

February 2008

The CPA e-Newsline is a monthly electronic newsletter designed to provide members, and the public with quick updates on recent developments at the Institute and in the business environment.

Announcements/Activities

Appointment of Chairman of Membership Affairs Committee

We are pleased to inform that the Executive Committee of the Institute has appointed Mr Seow Yoo Lin as the Chairman of the Membership Affairs Committee with effect from February 14, 2008. Mr Seow takes over the position from Mr Tan Ghee Kiat who has since resigned from the Council. Mr Seow is also a Council member of the Institute and a Senior Partner at KPMG.

Council Meeting

The next Council Meeting of the Institute will be held on Saturday, March 15, 2008 at the MICPA Boardroom at 9:30 a.m.

Invitation to the Launch of E-Perkhidmatan at Tawau, Sabah

Members are informed that the Institute is invited by SSM to attend the launch of e-Perkhidmatan at Tawau, Sabah on Saturday, March 1, 2008 at Dewan Masyarakat Tawau, Jalan Bakau, 91000, Tawau, Sabah between 8:00 a.m. to 12:00 noon.

Members who wish to attend the launch are required to inform the MICPA Secretariat by e-mail: micpa@micpa.com.my or fax to 03-2698 9403 on or before Friday, February 28, 2008.

Companies Commission of Malaysia Annual Dialogue 2008

Members are informed that the Institute is invited by SSM to attend the Annual Dialogue 2008, which is expected to be held in March, 2008. The purpose of the dialogue is to obtain feedback, views and proposal from the private sector, government agencies as well as statutory bodies pertaining to matters in relation to the Companies Act 1965 and Registration of Businesses Act 1956.

In this regard, members who wish to submit views on the related matters are required to submit to the MICPA Secretariat by e-mail: micpa@micpa.com.my or fax to 03-2698 9403 by Wednesday, March 5, 2008.

Schedule of MICPA Events for 2008

We are pleased to inform members that the schedule of events for 2008 has been identified and will be made available on the MICPA website www.micpa.com.my under Events/CPD in the Homepage.

50th Golden Jubilee Celebrations (1958 – 2008)

We wish to inform members that on July 26, 2008 the MICPA will turn 50 years old and this will mark the Institute's Golden Jubilee. We will be organising events to befit this historic moment and look to the support of members' and members' firms participation in the events.

Career Talks at Secondary Schools

Accountancy has become one of the more popular courses being pursued by young Malaysians. The Institute is always seeking opportunities to foster closer relationship with the secondary schools, to promote accountancy as a career and in particular to create awareness of the CPA Malaysia qualification. In this regard, a series of scheduled career talks at secondary schools to Forms 4, 5 and 6 students undertaking the accounting subjects has been planned for February – July 2008. The Institute has presented a talk on *A Career in Accountancy* to 120 students of SMK Bandar Sunway on Tuesday, February 26, 2008.

Collaboration with Universities, Participation in Career Fairs, Exhibitions and Sponsorship of Student Activities

As part of the Institute's efforts to foster closer collaboration with the universities in a positive and mutually beneficial manner, the Institute has scheduled meetings with the Deans of the Faculty of Accountancy of the various public universities. The aim is to promote and strengthen the CPA Malaysia brand name, the CPA and CFIA qualifications to university students.

The Institute welcomes participation from our younger members who would like to support and participate in the activities and to share their experiences as a CPA to the younger generation. For further information, please contact Ms Jenny Chua, Education and Research Manager on Tel: 03-2698 9622 or e-mail: jenny.edu@micpa.com.my

The Institute has also sponsored a number of student activities organised by the accounting clubs of the various public universities. For January – April, 2008, the Institute has sponsored various activities organised by UITM, USM, UKM, UM and UNITEN.

Members Update

Minutes of Meeting of the Consultative Panel Between Customs and Private Sector (2/2007)

The Consultative Panel between Customs and Private Sector provides a forum for the discussion of practical issues and suggestions relating to customs and excise matters. Members are informed that the minutes of the Consultative Panel (2/2007) held on December 12, 2007 has been posted on the MICPA website www.micpa.com.my in the Members' area.

