



ASSOCIATION OF CONSULTING ENGINEERS MALAYSIA

# ANNUAL REPORT AND ACCOUNT

COUNCIL SESSION 2025/2026

# 63<sup>RD</sup>



International Federation of Consulting Engineers  
The Global Voice of Consulting Engineers



FEDERATION OF ASEAN CONSULTING ENGINEERS

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# NOTICE OF 63RD ANNUAL GENERAL MEETING

## 2025/2026 SESSION

Notice is hereby given that the 63rd Annual General Meeting (AGM) of the Association of Consulting Engineers Malaysia will be held as a hybrid meeting at the Roof Garden Lounge, Level R, Sime Darby Convention Centre, No. 1A, Jalan Bukit Kiara 1, 60000 Kuala Lumpur and online via Zoom platform on Saturday, 20 June 2026, at 10.00 a.m.

The Agenda for the Annual General Meeting is as follows:

- i. Address by the President.
- ii. Confirmation of Minutes of the 62nd Annual General Meeting held on 21 June 2025.
- iii. Matters arising from Minutes of the 62nd Annual General Meeting.
- iv. Council's Report for the Session 2025/2026.
- v. To receive and adopt the audited accounts for the year ended 31 December 2025 together with the Reports of the Council and Auditors thereon.
- vi. To announce the election of Council Members for the 2026/2027 session.
- vii. To re-appoint the auditors and authorize the Council to fix their remuneration.
- viii. To transact any other business of an Annual General Meeting.

By Order of the Council



Ir. Sharifah Azlina bt Raja Kamal Pasmah  
Honorary Secretary

Kuala Lumpur  
25 May 2026

# COUNCILLORS AND OFFICERS

## 2025/2026 SESSION

### COUNCIL

<b>President</b>	Ir. Anuar b Mohd Aris
<b>Deputy President</b>	Ir. Ahmad Rashidi b Zainudin
<b>Honorary Secretary</b>	Ir. Sharifah Azlina bt Raja Kamal Pasmah
<b>Honorary Treasurer</b>	Ir. Ahmad Masyhur b Jahaya
<b>Immediate Past President</b>	Ir. Chong Chew Fan
<b>General Members of The Council</b>	Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh
	Ir. Amin b Ramli
	Ir. Amirul Hisham b Hj. Ismail
	Ir. Foo Kam Fai
	Ir. Khamsah bt Rais
	Ir. Shah Izzni Talif b Mohd Adnan
	Dato' Ir. Wan Razali b. Wan Muda
	Ir. Song Perng Yeu (Chair, Sabah Branch)
	Ir. Rudy Zulfika b Yusof (Chair, Sarawak Branch)



#### Seated (L – R)

**Ir. Song Perng Yeu** (Chair, Sabah Branch), **Ir. Chong Chew Fan** (Immediate Past President), **Ir. Ahmad Rashidi b. Zainudin** (Deputy President), **Ir. Anuar b. Mohd Aris** (President), **Ir. Sharifah Azlina bt. Raja Kamal Pasmah** (Honorary Secretary), **Ir. Ahmad Masyhur b. Jahaya** (Honorary Treasurer), **Ir. Rudy Zulfika b. Yusof** (Chair, Sarawak Branch)

#### Standing (L – R)

**Ir. Khamsah bt. Rais**, **Ir. Amin b. Ramli**, **Ir. Shah Izzni Talif b. Mohd Adnan**, **Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh**, **Ir. Amirul Hisham b. Datuk Hj. Ismail**, **Ir. Foo Kam Fai**

#### Absent

**Dato' Ir. Wan Razali b. Wan Muda**

**AUDITORS**

Khoo Wong & Chan  
Chartered Accountants  
8.06 – 8.08, 8th Floor  
Plaza First Nationwide  
161, Jalan Tun H.S. Lee  
50000 Kuala Lumpur

**BANKERS**

Public Bank Berhad  
Bukit Damansara Branch  
No. 36 – 40, Medan Setia 2  
Bukit Damansara  
50490 Kuala Lumpur

CIMB Bank Berhad  
Ground Floor, 83 Medan Setia I  
Bukit Damansara  
50490 Kuala Lumpur

**COMPANY SECRETARIES**

Mr. Choong Yoke Leng  
CCL Management & Consultancy  
8.03, 8th Floor, Plaza First Nationwide  
161, Jalan Tun H.S. Lee  
50000 Kuala Lumpur

