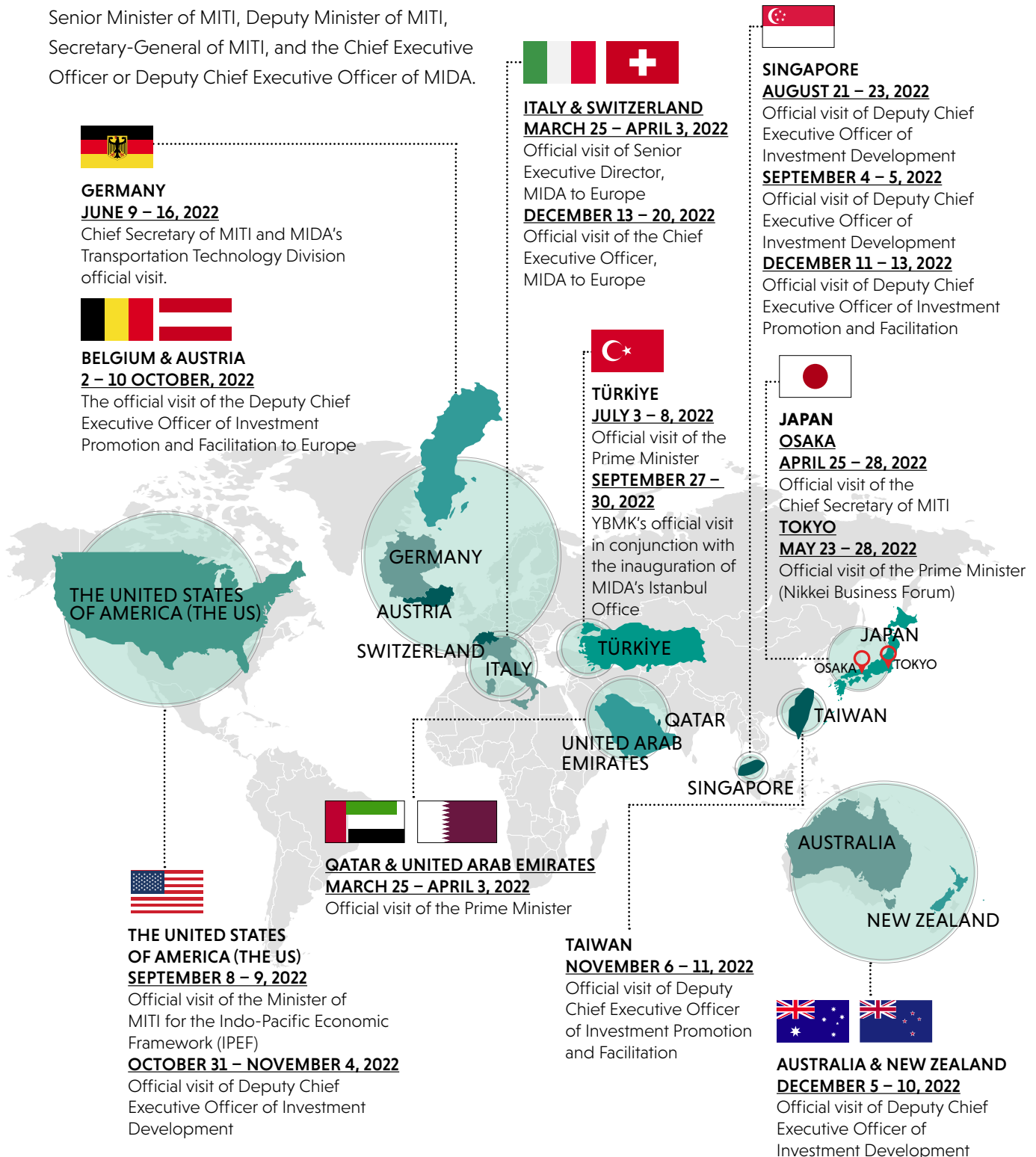
Three (3) MIDA's Trade and Investment Missions to the United States of America (the US), Japan, Mexico and Peru.



MIDA'S TOP MANAGEMENT OFFICIAL VISITS IN 2022

In 2022, in addition to organising TIMs (Trade and Investment Missions), MIDA also participated in and conducted strike forces and official visits led by various high-ranking officials, including the Prime Minister, Senior Minister of MITI, Deputy Minister of MITI, Secretary-General of MITI, and the Chief Executive Officer or Deputy Chief Executive Officer of MIDA.

A total of 16 official visits were conducted in 2022 to attract high-quality foreign investments.













STRIKE FORCE MISSION OR SPECIFIC PROJECT MISSION

In addition, various divisions within MIDA have also organised Specific Project Missions (SPM) to foreign

countries to enhance engagement with potential investors.

In 2022, a total of 19 Specific Project Missions were conducted, with some of them led by senior officials from MIDA.

	TRANSPORTATION TECHNOLOGY	SINGAPORE 15 – 18 FEB 2022	THE UNITED KINGDOM 16 – 23 JUL 2022 (led by the CEO)
	MACHINERY & METAL TECHNOLOGY	THE NETHERLANDS, GERMANY, ITALY, SWITZERLAND & TÜRKİYE 12 – 25 JUN 2022	SPAIN, ITALY & SWITZERLAND 28 NOV – 8 DEC 2022
	FOOD TECHNOLOGY & RESOURCE BASED INDUSTRIES	THAILAND 15 – 17 JUN 2022	AUSTRALIA 28 AUG – 8 SEP 2022
	STRATEGIC PLANNING & POLICY ADVOCACY (MANUFACTURING)	BELGIUM & GERMANY 16 – 25 JUL 2022 (led by the Executive Director of Investment Policy Advocacy – Manufacturing)	
	POST-INVESTMENT AND STRATEGIC PLANNING & POLICY ADVOCACY (SERVICES)	REPUBLIC OF KOREA 23 – 30 JUL 2023	
	ADVANCED TECHNOLOGY AND RESEARCH & DEVELOPMENT	THAILAND 15 – 17 AUG 2022	GERMANY, FRANCE, & THE NETHERLANDS 12 – 21 OCT 2022
	GREEN TECHNOLOGY	SINGAPORE 14 – 16 NOV 2022	JAPAN 7 – 14 DEC 2022
	CHEMICAL & ADVANCED MATERIALS GREEN TECHNOLOGY	REPUBLIC OF KOREA 8 – 15 OCT 2022	BUILDING TECHNOLOGY & LIFESTYLE TÜRKİYE, ITALY & SWITZERLAND 22 OCT – 3 NOV 2022
	ELECTRICAL & ELECTRONICS	JAPAN & REPUBLIC OF KOREA 6 – 16 NOV 2022	BUSINESS SERVICES & REGIONAL OPERATIONS SINGAPORE 21 – 25 NOV 2022
	INDUSTRY TALENT MANAGEMENT & EXPATRIATES	THE NETHERLANDS, GERMANY, & AUSTRIA 28 NOV – 7 DEC 2022	LIFE SCIENCES & MEDICAL TECHNOLOGY THE UNITED STATES OF AMERICA (THE US) 3 – 12 DEC 2022

HIGH-LEVEL DIALOGUE ON ASEAN-ITALY ECONOMIC RELATIONS 2020

MIDA, in collaboration with The European House – Ambrosetti, the Italy-ASEAN Association and the Italian Trade Agency, organised the 6th edition of the High-Level Dialogue on ASEAN-Italy Economic Relations 2022 in Kuala Lumpur on July 6, 2022. The programme was attended by representatives from the Italian Ministry of Foreign Affairs, International Cooperation, and Confindustria (General Confederation of Italian Industry).

The objective of the programme was to create a platform for dialogue and an exclusive network that could positively influence the economic and strategic relations between Malaysia and Italy. Besides exploring regional opportunities, both countries benefitted from integrated interaction and the development of political and economic partnerships that would encourage new investments and enhance trade relations.



Delegates involved during the High-Level Dialogue on ASEAN-Italy Economic Relations 2022, 6th edition.



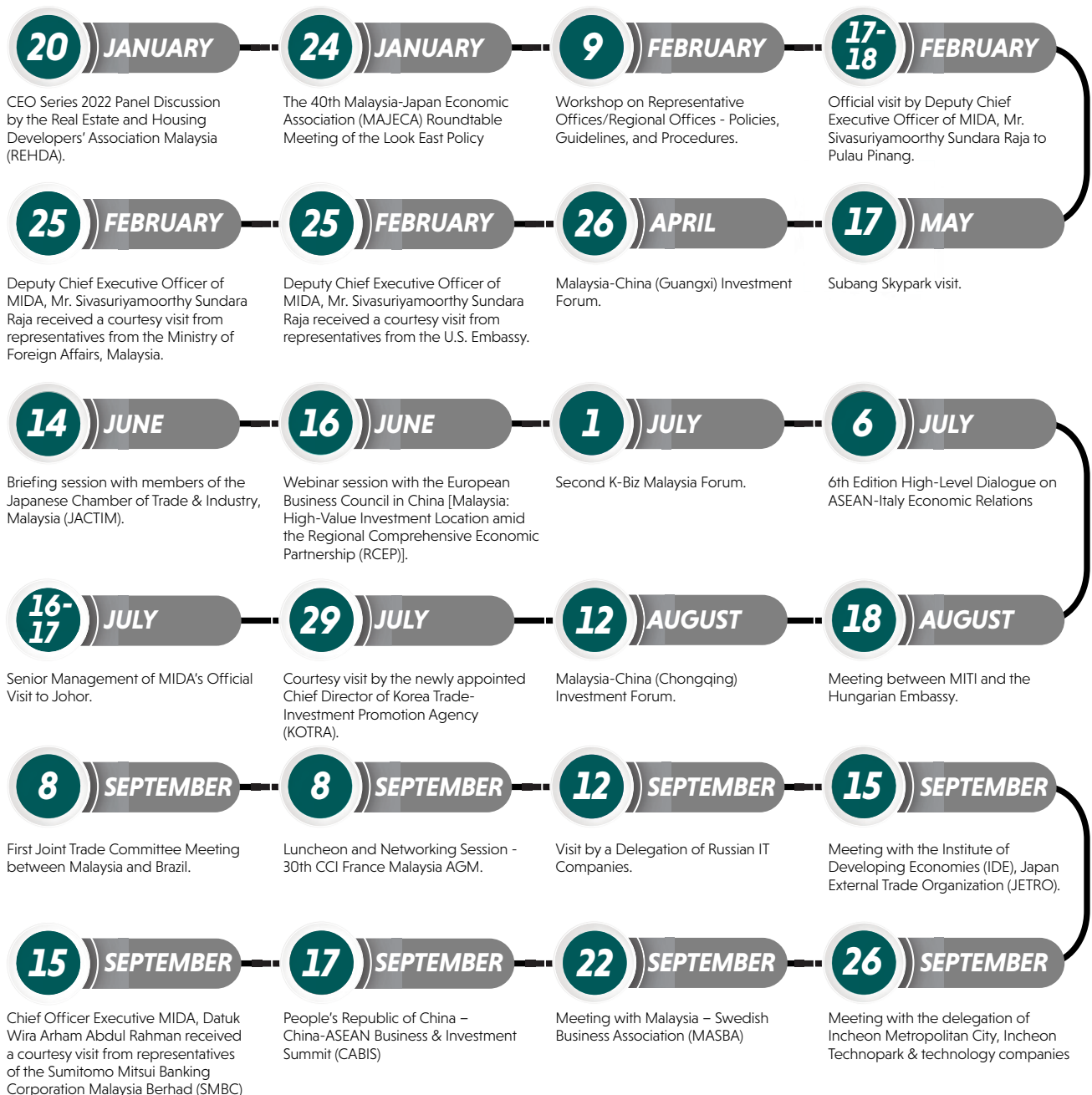
Gala Dinner held in conjunction with the High-Level Dialogue on ASEAN-Italy Economic Relations 2022, 6th edition.