Members' Handbook

We are pleased to inform members that the following Supplement to the Members' Handbook has been posted on the MICPA website:

- **Supplement No. 108 issued in December 2007 – Approved Standards on Quality Control, Auditing, Review, Other Assurance and Related Services**

The Supplement is now available for members to view/download at the MICPA website www.micpa.com.my under "Members' Handbook" in the Members' Area. A new CD-Rom would be sent to members containing the full set of the above standards, Auditing Technical Release (ATR) 2 and ATR 5 in due course.

CPD On-Line Record

Effective January 1, 2007, it is mandatory for all members to complete at least 120 hours of relevant Continuing Professional Development (CPD) activity in each rolling three-year period, of which 60 hours should be verifiable. Members are required to submit an annual declaration as to compliance with the CPD requirements prescribed in the CPD Statement.

A CPD On-Line Record functionality has been added to the MICPA website, which facilitates members to update their CPD records on-line in the format provided. Please visit the MICPA website at www.micpa.com.my, login as a Member, click on Members Update on the Left-hand Menu and go to Section F to update your CPD records.

Members are reminded that the CPD annual declaration for 2007 was due on December 31, 2007. For further information, please contact Mr Joseph Leong, Training Manager at 03-2698 9622 or E-mail: joseph.edu@micpa.com.my

Young CPA Group

As members are aware, the *Young CPA Group* was established in 2004 with the aim of encouraging our younger members to take part in the Institute's work and activities. Young members can play an important role in identifying the professional needs of its members and provide valuable feedback, suggestions and recommendations to the Institute. If you are a CPA below the age of 40, please register yourself online at www.micpa.com.my

Be Different by joining the Young CPA Group Today!

Appointment of new Young CPA Group Committee Member

The Institute is pleased to announce the appointment of Mr Lim Chu Guan as a committee member of the Young CPA Group with effect from February 2008. He completed his Advanced Stage Examination in May 2007 and is currently attached to PricewaterhouseCoopers. Mr Lim is also a student ambassador for the Institute.

MICPA Practising Certificate

The Membership Affairs Committee of the Institute in considering applications for practising certificate has frequently come across cases where a member has commenced public practice before he is issued with a practising certificate by the Institute. The Committee would like to remind members that in accordance with **bye-law 56 of the Institute's bye-laws**, a member shall be entitled to engage in public practice in Malaysia only if he holds a practising certificate issued by the Institute. If members need clarification on the above requirement, you may forward your inquiry to Cik Adzlyn Aladzimy at membership@micpa.com.my or Cik Ruhaizah at ri.stud@micpa.com.my or call 03-2698 9622.

Change of Correspondence and E-mail Address

Members and Students are reminded that they should inform the Institute of any change in their correspondence and e-mail addresses. This is to ensure that you receive all circulars, publications, correspondences and e-mail broadcasts promptly. Please click [here](#) to download the form and fax the completed form to the MICPA Secretariat at Fax No. 03-2698 9403. You may also send an e-mail to membership@micpa.com.my for the change of correspondence and e-mail address.

Upcoming Continuing Professional Development (CPD) Programmes

A Practical Guide to Auditing

A two-day Workshop on ***A Practical Guide to Auditing*** will be held at the Legend Hotel, Kuala Lumpur in May, July and December 2008. The objective of the workshop is to equip participants with the technical knowledge and skills in conducting an audit of financial statements in accordance with international Standards on Auditing, which have been adopted for application in Malaysia. The workshop will cover the fundamental auditing principles, the development of an audit plan, performance of audit procedures, documentation, audit conclusions and reporting. For further information on the workshop, please click [here](#)

Tax Audits and Investigations

A one-day Workshop on ***Tax Audits and Investigations*** will be held on March 3, 2008 at Best Western Premier Seri Pacific Kuala Lumpur. Tax audits are an integral part of the self-assessment system in Malaysia to ensure taxpayers comply with the taxation laws, public rulings and relevant guidelines issued by the Inland Revenue Board of Malaysia. Participants will gain an insight on the practical issues and concerns that taxpayers face in the course of the tax audits or investigations. For further information, please click [here](#)

Leadership Development in Transformational Worlds

A one-day Workshop on ***Leadership Development in Transformational Worlds*** will be held on March 14, 2008 at the Legend Hotel, Kuala Lumpur. Studies show that an effective leadership development program can bring an organisation a 20% improvement in profitability, productivity, key employee retention and general employee satisfaction. Dr Jim Dillahunty has developed the 5 New Leadership Paradigms for the 21st century which was customised to dovetail with an organisation's unique goals and objectives. They are designed specifically for managers charged with developing leaders in an organisation. For further information on the workshop, please click [here](#)