**REGISTERED OFFICE & SECRETARIAT**

Suite 20-9, Level 20, Menara 1MK  
No. 1, Jalan Kiara, Mont' Kiara  
50480 Kuala Lumpur

**ACEM SECRETARIAT**

Wong Pek Yin - General Manager  
Lai Lily – Assistant General Manager  
Vivien Lee Shuet Wah - Manager (Education & Training)  
Norazilah bt Abdul Aziz - Executive (Membership)  
Anurekha Tangavalu - Admin & Accounts Executive  
Abidah bt Zainal - Publications & IT Executive

# SABAH BRANCH COMMITTEE

## 2025/2026 SESSION

<b>Chairman</b>	Ir. Song Peng Yeu
<b>Deputy Chairman</b>	Ir. Wah Kheng Haw
<b>Honorary Secretary</b>	Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh
<b>Honorary Treasurer</b>	Ir. Lo Chau Thai @ Kenny Lo
<b>Immediate Past Chairman</b>	Datuk Ir. Chin Shu Ying
<b>Committee Members</b>	Ir. Leong Kah Hau
	Ir. Tan Koh Yon
	Ir. Silvia Voon Ching Yee
	Ir. Mohd Arzahri bin Abd Rahman
	Ir. Hiew Vun Heng



**Standing (L – R)**

**Ir. Leong Kah Hau, Ir. Tan Koh Yon, Ir. Silvia Voon Ching Yee, Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh (Honorary Secretary), Ir. Wah Kheng Haw, (Deputy Chairman), Ir. Song Peng Yeu (Chairman), Datuk Ir. Chin Shu Ying (Immediate Past Chairman), Ir. Lo Chau Thai @ Kenny Lo (Honorary Treasurer), Ir. Mohd Arzahri bin Abd Rahman, Ir. Hiew Vun Heng**

# SARAWAK BRANCH COMMITTEE

## 2025/2026 SESSION

### Chairman

Ir. Rudy Zulfika bin Yusof

### Deputy Chairman

Ir. Hii Tiong Koon

### Honorary Secretary

Ir. Ong Chet Yun

### Honorary Treasurer

Ir. Alphonsus Dorhat bin Rahani

### Immediate Past Chairman

Ir. Wong Leong Teck

### Committee Members

Ir. Ahmad Danial Ridwan bin Mohamad Bolhair

Ir. Clarence Chieng Sie Yii

Ir. Ts. Kuan Jew Xun

Ir. Lainus anak Lichok

Ir. James Ling Chai Haw

Ir. Ts. Jarvis Ling Sing Kieng

Ir. Ng Joon Kiat

Ir. Syed Muhammad Zabeed bin Syed Zakaria

Ir. Wong Sie Ung



### Standing (L – R)

Ir. Lainus anak Lichok, Ir. James Ling Chai Haw, Ir. Ng Joon Kiat, Ir. Ong Chet Yun (Honorary Secretary),  
Ir. Wong Leong Teck (Immediate Past Chairman), Ir. Rudy Zulfika bin Yusof (Chairman), Ir. Hii Tiong Koon (Deputy Chairman),  
Ir. Alphonsus Dorhat Rahani (Honorary Treasurer), Ir. Wong Sie Ung

### Absent

Ir. Ahmad Danial Ridwan bin Mohamad Bolhair, Ir. Syed Muhammad Zabeed bin Syed Zakaria, Ir. Ts. Kuan Jew Xun,  
Ir. Ts. Jarvis Ling Sing Kieng, Ir. Clarence Chieng Sie Yii

# STANDING COMMITTEES

## 2025/2026 SESSION

### Corporate, Information & Publication

- Ir. Amin b Ramli (Chair)
- Ir. Ahmad Nazmi Zaim
- Ir. Dr. N. Jayaseelan
- En. Muhammad Firdaus Muhammad Idris
- Ir. Munzir Badron
- Ir. Ts. Tan Kok Jyh
- Ms Wan Bur Afiqah bt Zamri
- Ir. Anuar b Mohd Aris (ex-officio)

### Practice

- Ir. Ahmad Rashidi b Zainudin (Chair)
- Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh
- Ir. Amin b Ramli
- Ir. Chong Chew Fan
- Ir. K. Sundraraj
- Ir. Anuar b Mohd Aris (ex-officio)