FOREIGN PROMOTION INVESTMENT PROGRAMMES AND ACTIVITIES

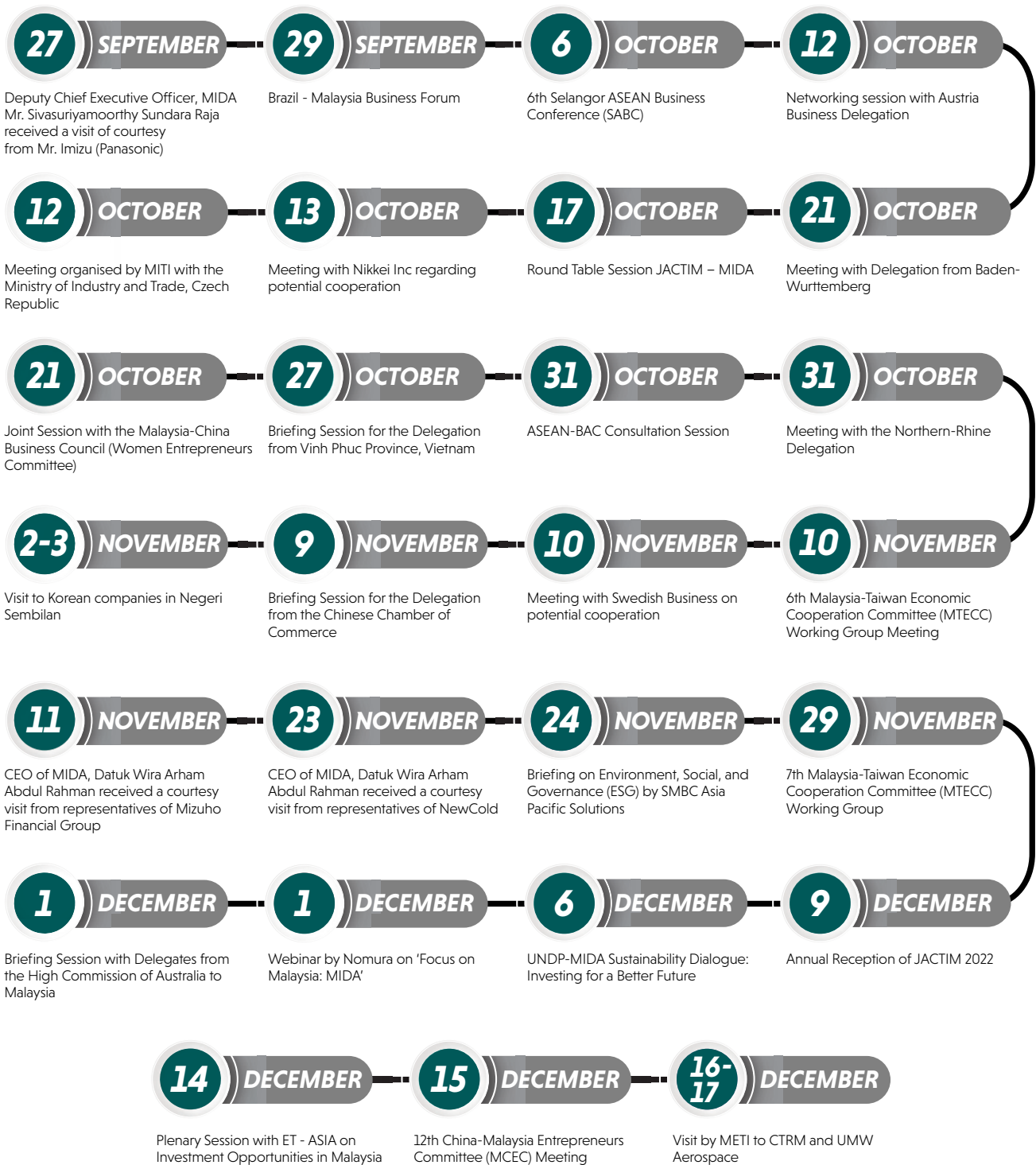
MIDA is actively involved in investment promotion activities with new and existing foreign investors as well as relevant stakeholders. This involvement includes

regional working visits, roundtable meetings, individual company meetings and networking events led by Senior Officers of MIDA.

In 2022, the Foreign Investment Division of MIDA was involved in more than 300 investment promotions activities, including:



INVESTMENT PROMOTION ACTIVITIES



The MIDA Overseas Offices also participated in over 4,000 engagement sessions with new and existing investors through seminars, roundtable meetings, site visits, individual company meetings and networking

events. Programmes like these will continue and be intensified to promote Malaysia's advantages as a regional investment hub and continue to contribute to Malaysia's economic development.

MEMORANDUM OF UNDERSTANDING (MoU)

One of MIDA's initiatives to ensure that the investment ecosystem in Malaysia remains competitive and attractive to investors and that Malaysia remains a preferred investment destination in the region is through a Memorandum of Understanding (MoU). In

2022, MIDA, through the Foreign Investment Division, signed four (4) MoUs. The MoUs are part of efforts to enhance cooperation between MIDA and stakeholders in attracting more high-potential investments.










PROMOTIONAL STRATEGY TO ENCOURAGE DOMESTIC INVESTMENT

The Domestic Investment Division and MIDA State Offices consistently strive to maintain investment momentum and undertake domestic investment promotion activities by strengthening the country's business ecosystem through more than 450 activities or programmes to encourage domestic investment in 2022.

The implementation of these activities is based on the strategies outlined in the Twelfth Malaysia Plan (12MP) and the National Investment Aspiration (NIA). This represents MIDA's comprehensive approach to enhancing the investment ecosystem and responding effectively to the presence of mega-trend developments while meeting the needs of investors and adapting to the ever-changing economic landscape.

The domestic investment promotion strategies implemented by MIDA include:

- 01** Attracting the interest of local companies to develop complex products, local R&D intensity, innovate, and subsequently expand their reach into high-value-added markets. 
- 02** Encouraging the adoption of automation technology and the Fourth Industrial Revolution (4IR) by local companies as a fundamental driver of growth in the manufacturing and services sectors. 
- 03** Incorporating the importance of Environmental, Social, and Governance (ESG) factors into corporate operations. 
- 04** Enhancing the sustainability of the supply chain and participation in the global value chain through collaboration between local and foreign companies. 
- 05** Diversifying financing facilities throughout the business lifecycle of local companies through cooperation with banks and alternative financing sources. 
- 06** Assisting in strengthening the growth of the domestic investment climate through the promotion of the latest domestic investment ecosystem. 
- 07** Providing assistance and support to local companies to engage in cross-border investments or direct investments abroad. 

DOMESTIC INVESTMENT SEMINARS

Domestic investment serves as a crucial engine for sustainable economic progress, propelling job creation, fostering innovation and nurturing the growth of local businesses.

To stimulate the country's domestic investment, the government and policy-makers are creating a conducive investment climate as well as introducing investment incentives.

Among MIDA's ongoing efforts to educate industry players about current policies and facilities is by organising seminars. This will also provide the opportunity for businesses to network with other government agencies and to discuss potential business collaborations.

The following incentives have been introduced as outlined by the domestic investment promotion strategies:

01

Educate the business community about the potential and benefits of 4IR technology and its role in enhancing operations and competitiveness through improved productivity, efficiency and competitiveness.

02

Encourage the integration of innovation in production processes using new technologies and solutions to make company operations more efficient and effective.

03

Inform the industry about government support to accelerate the use of automation and 4IR in Malaysia, including grants or tax incentives for businesses investing in these technologies.

04

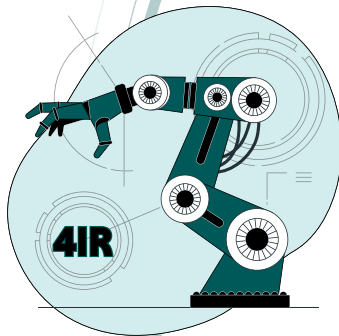
Provide various financing resources such as through banks, alternative financing and initial public offerings to industries that incorporate the use of the latest technology in their operations.