Understanding Deferred Taxation (FRS 112)

A one-day Workshop on ***Understanding Deferred Taxation*** will be held on April 4, 2008 at the Concorde Hotel, Kuala Lumpur. Deferred tax can significantly affect the financial results and position of an entity. The workshop aims to provide basic understanding of the complex rules contained in FRS 112 by using easy to understand charts and illustrations. A case study will be used to highlight and provide a systematic approach to the computation of deferred tax assets and liabilities. For further information on the workshop, please contact Mr. Joseph Leong, training manager at 03-26989622 or email: joseph.edu@micpa.com.my

Business Combinations and Issues in Consolidated Financial Statements (FRS 3 and FRS 127)

A one-day Workshop on Business Combinations and Issues in Consolidated Financial Statements will be held on May 29, 2008 at the Legend Hotel, Kuala Lumpur. The workshop is organised with the primary aim of assisting participants master the technique of preparing consolidated financial statements and providing a forum for discussing controversial issues in the preparation of consolidated financial statements. For further information on the workshop, please click [here](#)

Updates from Regulatory Bodies

SECURITIES COMMISSION (SC)

New SC Guidelines to Liberalise Fund-Raising Requirements and Promote Higher Standards of Market Conduct

The Securities Commission (SC) on January 31, 2008, issued a set of new and revised guidelines as part of its efforts to create a more competitive capital market environment through the liberalisation of fund-raising requirements and raising standards of advisory and due diligence conduct by market intermediaries. The new guidelines, which took effect on February 1, 2008, are:

- (i) Guidelines on the Offering of Equity and Equity-Linked Securities;
- (ii) Guidelines on the Offering of Equity and Equity-Linked Securities for the MESDAQ Market;
- (iii) Guidelines on Principal Advisers for Corporate Proposals; and
- (iv) Guidelines on Due Diligence Conduct for Corporate Proposals.

In addition, the Prospectus Guidelines has been revised with the inclusion of enhanced disclosure requirements with respect to financial information.

These guidelines give effect to the package of liberalisation policies announced by the SC Chairman Dato' Zarinah Anwar on December 12, 2007, to facilitate corporate expansion and boost the attractiveness of Malaysia as a preferred listing destination.

The SC will organise briefing sessions for the industry and relevant capital market participants to facilitate a smooth transition and better understanding of the latest policies and guidelines.

The full set of guidelines and accompanying FAQs can be found at www.sc.com.my.

New SC Appointments

The SC has appointed Dato Dr Nik Ramlah Mahmood and Datuk Ranjit Ajit Singh as Managing Directors of the SC. Their appointments took effect on February 6, 2008.

As Managing Directors, Dato Dr Nik Ramlah and Datuk Ranjit will assist the SC Chairman with the day-to-day operations related to the broad areas of Regulation and Development respectively, and the coordination and delivery of key projects.

In addition, Dato Dr Nik Ramlah will assume the position of Executive Director, Enforcement and Datuk Ranjit will continue to maintain his responsibilities as Executive Director, Market Supervision.

Meanwhile, Mr Goh Ching Yin has taken over the position of Executive Director, Strategy and Development effective February 6, 2008. He was previously the Executive Director in the Chairman's Office.

Prospectuses to be Made Available on SC Website for Public Comments

In a Press Release issued on February 22, 2008, the SC announced that it will introduce public exposure of all prospectuses submitted to the SC for registration as part of its efforts to further enhance disclosure standards and transparency of fund-raising exercises.

Effective March 3, 2008, all registrable prospectuses for the issuance of shares or securities relating to Initial Public Offering of companies and collective investment schemes to be listed on Bursa Malaysia Securities will be publicly available on the SC website to enable the public specifically to assess the documents and submit their comments to the SC.

The registrable prospectuses will be accessible for a period of five market days, which is within the current prospectus registration timeframe of 14 market days.

During this period, the securities cannot be offered to the public and applications for the securities cannot be made or accepted. The SC may require changes to the registrable prospectuses depending on the nature of comments received. The securities may only be made available to the public once the prospectuses are registered by the SC.