### Professional Assessment

- Ir. Foo Kam Fai (Chair)
- Ir. Ahmad Masyhur b Jahaya
- Ir. Ahmad Rashidi b Zainudin
- Ir. Chong Chew Fan
- Ir. Kuah Kee Hong
- Ir. Sharifah Azlina bt Raja Kamal Pasmah
- Ir. K. Sundraraj
- Ir. Anuar b Mohd Aris (ex-officio)

### Finance & Administration

- Ir. Ahmad Masyhur b Jahaya (Chair)
- Ir. Chong Chew Fan
- Ir. K. Sundraraj
- Ir. Anuar b Mohd Aris (ex-officio)
- Ir. Ahmad Rashidi b Zainudin (ex-officio)
- Ir. Sharifah Azlina bt Raja Kamal Pasmah (ex-officio)

### Training & Education

- Ir. Khamsah bt Rais (Chair)
- Ir. Shah Izzni Talif b Mohd Adnan (Co-chair)
- Ir. Chong Chew Fan
- Ir. Nabila Manan
- Ir. Wong Leong Teck
- Ir. Anuar b Mohd Aris (ex-officio)

### Insurance

- Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh (Chair)
- Ir. Muhammad Royani b Mohd Adnan
- Ir. Walter Sim Kian Joo
- Dato' Ir. Wan Razali b Wan Muda
- Ir. Anuar b Mohd Aris (ex-officio)

### Membership

- Ir. Amirul Hisham b Hj. Ismail (Chair)
- Ir. Ahmad Masyhur b Jahaya
- Ir. Arvind Menon
- Ir. Chin Lee Leng
- Mr Dzulkairi b Ibrahim
- Ir. Foo Kam Fai
- Ir. H'ng Kim Chiang
- Ir. Lainus ak Lichok
- Ir. Silvia Voon
- Ir. Anuar b Mohd Aris (ex-officio)

# ACEM REPRESENTATIVES IN OTHER ORGANISATIONS

## 2025/2026 SESSION

- 1. Board of Engineers, Malaysia (BEM)**  
Ir. Sharifah Azlina bt Raja Kamal Pasmah
- 2. BEM Engineers Act Committee**  
Ir. Sharifah Azlina bt Raja Kamal Pasmah  
Ir. Amin b Ramli
- 3. BEM National Monitoring Committee**  
Ir. Sharifah Azlina bt Raja Kamal Pasmah
- 4. BEM Professional Practice Committee**  
Ir. Sharifah Azlina bt Raja Kamal Pasmah  
Ir. Anuar b Mohd Aris  
Ir. Chong Chew Fan
- 5. BEM Scale of Fees Committee**  
Ir. Amirul Hisham b Ismail
- 6. CIDB Technical Committee on CIS Contractor's Quality Management System**  
Ir. Sin Wai Ho
- 7. CIDB Technical Committee on CIS Product Conformity for Formwork in Construction**  
Ir. K. Sundraraj  
Ir. Sin Wai Ho
- 8. CIDB Technical Committee on CIS Public & Road User Safety at Construction Works**  
Ir. K. Sundraraj
- 9. CIDB Technical Committee on Construction Competency (Supervision and Project Management)**  
Ir. Anuar b Mohd Aris  
Ir. K. Sundraraj
- 10. CIDB Technical Committee on Construction Materials**  
Ir. Shah Izzni Talif b Mohd Adnan
- 11. CIDB Technical Committee on Construction Materials – Rail**  
Ir. K. Sundraraj  
Ir. Sin Wai Ho
- 12. CIDB Technical Committee on Construction Practices**  
Ir. Sin Wai Ho
- 13. CIDB Technical Committee on Contractors Management Course**  
Ir. K. Sundraraj  
Ir. Sin Wai Ho