05

Spur collaborations between businesses, technology providers (including startups) and the government for knowledge and expertise sharing. This integration helps businesses overcome challenges in adopting the latest technology trends and accelerates implementation.

06

Develop a skilled workforce using the latest technology trends through industry collaboration with universities and local training institutes, ensuring that the local workforce is equipped with the necessary skills.



INVESTMENT PROMOTION ACTIVITIES

The programme was successfully conducted at Berjaya Times Square, Kuala Lumpur, engaging a total of 823 participants on July 26, 2022. It was held in collaboration with various industry associations, including the National Chamber of Commerce and Industry of Malaysia (NCCIM), SME Association of Malaysia, Dewan Perniagaan Melayu Malaysia (DPMM), Federation of Malaysian Skill Development Centre (FMSDC) and Malaysian Associated Indian Chambers of Commerce and Industry (MAICCI).

During the presentation, Sensata Technologies Malaysia Sdn. Bhd. highlighted the importance of integrating Environmental, Social & Governance (ESG) values in corporate operations. Meanwhile, a Small and Medium Enterprise (SME), Tonasco Malaysia Sdn. Bhd., shared its experience in adopting automation in the company's operations to meet current business trends and its significance in navigating the post-COVID-19 landscape.

A forum session was also held to discuss issues related to the importance of innovation, automation and the Fourth Industrial Revolution (4IR) in business. There were three (3) specialised discussion sessions focusing on technology adaptation, talent development and financial resources. These sessions were presented by

various government agencies and private bodies, each according to their function and role.

The presenters included representatives from the Ministry of Higher Education, Universiti Teknologi Malaysia (UTM), REKA Studio, Cyberview Sdn. Bhd., SIRIM Tech Venture Sdn. Bhd., Aerodyne Group, Cyberjaya, Bank Islam Malaysia Berhad, United Overseas Bank (Malaysia), Malaysian Technology Development Corporation Sdn. Bhd. (MTDC), Syarikat Jaminan Pembiayaan Perniagaan Berhad (SJPP) and 1337 Ventures Sdn. Bhd.

To highlight local technological advancements, seven (7) startup companies; Govicle, Ideaspaq, Move Robotics, TRobot, Reka, XTS Technologies Sdn. Bhd., and Urban Farm Tech have conducted 'pitching' sessions with local industry players. These companies presented their specialised technologies relevant to the industry which could be adapted to enhance the value chain of the production ecosystem.

An exhibition area was also provided as a platform for industry players to interact directly with the agencies and firms involved in the seminar, thereby enhancing understanding and benefiting the participants.



➤ Participants seize the opportunity to acquire the latest information at the Domestic Investment Seminar.



➤ The exhibition area is the prime spot for industry players to interact directly with various agencies and companies.



THE SME INVESTMENT DESK AND ENGAGEMENT WITH THE DOMESTIC INDUSTRY ASSOCIATION/CHAMBERS OF COMMERCE

The SME Investment Desk is a one-stop centre that connects the headquarters and state offices of MIDA and seeks to assist and provide advice on the latest initiatives and facilities offered by the government to local companies, predominantly Small and Medium Enterprises (SMEs), and also to the Local Industry Associations/Chambers of Commerce for SMEs. MIDA's primary focus is to maintain and enhance the business capabilities of local companies within the country.

Additionally, meetings and dialogues are held with this target group to enable MIDA to interact directly with industry participants, gather current information about the situation and challenges in the business landscape

within the country and discuss with stakeholders to find solutions to emerging problems. This effort somewhat eases the business operations of local companies in the country and helps to improve Malaysia's business environment ratings.

Through focused and aggressive promotion and hand-holding efforts, MIDA aims to forge sustainable business collaborations between the public and private sectors.

In 2022, a total of 1,184 SMEs were involved in this programme with 2,383 participants joining 70 programmes organised by MIDA.

MIDA INVEST SERIES CONFERENCE PROGRAMME: HIGHLIGHTING THE INVESTMENT POTENTIAL OF EACH STATE IN MALAYSIA

Malaysia is among the rapidly developing countries in Southeast Asia and is a focal destination for international investment. Existing local investors also show interest in reinvesting within the country. With a stable economy, robust infrastructure and proactive government policies, Malaysia offers an attractive environment for investors seeking growth opportunities.

The states in Malaysia offer various investment opportunities, each with its unique strengths and advantages. By showcasing the distinct features and advantages of each state, this programme provides an opportunity for state governments to inform the business community about the latest development and investment opportunities available within their borders. In 2022, Terengganu and Kedah presented the prospects and advantages of conducting investment activities in their respective states. Issues

highlighted include expediting construction permits, such as the E10 in Kedah, the availability of abundant and high-quality silica sand resources in Terengganu, construction of modern infrastructure to meet industrial demand, availability of skilled labour in each state and information on targeted sectors in line with the state's investment ecosystem.

The programme helps domestic investors make decisions on investment destinations within the country. The Malaysian government's commitment to supporting investment, coupled with a stable economy and business-friendly policies further enhances the prospects for successful business ventures.



DOMESTIC INVESTMENT COORDINATION PLATFORM (DICP) PROGRAMME

MIDA provides access to loans and financing for companies' development and business expansion through collaboration with banks. These banks offer a variety of financial products and packages tailored to the needs and capabilities of the companies.

Apart from that, MIDA also collaborates with alternative financiers such as venture capital and private equity. This alternative financing provides opportunities for companies to obtain capital through investments from interested parties. Venture capital typically invests in companies with high growth potential, while private equity focuses on financing stable companies with growth potential.

MIDA also partners with investment banks for companies interested in entering the stock market. These investment banks assist companies in the process of listing shares on the stock exchange. Through stock listing, companies can obtain additional capital from new shareholders and enhance their market profile and credibility.

In 2022, MIDA successfully organised several series of the programme with Hong Leong Bank (HLB):



MIDA and Hong Leong Bank (HLB) successfully organised seven (7) Roadshows in Kuala Lumpur, Selangor, Pulau Pinang, Sarawak, Sabah, Pahang and Kedah.



The purpose of these events was to raise awareness among local companies, especially SMEs, about MIDA's role in assisting companies, the opportunities and support available for expanding their businesses and the facilities provided by HLB.



A total of 817 business participants attended the programmes.

SUPPLY CHAIN PROGRAMME

MIDA's Supply Chain Programme has successfully realised effective investment prospects by leveraging on the presence of multinational companies (MNCs) and large local companies (LLCs) in the supply chain through horizontal information sharing. This activity is part of the domestic investment promotion programmes, offering local companies opportunities to explore business ventures and collaborations, and to share resources and information with MNCs and LLCs operating in Malaysia. It also helps bridge gaps in the

supply chain, and supports the outsourcing activities of MNCs and LLCs to local companies, while aiding in their development and upgrading in the transfer of technology and expertise, and the development of local human resources.

Activities conducted include Local Sourcing, Vendor Facilitation Programme (VFP) and Conference on Supply Chain.

In 2022, MIDA successfully organised a series of engagements and events:

01

Vendor Facilitation Programme (VFP). MIDA launched the MIDA – PERODUA Digital Transformation Ecosystem (DTE) 1.0 (2021) and 2.0 (2022) to assist PERODUA as a leading company driving the local automotive industry. This programme aims to upgrade PERODUA vendors to the next level using the latest technology and equipment available in the market and digitising their manufacturing processes by adopting Industry 4.0. The facilitation series for DTE 1.0 and 2.0 will continue until the project is completed in 3 years.

02

Three (3) companies joined DTE 1.0 – Autoliv Hirotako Safety Sdn. Bhd., J.K Wire Harness Sdn. Bhd. and LSF Technology Sdn. Bhd. These companies began their IR4.0 journey in 2021 and were granted the Domestic Investment Strategic Fund (DISF) to upgrade and digitalise their manufacturing processes. Through this programme, the companies have improved their internal talent development to be more dynamic and highly skilled, as well as enhanced processes, strengthened company capabilities and expanded business.

03

Following the programme's success, MIDA developed a strategic plan to enable the development and expansion of MNCs and LLCs in Malaysia. Other major companies that joined VFP include First Solar Malaysia Sdn. Bhd. and Sensata Technologies Malaysia, aiming to develop and train identified local companies to be part of their global supply chain.