A set of FAQs to enhance understanding on the public exposure is available at www.sc.com.my.

BURSA MALAYSIA BERHAD

Raising the Standards of Corporate Governance of Listed Companies and Enhancing Investor Confidence through Bursa Malaysia Rule Changes

Bursa Malaysia on January 29, 2008 announced key amendments to the corporate governance (CG) framework under the Listing Requirements (LR) and MESDAQ Market Listing Requirements (MMLR). The amendments are aimed at raising the standards of corporate governance for companies listed on Main Board, Second Board and MESDAQ Market and increasing investor confidence. Amongst the significant changes made are the amendments to strengthen the effectiveness of the audit committee. Executive directors are now prohibited from being part of the audit committee so as to enhance the independence of the audit committee. The internal audit function is also made compulsory to provide a more effective support to the audit committee in carrying out its functions.

Selvarany Rasiah, Chief Regulatory Officer of Bursa Malaysia said, "These key amendments are one of the Exchange's many ways to enhance the quality of our listed companies. The audit committee's role is crucial in terms of maintaining the check and balance on a company's financial reporting system. With the amendments, the audit review process by the audit committee will be strengthened. This, in turn, will further improve our capital market's integrity and boost investor confidence.

The amendments took effect on January 28, 2008. Listed companies will, however, be given up to January 31, 2009 to comply with the requirements on the revised composition of the audit committee as well as the mandatory internal audit function.

For details of the time-frames for compliance of the various rules, the complete text of the amendments for reference and a set of frequently asked questions, please visit www.bursamalaysia.com

Invest Malaysia 2008 Poised to Spur more Market Interest

Bursa Malaysia will once again be playing host to international and Malaysian institutional investors and fund managers at its annual flagship conference Invest Malaysia. Together with joint sponsors Macquarie Capital Securities and AmInvestment Bank Group, Invest Malaysia 2008 (IM08) which will be held at Mandarin Oriental, Kuala Lumpur from March 25 – 27, 2008, is poised to further promote Malaysian corporations and Malaysia as Asia's premier investment destination.

The focus of this fourth annual forum will be on three main themes which are the Energy Sector that includes both oil & gas and palm oil; Market Liberalisation; and Domestic Demand. The themes chosen are timely issues which are playing a key role in setting the market direction this year. For further information, please visit www.bursamalaysia.com

INLAND REVENUE BOARD (IRB)

Addendum to Director General's Public Rulings

A Ruling is issued for the purpose of providing guidance for the public and officers of the Inland Revenue Board. It sets out the interpretation of the Director General of Inland Revenue in respect of the particular tax law, and the policy and procedure that are to be applied. A Ruling may be withdrawn either wholly or in part by notice of withdrawal or by publication of a new ruling which is inconsistent with it.

Members' are informed that the Inland Revenue Board (IRB) has issued four Addendums to Director General's Public Ruling for the year 2007 as follows:

- Addendum to Public Ruling No. 1/2003 (Tax Treatment of leave passage) dated August 23, 2007.
- Addendum to Public Ruling No. 3/2004 (Entertainment Expense) dated August 23, 2007.
- Addendum to Public Ruling No. 1/2006 (Perquisites from Employment) dated August 30, 2007.
- Addendum to Public Ruling No. 4/2005 (Withholding Tax on Special Classes of Income) dated November 30, 2007.

Members are also informed that the second addendum to Public Ruling No. 2/2005 (Computation of Income Tax Payable by a Resident Individual) was issued on January 3, 2008.

The Addendum to the Public Rulings can be downloaded from the IRB's website at www.hasil.org.my

Programme for Submission of Year 2007 Income Tax Return Forms

Members are informed that a copy of the programme for submission of 2007 income tax return forms has been issued by the IRB. Members are advised to take note and comply with the due dates for the filing of income tax return forms for the various categories of taxpayers. All income tax return forms should be submitted to Pusat Pemprosesan of the IRB in Pandan Indah, Kuala Lumpur.

The programme and due dates can be downloaded from the IRB's website www.hasil.org.my

Format of Dividend Voucher and Borang R50

The IRB has issued a sample format of dividend voucher and Borang R50.

The sample format of the dividend voucher was issued as a guide for companies that pay dividends (including dividends paid under the single tier system) during the transitional period.