- 14. CIDB Construction Skills Qualification Framework (CSQF) – Technical Committee on Contractor Management 2024–2026**  
Ir. K. Sundraraj
- 15. CIDB Technical Committee on Falsework and Formwork in the Construction Industry**  
Ir. K. Sundraraj
- 16. CIDB Technical Committee on Ready Mix Concrete**  
Ir. K. Sundraraj  
Ir. Sin Wai Ho
- 17. CIDB Technical Committee on Temporary Works and Scaffolding**  
Ir. K. Sundraraj
- 18. CIDB Construction Skills Qualification Framework (CSQF) – Technical Committee on Construction Competency (Building & Civil) 2025–2027**  
Ir. Khairun Darwina bt Khairuddin
- 19. DBKL Jawatankuasa Penasihat Rekabentuk Bandar and Bangunan Kuala Lumpur**  
Ir. Kuah Kee Hong
- 20. DBKL Focus Group Dealing with Construction Permits**  
Ir. Kuah Kee Hong
- 21. IEM APEC ENG / IPE Registration and Administration Committee**  
Ir. Anuar b Mohd Aris
- 22. IEM Committee in Developing the Guideline on Temporary Shoring for Shallow Excavation**  
Mr. Nithiaraj Ramanathan
- 23. Jabatan Bomba dan Penyelamat Malaysia (JBPM) Jawatankuasa Kajian Semula Keperluan Sistem Semburan Automatik bagi Premis Pangsapuri atau Rumah Pangsa**  
Ir. Au Chong Hun  
Ir. Thin Voon Tuck
- 24. Jabatan Bomba dan Penyelamat Malaysia (JBPM) Jawatankuasa Kerja Teknikal**  
Ir. Au Chong Hun  
Ir. Chen Thiam Leong  
Ir. Wong See Foong
- 25. Jabatan Kerajaan Tempatan Jawatankuasa Khas Perakuan Siap dan Pematuhan (CCC)**  
Ir. Amin b Ramli
- 26. JSM National Standards Committee on Fire Safety (NSC 13)**  
Ir. Chen Thiam Leong  
Ir. Nik Ahmad Ryad b Nik Mohamed
- 27. JSM National Standards Committee on Metallic Materials and Semi-finished Products (NSC 16)**  
Ir. Sin Wai Ho
- 28. JSM National Standards Committee on Building, Construction and Civil Engineering (NSC 04)**  
Ir. K. Sundraraj  
Ir. Sin Wai Ho

- 29. JSM National Standards Committee on Electrical and Electronics Equipments and Accessories (NSC 19)**  
Ir. Ahmad Rashidi b Zainudin  
Ir. Chong Chew Fan
- 30. JSM National Standards Committee on Generation, Transmission and Distribution of Energy (NSC 05)**  
Ir. Ahmad Rashidi b Zainudin  
Ir. Chong Chew Fan
- 31. JSM National Standards Committee on Information Technology, Communications and Multimedia (NSC 07)**  
Ir. Ahmad Masyhur b Jahaya  
Ir. Aruljothy Pahavan
- 32. JSM Technical Committee on Clean Agent Fire Extinguishing System**  
Ir. Wong See Foong
- 33. JSM Technical Committee on Code of Practice for Design of Concrete Structures**  
Ir. K. Sundraraj  
Ir. Sin Wai Ho
- 34. JSM Technical Committee on Concrete and Concrete Products**  
Ir. K. Sundraraj
- 35. JSM Technical Committee on Continuous Mill Flat Rolled Products**  
Ir. Sin Wai Ho
- 36. JSM Technical Committee on Dry Fire Protection System**  
Ir. Chong Chew Fan  
Ir. Ahmad Rashidi b Zainudin
- 37. JSM Technical Committee on Earthquake**  
Ir. Patrick Augustin
- 38. JSM Technical Committee on Electrical Installation, Protection and Insulation**  
Ir. Ahmad Rashidi b Zainudin
- 39. JSM Technical Committee on Energy Efficiency in Buildings**  
Ir. Chen Thiam Leong
- 40. JSM Technical Committee on Equipment for Explosive Atmospheres**  
Ir. Ahmad Rashidi b Zainudin  
Ir. Chong Chew Fan
- 41. JSM Technical Committee on Fire Properties of Building Materials**  
Ir. Au Chong Hun  
Ir. Thin Voon Tuck
- 42. JSM Technical Committee on Fire Safety Design**  
Ir. Wong See Foong  
Ir. Au Chong Hun
- 43. JSM Technical Committee on Geotechnical Works**  
Ir. Chen Chean Sin  
Ir. Daniel Sek Fook Keong