04

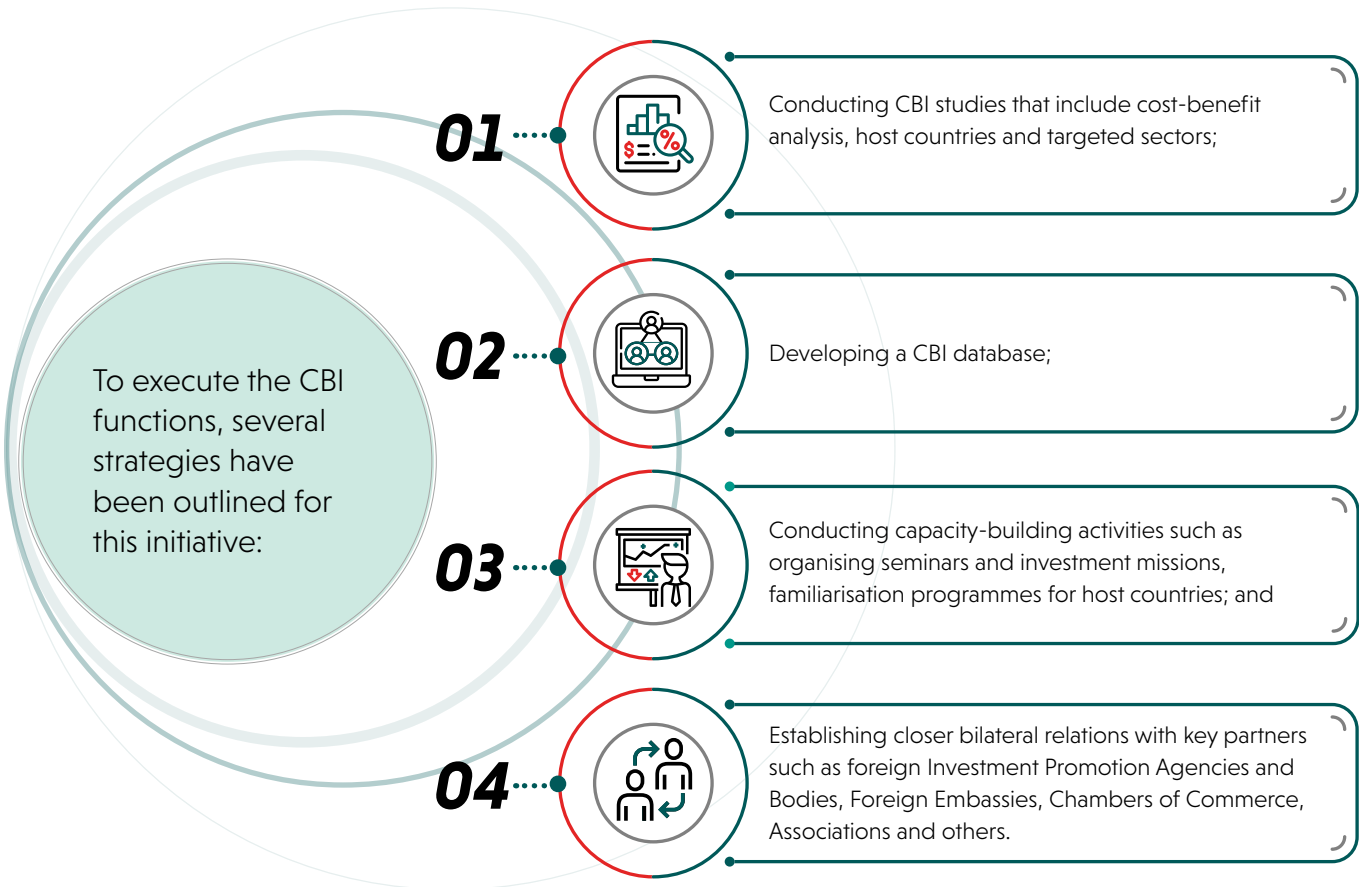
Supply Chain Conference and local sourcing: MIDA closely collaborated with about 30 MNCs/LLCs as lead companies, such as Xinyi Smart Energy (M) Sdn. Bhd., Paris Baguette Logistic, Onsemi, Konica Minolta Business Technologies and Spirit Aerosystem (M) Sdn. Bhd., to lead in strengthening the alignment of Malaysia's supply chain, involving 150 potential local companies.

CROSS-BORDER INVESTMENT

The Cross-Border Investment (CBI) activities were reassigned from MATRADE to MIDA on August 17, 2022. In line with this, a Cross-Border Investment Unit (CBI) was established under the Domestic Investment Division. This function was transferred to MIDA considering its role in assisting Malaysian companies to seek new technologies and investment opportunities abroad, which is one of the functions under the MIDA Act, 1965.

MIDA, through its CBI Unit, facilitates local companies interested in investing abroad to establish and expand their market presence overseas. This includes building networks and connecting these local companies with Investment Promotion Agencies (IPA) in foreign countries, foreign embassies, High Commissions in Malaysia, Chambers of Commerce, and related agencies. Additionally, the MIDA CBI Unit will organise seminars and investment missions to disseminate

information on investment opportunities, policies, and methods of investing in host countries, thus facilitating cross-border investments for local companies.





Open	High	Low	Close	Change	Change (%)
2796.2	2853.53	2791.85	2801.31	+3.02	+0.11
12549.2	12583.8	12499.3	12540.7	+47.70	+0.38
1690.29	1697.4	1686.88	1687.08	0.00	0.00
24926.1	25043.2	24890.1	25019.4	+94.50	+0.38
7827.62	7843.53	7803.34	7825.98	+2.06	+0.03
7651.33	7712.24	7651.33	7661.87	+10.54	+0.14
1555	1555	1555	1555	-54.00	-3.36



05

FINANCIAL STATEMENT



**SIJIL KETUA AUDIT NEGARA
MENGENAI PENYATA KEWANGAN
LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA
BAGI TAHUN BERAKHIR 31 DISEMBER 2022**

Sijil Mengenai Pengauditan Penyata Kewangan

Pendapat

Saya telah memberikan kuasa kepada firma audit swasta di bawah subseksyen 7(3) Akta Audit 1957 [*Akta 62*] untuk mengaudit Penyata Kewangan Lembaga Pembangunan Pelaburan Malaysia. Penyata kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2022 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 2022 dan prestasi kewangan serta aliran tunai bagi tahun berakhir pada tarikh tersebut selaras dengan Piawai Perakaunan Sektor Awam Malaysia (MPSAS) dan keperluan Akta Lembaga Pembangunan Pelaburan Malaysia (Pemerbadanan) 1965 [*Akta 397*].

Asas Kepada Pendapat

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

Kebebasan dan Tanggungjawab Etika Lain

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

Maklumat Lain Selain Daripada Penyata Kewangan dan Sijil Juruaudit Mengenainya

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

Tanggungjawab Lembaga Pengarah Terhadap Penyata Kewangan

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

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

Tanggungjawab Juruaudit Terhadap Pengauditan Penyata Kewangan

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

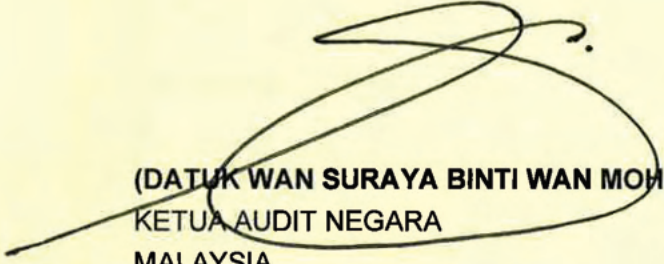
Sebagai sebahagian daripada pengauditan mengikut International Standards of Supreme Audit Institutions, saya menggunakan pertimbangan profesional dan mengekalkan keraguan profesional sepanjang pengauditan. Saya juga:

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

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

Hal-hal Lain

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



(DATUK WAN SURAYA BINTI WAN MOHD RADZI)
KETUA AUDIT NEGARA
MALAYSIA

PUTRAJAYA
26 OKTOBER 2023



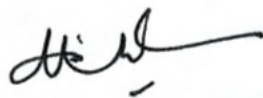
LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)
(Ditubuhkan di Malaysia di bawah Akta Lembaga Pembangunan Pelaburan Malaysia
(Pindaan) 2011)

PENYATA Pengerusi dan Seorang Ahli Jemaah

Kami, **TAN SRI DATO' SERI DR. SULAIMAN MAHBOB** dan **DATO' MARZUNISHAM OMAR** yang merupakan Pengerusi dan salah seorang Ahli Jemaah, **Lembaga Pembangunan Pelaburan Malaysia**, dengan ini menyatakan bahawa, pada pendapat Jemaah, Penyata Kedudukan Kewangan, Penyata Prestasi Kewangan, Penyata Perubahan Aset Bersih, Penyata Aliran Tunai dan Penyata Prestasi Bajet yang berikut ini berserta dengan nota-nota di dalamnya, adalah disediakan untuk menunjukkan pandangan yang benar dan saksama berkenaan kedudukan kewangan **Lembaga Pembangunan Pelaburan Malaysia**, pada 31 Disember, 2022 dan hasil kendaliannya serta perubahan kewangannya bagi tahun yang berakhir pada tarikh tersebut.

Bagi pihak Jemaah,

Bagi pihak Jemaah,



TAN SRI DATO' SERI DR. SULAIMAN MAHBOB

DATO' MARZUNISHAM OMAR

PENGERUSI

AHLI JEMAAH

28 JUN 2023

28 JUN 2023

KUALA LUMPUR

KUALA LUMPUR

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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

Saya, **DATUK WIRA ARHAM ABDUL RAHMAN** 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 28 JUN 2023)



MELAWATI

DATUK WIRA ARHAM ABDUL RAHMAN

Di hadapan saya,



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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)
PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2022

			Dinyatakan Semula
	Nota	2022 RM	2021 RM
<u>ASET</u>			
Aset Semasa			
Tunai dan Kesetaraan Tunai	3	254,391,963	247,195,495
Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran	4	20,533,771	10,589,030
Kupon Belum Terima	5	2,120,000	2,120,000
Pendahuluan Geran	6	49,712,280	30,983,366
Jumlah Aset Semasa		<u>326,758,014</u>	<u>290,887,891</u>
Aset Bukan Semasa			
Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran	4	2,980,899	3,978,491
Kupon Belum Terima	5	23,164,952	23,911,518
Hartanah, Loji dan Peralatan	7	8,321,671	7,226,328
Aset Pajak	8	118,188,169	120,533,242
Aset Tak Ketara	9	13,604,206	17,888,900
Hartanah Pelaburan	10	326,810	326,810
Jumlah Aset Bukan Semasa		<u>166,586,707</u>	<u>173,865,289</u>
Jumlah Aset		<u>493,344,721</u>	<u>464,753,180</u>
<u>LIABILITI</u>			
Liabiliti Semasa			
Akaun Belum Bayar	11	28,755,979	105,146,473
Geran Tertunda	12	283,631,554	153,810,225
Peruntukan Imbuhan Tahunan	13	3,442,692	5,844,300
Obligasi Pajak	14	1,240	1,240
Manfaat Pekerja	15	829,927	688,995
Jumlah Liabiliti Semasa		<u>316,661,392</u>	<u>265,491,233</u>