Borang R50 is made available for companies which elect to disregard Section 108 balance/revised Section 108 balance under Section 50 of the Saving and Transitional Provisions of the Finance Act 2007 (Act 683). A copy of the sample format of dividend voucher and Borang R50 can be downloaded from the IRB website www.hasil.org.my

Statements Made Under Sub-Paragraph 45(1)(a)(i) and Paragraph 45(1)(b) of the Saving and Transitional Provisions of the Finance Act 2007 (Act 683)

Statement under subparagraph 45(1)(a)(i)

The IRB has informed that a company is no longer required to furnish a statement under subparagraph 45(1)(a)(i) to the Director General of IRB within 30 days from the date dividend is paid to its shareholders. This exemption is given as a concession.

Statement under subparagraph 45(1)(b)

An extension of time has been granted (as a concession) to companies to furnish a statement under paragraph 45(1)(b) to the Director General of IRB on or before February 29, 2008.

Exemption of Stamp Duty Under Section 15 and Section 15A of Stamp Act 1949

With effect from January 1, 2008, applications for Exemption of Stamp Duty under Section 15 and Section 15A of the Stamp Act should be submitted to the respective State Directors' offices of the IRB.

Borang CP55 [1/2008] – Authority to File Return Electronically Under Section 152A of Income Tax Act 1967

Members are informed that Borang CP55 [1/2008] is the prescribed form under Section 152A of the Income Tax Act 1967 in relation to authority given by the taxpayer to the tax agent to file return electronically. Borang CP55 [1/2008] is available on the IRB website www.hasil.org.my

Further information can be obtained from Circular No. TEC/005/02/2008/W posted in the MICPA website www.micpa.com.my in the members' area.

E-Filing

The IRB will provide e-filing services for Borang Nyata B, BE, M, P, TP, TF and TJ for year of assessment 2007 and Borang E in respect of remuneration for year 2007. The guidelines for users and related procedures for e-filing will be issued from time to time. Further information can be obtained from Circular No. TEC/005/02/2008/W posted in the MICPA website www.micpa.com.my in the members' area.

COMPANIES COMMISSION OF MALAYSIA (SSM)

SSM E-Lodgement Services

e-Lodgement is a facility offered by SSM to enable the lodgement or filing of company and business statutory documents electronically. Steps to use the SSM e-Lodgement include:

- User must have e-mail address, mykad and internet line
- Go to website www.gov.my or www.ssm.com.my and click e-Lodgement icon
- Click "Register" for registration as a PSP (Public Service Portal)/myGovernment Portal user
- Follow e-mail instruction from PSP (admin@portal.gov.my) to activate user ID and Password
- Register as a SSM Subscriber
- Please follow the instruction shown on the screen according to service required
- Click "myHome" to check on submission status
- Application result will be notified via e-mail

For further information, please visit www.ssm.com.my

News from Other Professional Bodies

INTERNATIONAL FEDERATION OF ACCOUNTANTS (IFAC)

IAASB Amends International Standards on Review Engagements to Clarify their Applicability to Specific Engagements

The International Auditing and Assurance Standards Board (IAASB), an independent standard-setting board under the auspices of the International Federation of Accountants (IFAC), has agreed to amend the following International Standards on Review Engagements (ISREs) to clarify to which engagements each respectively is to be applied:

- ISRE 2400, *Engagements to Review Financial Statements*; and
- ISRE 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*.

The issue that had been brought to the IAASB's attention is that ISRE 2410 applies in the case of a review by the entity's auditor of interim financial information only, while ISRE 2400 applies to all reviews of historical financial information excluding those conducted by the entity's auditor. Thus, there would appear to be no directly

relevant standard for reviews by the entity's auditor of historical financial information other than interim financial information.

The amendments to ISREs 2400 and 2410 can be downloaded free-of-charge from the IFAC online bookstore (<http://www.ifac.org/store>). For further information please visit www.ifac.org

IAASB Issues New Auditing Standard on Accounting Estimates and Fair Values; Establishes Task Force to Develop Guidance

New requirements designed to enhance the rigor applied to auditing accounting estimates, including fair value accounting estimates, were released by the International Auditing and Assurance Standards Board (IAASB), an independent standard-setting board under the auspices of the IFAC on February 13, 2008 - International Standard on Auditing (ISA) 540 (Revised and Redrafted), *Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures*, requires the auditor to focus attention on areas of higher risk, accounting judgment, and possible bias, thereby assisting the auditor to form appropriate conclusions about the reasonableness of estimates in the context of an entity's financial reporting framework.