- 44. JSM Technical Committee on Joints for Precast RC Square Piles**  
Ir. K. Sundraraj  
Ir. Sin Wai Ho
- 45. JSM Technical Committee on Lighting, Lamps and Accessories**  
Ir. Ahmad Rashidi b Zainudin  
Ir. Chong Chew Fan
- 46. JSM Technical Committee on Lightning Protection**  
Ir. Chong Chew Fan
- 47. JSM Technical Committee on LVAC Transformers, Switchgears and Electrical Accessories**  
Ir. Chong Chew Fan  
Ir. Ahmad Rashidi b Zainudin
- 48. JSM Technical Committee on Metallic Pipes and Fittings**  
Ir. Wong See Foong
- 49. JSM Technical Committee on Power Quality**  
Ir. Chong Chew Fan  
Ir. Ahmad Rashidi b Zainudin
- 50. JSM Technical Committee on Renewable Energies**  
Ir. Chong Chew Fan
- 51. JSM Technical Committee on Roads and Highways**  
Ir. Anuar b Mohd Aris
- 52. JSM Technical Committee on Safety of Household and Similar Electrical Appliances**  
Ir. Ahmad Rashidi b Zainudin  
Ir. Dr. Muhammad Arkam b Che Munaaim
- 53. JSM Technical Committee on Smoke Management**  
Ir. Chen Thiam Leong  
Ir. Thin Voon Tuck
- 54. JSM Technical Committee on Steel for Structural Purposes**  
Ir. Kuah Kee Hong
- 55. JSM Technical Committee on Steel Bars, Wire Rods and Wire Products**  
Ir. Kesavan a/l Muniyandy
- 56. JSM Technical Committee on Terminology, Sampling & Testing of Iron and Steel**  
Ir. Sin Wai Ho
- 57. JSM Technical Committee on Water Management**  
Ir. Walter Sim
- 58. JSM Technical Committee on Wet Fire Protection System**  
Ir. Au Chong Hun  
Ir. Thin Voon Tuck