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

**PENYATA KEDUDUKAN KEWANGAN PADA 31 DISEMBER 2022
(SAMBUNGAN)**

			Dinyatakan Semula
	Nota	2022 RM	2021 RM
Liabiliti Bukan Semasa			
Akaun Belum Bayar	11	450,704	126,728
Obligasi Pajak	14	25,000	25,019
Manfaat Pekerja	15	5,755,894	12,956,785
Jumlah Liabiliti Bukan Semasa		6,231,598	13,108,532
Jumlah Liabiliti		322,892,990	278,599,765
Aset Bersih			
		170,451,731	186,153,415
ASET BERSIH/EKUITI			
	16		
- Kumpulan Wang Terkumpul Mengurus		167,101,731	182,803,415
- Kumpulan Wang Terkumpul Pembiayaan Komputer		350,000	350,000
- Kumpulan Wang Terkumpul Pinjaman Kenderaan		3,000,000	3,000,000
Jumlah Aset Bersih/Ekuiti		170,451,731	186,153,415

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 2022**

	Nota	2022 RM	2021 RM
Hasil daripada Urusniaga Bukan Pertukaran			
Penerimaan daripada Geran Kerajaan	17	158,675,000	160,000,000
Pendapatan Tertunda daripada Akaun-Akaun Khas (Pembangunan)		355,993,566	206,287,256
Pendapatan Tertunda daripada Akaun-Akaun Khas (Mengurus)		36,597,042	26,106,301
Pendapatan Tertunda daripada Akaun Pembangunan MIDA		<u>9,215,815</u>	<u>7,932,183</u>
		<u>560,481,423</u>	<u>400,325,740</u>
Hasil daripada Urusniaga Pertukaran			
Pendapatan Sewaan	18	1,523,512	578,000
Pendapatan Faedah/Keuntungan Hibah	19	4,536,472	2,851,521
Lain-lain Pendapatan	20	15,489,937	3,158,960
Hutang Ragu Dikutip		40,079	5,671
		<u>21,590,000</u>	<u>6,594,152</u>
Jumlah Hasil		<u>582,071,423</u>	<u>406,919,892</u>
Belanja			
Upah, Gaji dan Manfaat Pekerja	21	112,843,832	106,130,490
Perbelanjaan Sewaan		25,996,754	24,069,079
Perkhidmatan Ikhtisas/Lain dan Hospitaliti		28,638,001	24,084,327
Belanja Susutnilai dan Pelunasan Perhubungan dan Utiliti	22	8,942,790	9,206,580
Pembaikan dan Penyelenggaraan		6,632,067	6,450,908
Perjalanan dan Sara Hidup		6,733,625	7,316,662
Belanja Faedah		3,420,989	3,507,378
Belanja Lain	23	1,221	1,222
Pelunasan daripada Akaun-Akaun Khas (Pembangunan)		4,591,185	4,951,076
Pelunasan daripada Akaun-Akaun Khas (Mengurus)		355,993,566	206,287,256
Pelunasan daripada Akaun Pembangunan MIDA		36,597,042	24,061,101
		<u>6,576,516</u>	<u>-</u>
Jumlah Belanja		<u>596,967,588</u>	<u>416,066,079</u>

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

**PENYATA PRESTASI KEWANGAN BAGI TAHUN BERAKHIR
31 DISEMBER 2022 (SAMBUNGAN)**

	Nota	2022 RM	2021 RM
Kurangan Lain			
Keuntungan atas Penjualan Hartanah, Loji dan Peralatan		69,147	74,224
Kerugian atas Pertukaran Matawang Asing		<u>(874,666)</u>	<u>(921,588)</u>
		<u>(805,519)</u>	<u>(847,364)</u>
 Kurangan Tahun Semasa		 <u>(15,701,684)</u>	 <u>(9,993,551)</u>

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)
**PENYATA PERUBAHAN ASET BERSIH BAGI TAHUN BERAKHIR
31 DISEMBER 2022**
Baki pada 1 Januari 2021

- Dinyatakan tahun sebelum
- Pelarasan tahun terdahulu

**Baki pada 1 Januari 2021 seperti dinyatakan
semula**

- Kurangan untuk tahun 2021

Baki pada 31 Disember 2021
Baki pada 1 Januari 2022

- Dinyatakan tahun sebelum
- Pelarasan tahun terdahulu

**Baki pada 1 Januari 2022 seperti dinyatakan
semula**

- Kurangan untuk Tahun 2022

Baki pada 31 Disember 2022

	Kumpulan Wang Terkumpul Mengurus Nota 16 RM	Kumpulan Wang Terkumpul Pembayaan Komputer Nota 16 RM	Kumpulan Wang Terkumpul Pinjaman Kenderaan Nota 16 RM	Jumlah RM
Baki pada 1 Januari 2021	192,469,522	350,000	3,000,000	195,819,522
- Dinyatakan tahun sebelum	35,484	-	-	35,484
- Pelarasan tahun terdahulu				
Baki pada 1 Januari 2021 seperti dinyatakan semula	192,505,006	350,000	3,000,000	195,855,006
Kurangan untuk tahun 2021	(9,993,551)	-	-	(9,993,551)
Baki pada 31 Disember 2021	182,511,455	350,000	3,000,000	185,861,455
Baki pada 1 Januari 2022	182,511,455	350,000	3,000,000	185,861,455
- Dinyatakan tahun sebelum	291,960	-	-	291,960
- Pelarasan tahun terdahulu				
Baki pada 1 Januari 2022 seperti dinyatakan semula	182,803,415	350,000	3,000,000	186,153,415
Kurangan untuk Tahun 2022	(15,701,684)	-	-	(15,701,684)
Baki pada 31 Disember 2022	167,101,731	350,000	3,000,000	170,451,731

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 2022

	Nota	2022 RM	2021 RM
ALIRAN TUNAI DARIPADA AKTIVITI OPERASI			
Kurangan tahun semasa		(15,701,684)	(9,993,551)
Pergerakan bukan tunai			
Susut Nilai Hartanah, Loji dan Peralatan		2,048,503	2,069,749
Pelunasan Aset Tak Ketara		4,549,214	4,791,757
Pelunasan Aset Pajakan		2,345,073	2,345,072
Belanja Faedah		1,221	1,222
Keuntungan atas Penjualan Loji dan Peralatan		(69,147)	(74,224)
Rugi Hapuskira Loji dan Peralatan		287,237	529
Peruntukan untuk Imbuan Tahunan		3,442,692	5,844,300
Peruntukan Manfaat Pekerja		6,585,821	1,675,737
Pendapatan Faedah/Hibah daripada Deposit/Pembiayaan		(5,909,906)	(4,263,875)
Rugi tidak Direalisasikan bagi Pertukaran Matawang		14,555	6,271
Lebihan Operasi sebelum Perubahan Modal Kerja		(2,406,421)	2,402,987
Perubahan Modal Kerja:			
Kurangan Akaun Belum Terima		(8,905,899)	407,276
Kurangan Kupon Belum Terima		2,120,000	2,120,000
Tambahan Akaun Belum Bayar		(76,067,758)	68,097,350
Kurangan Imbuan Tahunan		(5,844,300)	(3,300,000)
Kurangan Manfaat Pekerja		(13,645,780)	(1,529,906)
Tunai bersih daripada Aktiviti Operasi		(104,750,158)	68,197,707
Pendapatan Faedah/Hibah daripada Deposit/Pembiayaan		4,536,472	2,851,521
Aliran tunai bersih daripada aktiviti operasi		(100,213,686)	71,049,228
ALIRAN TUNAI DARIPADA AKTIVITI PELABURAN			
Pembelian Loji dan Peralatan		(3,431,083)	(9,211,204)
Kurangan/(Tambahan) Deposit di Institusi Berlesen		-	50,000,000
Pembelian Aset Tak Ketara		(264,520)	(1,266,700)
Kutipan daripada Pelupusan Loji dan Peralatan		69,150	74,229
Aliran tunai bersih daripada/(digunakan dalam) aktiviti pelaburan		(3,626,453)	39,596,325

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)
**PENYATA ALIRAN TUNAI BAGI TAHUN BERAKHIR
31 DISEMBER 2022 (SAMBUNGAN)**

	Nota	2022 RM	2021 RM
ALIRAN TUNAI DARIPADA AKTIVITI PEMBIAYAAN			
Penerimaan Akaun-Akaun Khas (Pembangunan)		463,099,618	198,486,393
Pembayaran Akaun-Akaun Khas (Pembangunan)		(342,075,496)	(184,399,734)
Penerimaan Akaun-Akaun Khas (Mengurus)		34,381,151	14,827,493
Pembayaran Akaun-Akaun Khas (Mengurus)		(36,597,042)	(24,061,101)
Penerimaan Akaun Pembangunan MIDA		1,500,000	1,875,000
Pembayaran Akaun Pembangunan MIDA		(9,215,815)	(7,932,183)
Aliran tunai bersih digunakan dalam aktiviti pembiayaan		111,092,416	(1,204,132)
Peningkatan/(Pengurangan) bersih dalam tunai dan kesetaraan tunai		7,252,277	109,441,421
Tunai dan Kesetaraan Tunai pada 1 Januari		247,195,495	137,851,134
Kesan Pertukaran Matawang		(55,809)	(97,060)
Tunai dan Kesetaraan Tunai pada 31 Disember	3	254,391,963	247,195,495

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

PENYATA PRESTASI BAJET BAGI TAHUN BERAKHIR
31 DISEMBER 2022

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

	Anggaran Asal 2022 RM	Anggaran Disemak 2022 RM	Anggaran Akhir 2022 RM	Hasil Sebenar 2022 RM	Hasil Sebenar 2021 RM
Anggaran Hasil					
Peruntukan Geran Mengurus	160,000,000	(1,325,000)	158,675,000	158,675,000	160,000,000
Peruntukan Tambahan Mengurus	31,000,000	(31,000,000)	-	-	-
Pendapatan Sewaan	800,000	-	800,000	1,523,512	578,000
Pendapatan dari Faedah Bank	4,000,000	-	4,000,000	4,508,252	2,821,026
Pendapatan Faedah/Keuntungan Hibah	40,000	-	40,000	28,220	30,495
Lain-lain Pendapatan	160,000	-	160,000	15,489,937	3,158,960
Jumlah Hasil	196,000,000	(32,325,000)	163,675,000	180,224,921	166,588,481

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)
**PENYATA PRESTASI BAJET BAGI TAHUN BERAKHIR
31 DISEMBER 2022 (SAMBUNGAN)**

	Peruntukan Asal 2022 RM	Peruntukan Akhir 2022 RM	Perbelanjaan Sebenar Dalam Asas Perbandingan 2022 RM	Varian Bajet 2022 RM
Perbelanjaan Operasi (Vot B)				
Perbelanjaan Emolumen	106,676,290	106,676,290	112,843,832	(6,167,542)
Bekalan dan Perkhidmatan	87,876,270	87,876,270	73,845,091	14,031,179
Aset	600,000	600,000	927,847	(327,847)
Bayaran-Bayaran lain	1,009,400	1,009,400	2,151,497	(1,142,097)
Jumlah Perbelanjaan Mengurus	196,161,960	196,161,960	189,768,267	6,393,693

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 2022****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 menyelaraskan 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 dibentangkan dan diluluskan melalui mesyuarat Ahli Lembaga Pengarah pada 25 Mei 2023.