ISA 540 (Revised and Redrafted) can be downloaded free-of-charge from the IFAC online bookstore at <http://www.ifac.org/store>. For further information, please visit www.ifac.org

IFAC's International Public Sector Accounting Standards Board Advances Convergence Strategy

The International Public Sector Accounting Standards Board (IPSASB), an independent standard-setting board within the IFAC has issued two new standards to further convergence with International Financial Reporting Standards (IFRSs) developed by the International Accounting Standards Board (IASB). The two standards - International Public Sector Accounting Standard (IPSAS) 25, *Employee Benefits* and IPSAS 26, *Impairment of Cash-Generating Assets* - will improve the consistency and transparency of financial reporting by public sector entities.

IPSAS 25 is effective for reporting periods beginning on or after January 1, 2011.

IPSAS 26 is effective for reporting periods beginning on or after April 1, 2009.

They can be downloaded free-of-charge from the IFAC online bookstore (<http://www.ifac.org/store>).

IFAC Seeks Nominations for Deputy President and 2009 Board and Committee Members

The IFAC is seeking nominations for the position of IFAC Deputy President and for members of its boards and committees for 2009, including three public member positions. IFAC member bodies, and in some instances members of the Forum of Firms and members of the public, may nominate candidates by **April 15, 2008**. The IFAC Deputy President and all members of IFAC's boards and committees are expected to act in the public interest and must sign a declaration committing to act with integrity and in the public interest in their role within IFAC.

How to Submit Nominations

The Call for Nominations for IFAC Boards and Committees in 2009 describes the positions available and the qualifications required for each position, as well as the process for submitting nominations. The Call for Nominations may be viewed on IFAC's website at <http://www.ifac.org/NominatingCommittee/index.php#Process>. All nominations must be submitted by April 15, 2008 using the online Candidate Information System. For more information about the role and activities of each of IFAC's boards and committees, visit its website at www.ifac.org

INTERNATIONAL ACCOUNTING STANDARDS BOARD (IASB)

IASB Issues Amendments to Improve the Financial Reporting of Particular Financial Instruments

The International Accounting Standards Board (IASB) on February 14, 2008 issued amendments to improve the accounting for particular types of financial instruments that have characteristics similar to ordinary shares but are at present classified as financial liabilities.

The amendments, which respond to requests from entities around the world, are set out in Amendments to IAS 32 *Financial Instruments: Presentation* and IAS 1 *Presentation of Financial Statements – Puttable Financial Instruments and Obligations Arising on Liquidation*.

IAS 32 requires a financial instrument to be classified as a liability if the holder of that instrument can require the issuer to redeem it for cash. That straightforward principle works well in most situations. However, many financial instruments that would usually be considered equity, including some ordinary shares and partnership interests, allow the holder to 'put' the instrument (to require the issuer to redeem it for cash). Currently these financial instruments are considered liabilities, rather than equity.

The amendments issued today result from the IASB's consideration of responses to proposals it published in an exposure draft *Financial Instruments - Puttable at Fair Value and Obligations Arising on Liquidation* in June 2006.

The amendments will apply for annual periods beginning on or after **January 1, 2009**, with earlier application permitted. For further information on the amendment to IAS 32, please visit the project website on www.iasb.org

MALAYSIAN INSTITUTE OF ACCOUNTANTS

Regional Conference 2008

The Malaysian Institute of Accountants (MIA) will be organising its Regional Conference 2008 on August 18-19, 2008 at Shangri-La's Tanjung Aru Resort, Kota Kinabalu. The main objective of the conference is to showcase the latest business trends and opportunities, regional economic developments, management best practices and standards, professional development aspects and other value added information, while providing an excellence platform for networking and socialising. For further information on the conference, please visit www.mia.org.my

CPA e-Newsline is prepared by MICPA's Public Affairs & Communications Department. Contact Ms Vicky Rajaretnam at Tel: 03-2698 9622 or e-mail vic.pr@micpa.com.my for further information.

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