**59. JSM Working Group on Actions During Execution**

Ir. Sin Wai Ho

**60. JSM Working Group on Cables**

Ir. Chong Chew Fan

**61. JSM Working Group on Circuit-breakers and Similar Equipment for Household Use**

Ir. Ahmad Rashidi b Zainudin

Ir. Chong Chew Fan

**62. JSM Working Group on Electrical Installation of Buildings**

Ir. Ahmad Rashidi b Zainudin

Ir. Dr. Muhammad Arkam b Che Munaaim

**63. JSM Working Group on Fire Rated Lift Landing Doors**

Ir. Au Chong Hun

**64. JSM Working Group on Flammable Refrigerant System**

Ir. Au Chong Hun

**65. JSM Working Group on Gaseous Fire-extinguishing Systems**

Ir. A. Dorhat Rahani

**66. JSM Working Group on Guidelines for Fire Detection and Fire Alarm System**

Ir. Wong See Foong

**67. JSM Working Group on High Voltage Switchgear, Controlgear and Assemblies**

Ir. Chong Chew Fan

**68. JSM Working Group on Indoor Lighting**

Ir. Ahmad Rashidi b Zainudin

**69. JSM Working Group on Lighting**

Ir. Ahmad Rashidi b Zainudin

**70. JSM Working Group on Low Voltage Switchgear and Controlgear**

Ir. Chong Chew Fan

**71. JSM Working Group on MS EN 1991-1-5-Eurocode 1. Actions on Structures. General Actions. Thermal Actions**

Ir. William Tan Khoon Lee

**72. JSM Working Group on Road Lighting**

Ir. Ahmad Rashidi b Zainudin

**73. JSM Working Group on Smoke and Heat Control Systems**

Ir. Wan Rumaizee b Wan Ab. Saambar@Zaabar

**74. JSM Working Group on Solar Energy Technologies**

Ir. Ahmad Masyhur b Jahaya

**75. JSM Working Group on Solar Photovoltaic Systems**

Ir. Chong Chew Fan

- 76. Kementerian Kerja Raya Technical Working Group 5: Internationalisation, National Construction Policy 2030 (NCP 2030)**  
Ir. Anuar b Mohd Aris
- 77. Kementerian Kerja Raya Technical Working Group 6: Governance and Good Practice, National Construction Policy 2030 (NCP 2030)**  
Ir. K. Sundraraj
- 78. Kementerian Perumahan dan Kerajaan Tempatan Panel of Experts**  
Ir. K. Sundraraj
- 79. Kementerian Pengajian Tinggi Malaysia Jawatankuasa Penasihat Industri Jabatan Pengajian Politeknik**  
Ir. K. Sundraraj
- 80. MPC / PEMUDAH Technical Working Group on Getting Electricity (TWGGE)**  
Ir. Ahmad Rashidi b Zainudin
- 81. PEMUDAH Focus Group on Building Cost (FGBC)**  
Ir. K. Sundraraj  
Ir. Sin Wai Ho
- 82. REHDA ESG Committee**  
Ir. Sharifah Azlina bt Raja Kamal Pasmah  
Ir. Chong Chew Fan
- 83. SEDA Jawatankuasa Penilaian dan Pemantauan Program Nikmat untuk Rakyat (NUR): Rebat Sistem Penyediaan Industri dan Komersial**  
Ir. Chen Thiam Leong
- 84. Suruhanjaya Tenaga Working Group for National Energy Efficiency Action Plan (NEEAP) 2.0 for Commercial Sector**  
Ir. Ahmad Rashidi b Zainudin
- 85. Suruhanjaya Tenaga Working Group on Pembangunan Garis Panduan Penetapan Kriteria Dan Penarafan Kecekapan Tenaga untuk Pusat Data di Bawah Akta Kecekapan Dan Konservasi Tenaga 2024**  
Ir. Ahmad Rashidi b Zainudin  
Ir. Chong Chew Fan
- 86. Suruhanjaya Tenaga Working Group on Safety Technical Expert Panel (STEP)**  
Ir. Ahmad Rashidi b Zainudin  
Ir. Chong Chew Fan

# MINUTES OF THE 62ND ANNUAL GENERAL MEETING

HELD ON SATURDAY, 21 JUNE 2025 AT 10.00 A.M. AT ROOF GARDEN LOUNGE, LEVEL R,  
SIME DARBY CONVENTION CENTRE KUALA LUMPUR / VIRTUAL VIA ZOOM

<b>Present:</b>	<b><u>In Person</u></b>	<b>Membership No.</b>
	Ir. Chong Chew Fan (in the chair)	1243
	Ir. Ahmad Masyhur b Jahaya	1424
	Ir. Ahmad Rashidi b Zainudin	1143
	Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh	1237
	Ir. Amin b Ramli	1530
	Ir. Amirul Hisham bin Hj. Ismail	1056
	Ir. Anuar b Mohd Aris	636
	Ir. Arul Hisham b Abdul Rahim	651
	Ir. Chan Fook Wah	814
	Ir. Chan Wei Chiang, Benedict	1581
	Datuk Ir. Chin Shu Ying	995
	Ir. Chong Wan Yoon	1652
	Ir. Foo Kam Fai	1261
	Ir. Kanagarajah Vadivelu	1625
	Ir. Khamsah Rais	1444
	Ir. Prem Kumar	744
	Datuk Ir. Rosaline Ganendra	507
	Ir. Rudy Zulfika b Yusof	1466
	Ir. Shah Izzni Talif b Mohd Adnan	1321
	Ir. Sharifah Azlina bt Raja Kamal Pasmah	1430
	Ir. Song Perng Yeu, Benny	867
	Ir. Sundraraj a/l A. Krishnasamy	998
	Ir. Dr. Tan Kuang Leong	1486
	Ir. Toh Hock Choon	632
	<b><u>Online</u></b>	
	Ir. Arjunaidi b Mohd Yunus	1139
	Ir. Azizi b Ahamad	1540
	Ir. Bong Kuek Poh, Frederick	1156
	Ir. Chang Toong Woh	1580
	Ir. Chin Chia Chau	586
	Ir. Chong Ho Seng	1436
	Ir. Frisco Celestial @ Salleh Salam	1494
	Ir. Goh Yoke Loong	961
	Dato' Ir. Dr. Gue See Sew	509
	Ir. Haslina bt Abu Hashim	1558
	Ir. Ho Oi Quet	381
	Ir. Huah Beng Teck	1178
	Ir. Kok Kar Hong	1203
	Ir. Lean Meng Kiat	1445
	Ir. Lee Swee Yong	1598
	Ir. Loh Leh Goh	813
	Ir. Lok Wai Lun	1220
	Datuk Ir. Mohd Adnan b Mohd Nor	795
	Ir. On Seng Hooi	919
	Ir. Tan Chun Tat	1409

Ir. Tang Kwang	1354
Ir. Tay Chong Kui	1628
Ir. Teoh Kean Teong	1473
Ir. Ting Ing Sun	354
Ir. Tnay Choon Hwa	1469
Ir. Voo Fui Ken	1027
Ir. Wong Kai Cheong	940
Ir. Wong Keng Liang	1262
Ir. Wong Kiing Chai	503
Ir. Wong Leong Teck	1131
Ir. Wong Pau Loong, Gabriel	825
Ir. Dr. Wong Wai Sam	1603
Ir. Yoga Chandran Letchumanan	745

**By Invitation:****Auditor**

Ms Goh Jia Qian

**In Attendance:**

Ms. Wong Pek Yin

Ms. Vivien Lee

**1.0 QUORUM**

The President, Ir. Chong Chew Fan called the meeting to order at 10.00 a.m. after noting the presence of a quorum.