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

Pendapatan sewa

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

(b) Hartanah Pelaburan

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

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

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)

(b) Hartanah Pelaburan (Sambungan)

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

(c) Loji dan Peralatan

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

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

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

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

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

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

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

MIDA menyahiktiraf item 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 insentif yang diterima daripada pemberi pajakan) adalah dicaj kepada lebihan atau kurangan pada kadar garis lurus sepanjang tempoh pajakan.

Pajakan operasi - MIDA sebagai pemberi pajakan

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

(e) Pajakan Kewangan

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

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

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

Kadar Faedah yang implisit dalam Pajakan ditakrifkan dalam piawaian sebagai kadar diskaun yang, pada insepai 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 insepai 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 Insepai 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 Insepai 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 berasaskan 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 urusaniaga 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 kekurangan.

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 jangka 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 mufli;
- Data menunjukkan bahawa terdapat pengurangan yang boleh diukur dalam aliran tunai pada masa depan, seperti perubahan dalam tunggakan atau keadaan ekonomi yang berhubung kait dengan keingkaran.

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

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

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

Liabiliti kewanganPengiktirafan dan pengukuran awal

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

Pengukuran berikutan

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

Penyahiktirafan

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

(i) Tunai dan Kesetaraan Tunai

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

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

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

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

(k) Manfaat PekerjaManfaat 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 palarasan. 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 kekurangan dalam tempoh yang berkaitan.

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**2.2 Ringkasan Dasar Perakaunan Penting (Sambungan)****(k) Manfaat Pekerja (Sambungan)**

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

(l) Urusniaga Dalam Matawang Asing

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

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

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

(m) Pertimbangan dan Sumber Ketidakpastian Anggaran

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

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

	2022	2021
	RM	RM
Tunai Dalam Tangan	19,778	17,247
Tunai di Bank	53,979,042	25,907,564
Deposit Jangka Pendek dengan Institusi Kewangan Berlesen	200,393,143	221,270,684
	<u>254,391,963</u>	<u>247,195,495</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 2022 adalah 2.27% (2021: 1.92%) setahun. Deposit ini adalah terhad untuk kegunaan projek yang diluluskan.

4. Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran

	2022	Dinyatakan Semula 2021
	RM	RM
Pelbagai penghutang	12,938,985	1,374,728
Kerugian penjejasan terkumpul	(6,943)	(48,022)
	<u>12,932,042</u>	<u>1,326,706</u>
Pinjaman pekerja:	774,369	668,075
- Pembiayaan komputer	49,823	67,033
- Pinjaman kenderaan	724,546	601,042
Pendahuluan	15,990	16,448
Jumlah pinjaman dan akaun belum terima	<u>13,722,401</u>	<u>2,011,229</u>
Deposit diberi	6,013,330	6,090,351
Bayaran terdahulu	3,778,939	6,465,941
	<u>23,514,670</u>	<u>14,567,521</u>
Analisis:		
Semasa	20,533,771	10,589,030
Bukan Semasa	2,980,899	3,978,491
	<u>23,514,670</u>	<u>14,567,521</u>

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

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

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

	2022 RM	2021 RM
Pada 1 Januari	48,022	137,480
Dibayar sepanjang tahun	(40,079)	(5,671)
Hapuskira	(1,000)	(83,787)
Pada 31 Disember	<u>6,943</u>	<u>48,022</u>

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

5. Kupon Belum Terima

	2022 RM	2021 RM
Pada 1 Januari	26,031,518	26,739,164
Pendapatan faedah meningkat	1,373,434	1,412,354
Penerimaan kupon	(2,120,000)	(2,120,000)
	<u>25,284,952</u>	<u>26,031,518</u>

Analisis:

Semasa	2,120,000	2,120,000
Bukan Semasa	23,164,952	23,911,518
	<u>25,284,952</u>	<u>26,031,518</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 RM212.0juta dalam bentuk NRPS dengan nilai nominal RM1.00 seunit.

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

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

5. Kupon Belum Terima (Sambungan)

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

6. Pendahuluan Geran

	2022	2021
	RM	RM
Pada 1 Januari	30,983,366	36,414,193
Pendahuluan tahun semasa	33,504,602	16,456,695
Belanja tahun semasa	(13,918,070)	(21,887,522)
Dipulangkan pada tahun semasa	(857,618)	-
	<u>49,712,280</u>	<u>30,983,366</u>
Analisis:		
Semasa	49,712,280	30,983,366
Bukan Semasa	-	-
	<u>49,712,280</u>	<u>30,983,366</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. Hartanah, Loji dan Peralatan

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

7. Hartanah, Loji dan Peralatan (Sambungan)

	Pengubahsuaian Pejabat RM	Kenderaan RM	Perkakasan Komputer RM	Peralatan Pejabat RM	Kerja Dalam Peraksanaan RM	Jumlah RM
Kos						
Pada 1 Januari 2021	41,377,774	8,162,025	6,075,527	2,068,889	19,476,827	77,161,042
- Dinyatakan tahun sebelum	-	(152,224)	-	-	-	(152,224)
- Pelarasan tahun sebelum	41,377,774	8,009,801	6,075,527	2,068,889	19,476,827	77,008,818
Seperti dinyatakan semula	-	321,518	306,488	772,436	7,810,762	9,211,204
Pertambahan	-	(1,169,049)	(187,925)	(17,759)	-	(1,374,733)
Pelupusan	-	-	6,264,753	-	(27,287,589)	(21,022,836)
Pindaan	-	-	-	-	-	-
Pada 31 Disember 2021	41,377,774	7,162,270	12,458,843	2,823,566	-	63,822,453
Susut Nilai Berkumpul dan Kerugian Penjejasan Berkumpul						
Pada 1 Januari 2021	41,217,775	6,946,322	5,970,243	1,796,679	-	55,931,019
- Dinyatakan tahun sebelum	-	(30,445)	-	-	-	(30,445)
- Pelarasan tahun sebelum	41,217,775	6,915,877	5,970,243	1,796,679	-	55,900,574
Seperti dinyatakan semula	53,320	416,560	1,350,833	249,036	-	2,069,749
Susut Nilai Semasa	-	(1,169,042)	(187,903)	(17,253)	-	(1,374,198)
Pelupusan	41,271,095	6,163,395	7,133,173	2,028,462	-	56,596,125
Pada 31 Disember 2021	106,679	998,875	5,325,670	795,104	-	7,226,328
Amaun Bawaan						
Pada 31 Disember 2021						

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

7. Hartanah, Loji dan Peralatan (Sambungan)

Kerja Dalam Pelaksanaan

	2022	2021
	RM	RM
Kos		
Pada 1 Januari	-	19,476,827
Pertambahan	1,995,000	7,810,762
Pindahan / Pelunasan	-	(27,287,589)
Pada 31 Disember	<u>1,995,000</u>	<u>-</u>

8. Aset Pajak

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

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

8. Aset Pajakan (Sambungan)

	Tanah Pajakan RM	Bangunan Pajakan RM	Jumlah RM
Kos			
Pada 1 Januari/ 31 Disember 2021 seperti dinyatakan semula	42,007,783	96,249,759	138,257,542
Pelunasan Terkumpul			
Pada 1 Januari 2021 seperti dinyatakan semula	2,545,926	12,833,302	15,379,228
Caj Tahun Semasa seperti dinyatakan semula	420,078	1,924,994	2,345,072
Pada 31 Disember 2021 seperti dinyatakan semula	2,966,004	14,758,296	17,724,300
Amaun Bawaan			
Pada 31 Disember 2021 seperti dinyatakan semula	39,041,779	81,491,463	120,533,242

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)
9. Aset Tak Ketara

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

	Dana Mengurus RM	Dana Pembangunan RM	Jumlah RM
Kos			
Pada 1 Januari 2021	-	2,124,968	2,124,968
Pertambahan	1,266,700	-	1,266,700
Pindahan	-	21,022,836	21,022,836
Pada 31 Disember 2021	1,266,700	23,147,804	24,414,504
Pelunasan Terkumpul			
Pada 1 Januari 2021	-	1,733,847	1,733,847
Caj Tahun Semasa	253,340	4,538,417	4,791,757
Pada 31 Disember 2021	253,340	6,272,264	6,525,604
Amaun Bawaan			
Pada 31 Disember 2021	1,013,360	16,875,540	17,888,900

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

10. Hartanah Pelaburan

	2022 RM	2021 RM
Kos pada 1 Januari/31 Disember	<u>326,810</u>	<u>326,810</u>
Pendapatan Sewa daripada Hartanah Pelaburan	<u>774,250</u>	<u>378,500</u>

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

11. Akaun Belum Bayar

	2022 RM	2021 RM
Pelbagai Pemiutang	167,057	78,647,375
Wang Jaminan Pelaksanaan	<u>1,010,152</u>	<u>723,796</u>
	1,177,209	79,371,171
Deposit Diterima	315,824	211,350
Perbelanjaan Terakru	<u>27,713,650</u>	<u>25,690,680</u>
	<u>29,206,683</u>	<u>105,273,201</u>

Analisis:

Semasa	28,755,979	105,146,473
Bukan Semasa	<u>450,704</u>	<u>126,728</u>
	<u>29,206,683</u>	<u>105,273,201</u>

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)
12. Geran Tertunda
(i) Geran Tertunda – Akaun-Akaun Khas (Pembangunan)

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

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

12. Geran Tertunda (Sambungan)

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

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

12. Geran Tertunda (Sumbungan)

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

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

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

12. Geran Tertunda (Sambungan)

(iii) Geran Tertunda – Akaun Pembangunan MIDA

	2022 RM	2021 RM
Pada 1 Januari	9,716,635	16,799,041
Diterima pada Tahun Semasa	1,500,000	1,875,000
Pelunasan		(1,025,223)
-Pelunasan Hartanah, loji dan peralatan	(501,199)	-
-Pelunasan Aset tak ketara	(143,100)	-
Kerja Dalam Pelaksanaan	(1,995,000)	-
Pelunasan Pada Tahun Semasa	(6,576,516)	(7,932,183)
Pada 31 Disember	<u>2,000,820</u>	<u>9,716,635</u>
Jumlah Geran Tertunda	<u>283,631,554</u>	<u>153,810,225</u>

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

13. Peruntukan Imbuhan Tahunan

	2022 RM	2021 RM
Pada 1 Januari	5,844,300	3,300,000
Imbuhan Tahunan Dibayar	(5,800,158)	(3,295,844)
Lebihan Peruntukan	(44,142)	(4,156)
Peruntukan Semasa	3,442,692	5,844,300
Pada 31 Disember	<u>3,442,692</u>	<u>5,844,300</u>

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

	2022 RM	2021 RM
Pada 1 Januari	26,259	27,517
Pelarasan Tahun Sebelum	-	(1,240)
Seperti dinyatakan semula	26,259	26,277
Pertambahan	1,221	1,222
Bayaran Tertunda Obligasi Pajak	(1,240)	(1,240)
	<u>26,240</u>	<u>26,259</u>
Analisis:		
Semasa	1,240	1,240
Bukan Semasa	25,000	25,019
	<u>26,240</u>	<u>26,259</u>

Analisis berkontrak kematangan aliran tunai tidak terdiskaun:

	2022 RM	2021 RM
Kurang daripada satu tahun	1,240	1,240
Antara satu hingga lima tahun	6,200	6,200
Lima tahun dan ke atas	106,640	107,880
Jumlah obligasi pajak tidak terdiskaun pada 31 Disember	<u>114,080</u>	<u>115,320</u>

Amaun diiktiraf dalam untung rugi

Belanja faedah	<u>1,221</u>	<u>1,222</u>
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Kadar faedah tahunan obligasi pajak ialah 4.65% (2021: 4.65%).

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

15. Manfaat Pekerja

	2022	Dinyatakan semula
	RM	2021
		RM
Pada 1 Januari	13,645,780	13,834,337
Kesan Penggunaan MPSAS 25	(12,225,205)	-
Pelarasan Terlebih Peruntukan Caruman Dibayar	-	(267,618)
Peruntukan Tahun Semasa	(1,420,575)	(1,378,125)
Pertambahan Caruman	6,585,821	-
Pada 31 Disember	<u>6,585,821</u>	<u>1,457,186</u>
Analisis:		
Semasa	829,927	688,995
Bukan Semasa	5,755,894	12,956,785
	<u>6,585,821</u>	<u>13,645,780</u>

Pelan manfaat ini adalah anugerah wang tunai sebagai ganti cuti rehat terkumpul. Hadiah wang tunai ini diberikan kepada pekerja yang tidak dapat menggunakan semua cuti mereka sehingga maksimum 160 hari disebabkan kepentingan perkhidmatan. Anugerah wang tunai dibayar pada hari terakhir bekerja selepas pengiraan dibuat.

Kesan Penggunaan MPSAS

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

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

- i. Menggunakan jadual gaji maksima;
- ii. Mengambil kira nilai semasa hari bagi gantian cuti rehat setiap warga;
- iii. Jumlah maksima hari adalah 160 hari

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

16. Aset Bersih

(i) Kumpulan Wang Terkumpul Mengurus

	2022	Dinyatakan semula 2021
	RM	RM
Pada 1 Januari	182,803,415	192,505,006
Diterima pada Tahun Semasa	158,675,000	160,000,000
Faedah atas Deposit di Bank	4,536,472	2,851,521
Pendapatan/Keuntungan lain	17,122,675	3,932,692
Belanja Dibayar pada Tahun Semasa	(597,842,254)	(416,811,544)
Pendapatan Tertunda	401,806,423	240,325,740
Pada 31 Disember	<u>167,101,731</u>	<u>182,803,415</u>

(ii) Kumpulan Wang Terkumpul Pembiayaan Komputer

	2022	2021
	RM	RM
Pada 1 Januari/31 Disember	<u>350,000</u>	<u>350,000</u>

(iii) Kumpulan Wang Terkumpul Pinjaman Kenderaan

	2022	2021
	RM	RM
Pada 1 Januari/31 Disember	<u>3,000,000</u>	<u>3,000,000</u>

17. Penerimaan daripada Geran Kerajaan

	2022	2021
	RM	RM
<u>Geran tanpa syarat:</u>		
Geran Kerajaan - Operasi	<u>158,675,000</u>	<u>160,000,000</u>

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

18. Pendapatan Sewaan

	2022	2021
	RM	RM
Sewa Hartanah Pelaburan	774,250	378,500
Sewa Ruang Pejabat	569,262	4,500
Sewa Tempat Letak Kereta	180,000	183,000
Lain-Lain	-	12,000
	<u>1,523,512</u>	<u>578,000</u>

19. Pendapatan Faedah / Keuntungan Hibah

	2022	2021
	RM	RM
Faedah Deposit di Bank	3,676,942	2,559,541
Hibah Diterima dari Bank	53,885	2,267
Faedah terakru	777,425	259,218
Faedah Pinjaman Kenderaan	25,676	27,166
Keuntungan Pembiayaan Komputer	2,544	3,328
Faedah atas Deposit	-	1
	<u>4,536,472</u>	<u>2,851,521</u>

20. Lain-lain Pendapatan

	2022	2021
	RM	RM
Pelarasan Kesan Penggunaan MPSAS 25	12,225,205	-
Kupon Dividen	1,373,434	1,412,354
Sijil Digital	1,135,482	1,058,873
Yuran Taska	308,690	287,161
Pulangan Value Added Tax (VAT)	281,775	34,242
Pelbagai pendapatan	165,351	366,274
Yuran Fotostat	-	56
	<u>15,489,937</u>	<u>3,158,960</u>

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)
21. Upah, Gaji dan Manfaat Pekerja

	2022	2021
	RM	RM
Gaji dan Upah	72,244,562	71,165,021
Elaun Tetap	9,738,449	9,045,574
Sumbangan Berkanun untuk Kakitangan	14,275,700	13,527,642
Elaun Lebih Masa	1,387,077	971,229
Faedah-Faedah Kewangan Lain	15,198,044	11,421,024
	<u>112,843,832</u>	<u>106,130,490</u>

22. Belanja Susut Nilai dan Pelunasan

	2022	2021
	RM	RM
Hartanah, Loji dan Peralatan	2,048,503	2,069,749
Aset Pajak	2,345,073	2,345,072
Aset Tak Ketara	4,549,214	4,791,757
	<u>8,942,790</u>	<u>9,206,578</u>

23. Belanja Lain

	2022	2021
	RM	RM
Pengangkutan Barang-Barang	952,838	675,877
Bekalan dan Bahan-Bahan Lain	1,488,069	1,436,599
Bayaran-Bayaran Lain	1,863,041	2,838,071
Hapuskira Loji dan Peralatan	287,237	529
	<u>4,591,185</u>	<u>4,951,076</u>

24. Pendedahan Pihak Berkaitan

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

	2022	2021
	RM	RM
Jumlah Ganjaran (RM)	831,486	989,736
Bilangan Ahli (Orang)	14	15

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

24. Pendedahan Pihak Berkaitan (Sambungan)

Ganjaran Pengurusan Utama

	2022	2021
	RM	RM
Gaji	420,054	441,041
Elaun *	351,814	387,271
Imbuhan Prestasi	59,618	161,424
	<u>831,486</u>	<u>989,736</u>

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

25. Instrumen Kewangan – Pengurusan Risiko Kewangan

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

Risiko Kredit

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

Kualiti Kredit

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

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

Pinjaman dan Akaun Belum Terima daripada Urusniaga Pertukaran

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**25. Instrumen Kewangan – Pengurusan Risiko Kewangan (Sambungan)**

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

Tunai dan Kesetaraan Tunai

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

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

25. Instrumen Kewangan – Pengurusan Risiko Kewangan (Sambungan)

Kualiti kredit pinjaman dan akaun belum terima adalah seperti berikut:

	Lampau Tempoh tetapi Tidak Terjejas				Jumlah Tidak Terjejas RM	Lampau Tempoh dan Terjejas RM	Jumlah RM
	Tidak Lampau Tempoh atau Terjejas RM	< 30 hari RM	30 - 90 hari RM	90 - 180 hari > 180 hari RM			
2022							
Pelbagai penghutang	777,360	26,983	15,705	3,470	12,108,524	6,943	12,938,985
Pendahuluan	15,990	-	-	-	-	-	15,990
Pinjaman pekerja	774,369	-	-	-	-	-	774,369
Kupon belum terima	25,284,952	-	-	-	-	-	25,284,952
Pendahuluan	49,712,280	-	-	-	-	-	49,712,280
Jumlah	76,564,951	26,983	15,705	3,470	12,108,524	6,943	88,726,576
2021							
Pelbagai penghutang	411,741	29,520	191,341	88,694	605,410	48,022	1,374,728
Pendahuluan	16,448	-	-	-	-	-	16,448
Pinjaman pekerja	668,075	-	-	-	-	-	668,075
Kupon belum terima	26,031,518	-	-	-	-	-	26,031,518
Pendahuluan	30,983,366	-	-	-	-	-	30,983,366
Jumlah	58,111,148	29,520	191,341	88,694	605,410	48,022	59,074,135

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LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)
25. Instrumen Kewangan – Pengurusan Risiko Kewangan (Sambungan)
Risiko Kecairan

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

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

	Atas permintaan atau < 30 hari RM	30 hari – 1 tahun RM	2 – 5 tahun RM	> 5 tahun RM	Jumlah RM
2022					
Pelbagai					
Pemiutang	167,057	-	-	-	167,057
Wang Jaminan					
Pelaksanaan	-	914,993	95,159	-	1,010,152
Obligasi pajakan	1,240	-	4,960	107,880	114,080
Jumlah	<u>168,297</u>	<u>914,993</u>	<u>100,119</u>	<u>107,880</u>	<u>1,291,289</u>
2021					
Pelbagai					
Pemiutang	78,647,375	-	-	-	78,647,375
Wang Jaminan					
Pelaksanaan	-	604,716	119,080	-	723,796
Obligasi pajakan	1,240	-	4,960	109,120	115,320
Jumlah	<u>78,648,615</u>	<u>604,716</u>	<u>124,040</u>	<u>109,120</u>	<u>79,486,491</u>

Risiko Pasaran

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

Polisi bagi pengurusan setiap risiko ini adalah seperti berikut:

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

25. Instrumen Kewangan – Pengurusan Risiko Kewangan (Sambungan)

Risiko Pertukaran Matawang Asing

MIDA terdedah kepada risiko pertukaran matawang asing dalam operasi 21 cawangan luar negara. Pendedahan kepada MIDA yang timbul daripada risiko pertukaran matawang asing adalah minimum. MIDA memantau risiko dengan menghantar kiriman wang sekali 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
Tunai dan Kesetaraan Tunai		
31 Disember 2022	2.27%	200,393,143
31 Disember 2021	1.92%	221,270,684

26. Pengukuran Nilai Saksama

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

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

	2022		2021	
	Nilai Bawaan RM	Nilai Saksama RM	Nilai Bawaan RM	Nilai Saksama RM
Pinjaman pekerja:				
- Pembiayaan komputer	49,823	51,311	67,033	68,034
- Pinjaman kenderaan	724,546	727,227	601,042	682,679
Jumlah	<u>774,369</u>	<u>778,538</u>	<u>668,075</u>	<u>750,713</u>

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

26. Pengukuran Nilai Saksama (Sambungan)

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

Pinjaman pekerja

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

27. Komitmen Modal

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

	2022	2021
	RM	RM
Aset Tak Ketara	<u>4,655,000</u>	<u>-</u>

28. Cukai

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

29. Maklumat Bajet

Bajet diluluskan pada asas tunai ubahsuai secara pengelasan. Bajet yang diluluskan meliputi tempoh fiskal daripada 1 Januari 2022 hingga 31 Disember 2022.

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 2022 adalah seperti berikut:

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)

29. Maklumat Bajet (Sambungan)

	Operasi RM	Pelaburan RM	Pembiayaan RM	Jumlah RM
Amaun Sebenar dalam Asas Perbandingan yang Dibentangkan Dalam Bajet dan Penyata Perbandingan Sebenar	(188,840,420)	(927,847)	-	(189,768,267)
Perbezaan Asas				
(i) Pendapatan Sebenar	180,224,921	-	-	180,224,921
(ii) Perbezaan Asas yang Lain	(91,598,187)	(2,698,606)	111,092,416	16,795,623
Jumlah Sebenar dalam Penyata Aliran Tunai	(100,213,686)	(3,626,453)	111,092,416	7,252,277

30. Pelarasan Tahun Sebelum

Penyataan semula kesilapan

Penyata Kewangan Tahun 2021 dan angka-angka perbandingan dinyatakan semula disebabkan oleh pelarasan seperti berikut:

	Nota	Dinyatakan Sebelum Ini RM	Pelarasan / Pengelasan Semula RM	Dinyatakan Semula RM
31 Disember 2021				
Penyata Kedudukan Kewangan				
Aset Bukan Semasa				
Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran	4	4,020,919	(42,428)	3,978,491
Liabiliti Semasa				
Manfaat Pekerja	15	(830,569)	141,574	(688,995)
Liabiliti Bukan Semasa				
Manfaat Pekerja		(13,149,599)	192,814	(12,956,785)
Aset Bersih/ Ekuiti				
Kumpulan Wang Terkumpul Mengurus	16	182,511,455	291,960	182,803,415

LEMBAGA PEMBANGUNAN PELABURAN MALAYSIA (MIDA)**30. Pelarasan Tahun Sebelum (Sambungan)**

Pelarasan Pinjaman dan Akaun Belum Terima bagi Urus Niaga Pertukaran pinjaman tahun sebelum sebanyak RM42,428 adalah berkaitan dengan pulangan deposit yang telah diselaraskan dengan perbelanjaan sewa.

Manakala, bagi manfaat pekerja dalam tahun kewangan sebelumnya, MIDA telah tersilap pengiraan peruntukkan dengan menghadkan kadar ganti cuti rehat kepada 150 hari dan bukannya 160 hari seperti pekeliling yang dikeluarkan oleh Jabatan Perkhidmatan Awam (JPA) bertarikh 26 Januari 2022. Ini telah mengakibatkan baki pembukaan pada 1 Januari 2022 telah terlebih nyata sebanyak RM334,388.

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.



06

MEET MIDA

MEET MIDA

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

Address of MIDA Headquarters and MIDA Offices in Malaysia and around the world.

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

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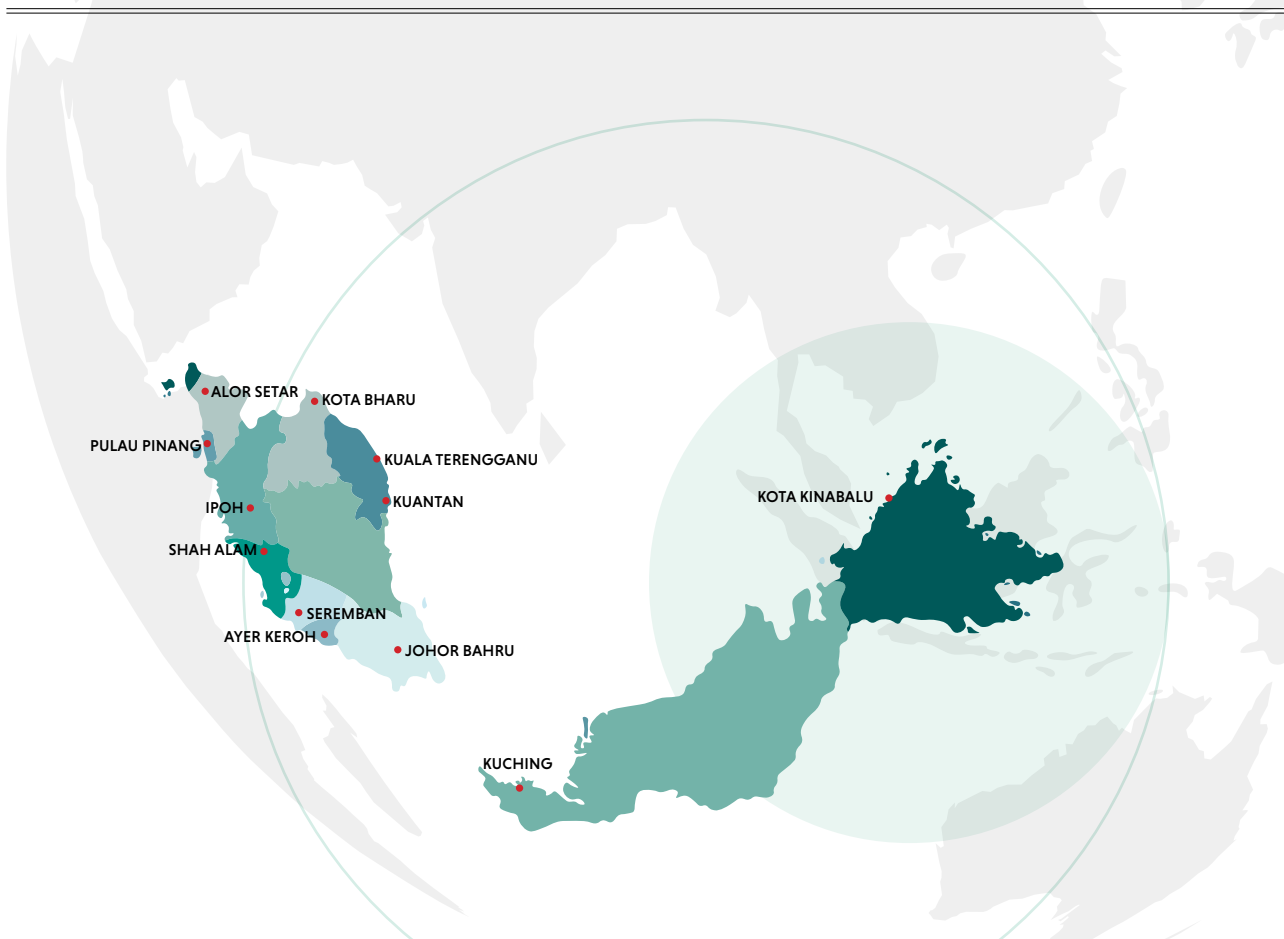
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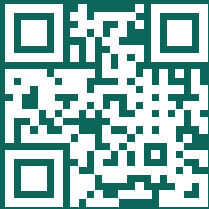
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