**2.0 NOTICE OF MEETING**

The notice convening the meeting, having been circulated earlier, was taken as read.

**3.0 OPENING ADDRESS BY THE PRESIDENT**

The President, Ir. Chong Chew Fan welcomed members to the Association's 62nd Annual General Meeting.

The President commented that the past year has been challenging for Engineering Consultancy Practices. The rising costs of operations and the increased responsibility and liability for ECPs due to compliance with requirements such as HRDF, e-invoicing, Construction Design and Management (CDM), and others have posed significant hurdles.

The President reported that during the last session, ACEM achieved the following milestones:

**(a) Revision of the Latest Guide on Fire Protection in Malaysia (Third Edition)**

- ACEM, together with other industry stakeholders such as IEM and PAM, assisted the Fire and Rescue Department of Malaysia in revising the Guide to provide better clarity on fire protection requirements based on the latest UBBL. This document will serve as a guide for ACEM members to perform their professional duties diligently.

**(b) Human Resource Development Fund (HRDF)**

- ACEM continues to pursue this matter with the relevant agencies to address the concerns of members and ensure that members' interests are protected. However, the results remain unsatisfactory. ACEM also engaged with HRDC to highlight the issues and challenges faced by members regarding the utilization of the contributed fund. During the discussion, HRDC agreed to assist ACEM to register as one of their Training Providers, to ensure members can utilise their contributed fund to participate in the training conducted by ACEM.

**(c) Preferential Pricing Bundling Programme for ACEM Members**

- ACEM, in collaboration with PAM and Virtualfield Sdn Bhd (vendor), launched a Preferential Pricing Bundling Programme to assist members in embarking on the Building Information Modelling (BIM) journey and improving the competitiveness and efficiency of their services. This initiative offers more affordable BIM software and competency training to prepare members for the BIM journey.

**(d) OSH Regulations 2024**

- An Advisory Note to members has been published regarding the appointment of Principal Construction Work Designer (PCWD)

and Construction Work Designer (CWD) as required under the OSH Regulations 2024. This Advisory Note highlights the roles and responsibilities of members taking up the role of PCWD and emphasizes the need for compensation for the additional scope of work. ACEM has been working closely with BEM and DOSH to disseminate awareness on CDM and will continue to collaborate with relevant parties to conduct courses to prepare our members for the new role.

The President stated that he foresees a tough year for Engineering Consultancy Practices. He urged members to come forward and engage with ACEM to share their needs and suggestions. The President stressed that members are the foundation of ACEM's existence, and it is crucial to ensure ACEM remains relevant in the engineering consultancy industry. ACEM's commitment to members remains unwavering, especially during challenging times. ACEM aims to provide a platform for members to seek assistance and opportunities for growth especially within ASEAN region with our participation in FACE and FIDIC. He also informed that ACEM is exploring collaboration with BEM to equip members with competency in FIDIC contracts.

The President called upon members to come together to overcome challenges, seize opportunities, and drive positive change in the engineering consultancy landscape.

The President thanked members for their unwavering support and dedication to ACEM and look forward to meeting members at ACEM's 62nd Anniversary Dinner on 23 August 2025.

#### 4.0 CONFIRMATION OF MINUTES OF THE 61ST AGM HELD ON 22 JUNE 2024

The Minutes were adopted.

Proposer : Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh

Seconder : Ir. Prem Kumar

#### 5.0 MATTERS ARISING FROM MINUTES OF THE 61ST AGM

The following issues were brought up:

(a) Ir. Prem Kumar enquired if ACEM has been given approval to be a HRDC training provider.

The President reported that during the meeting with HRDC, their representatives agreed to assist, but there has been no progress to date. The Council will continue to engage with HRDC on the matter.

Ir. Prem Kumar stressed that HRDF contribution is an important matter for ECPs and requested the Council to expedite the matter. He added that the members' contributions will be forfeited after two years if not utilized.

The President replied that HRDC briefed that there are other ways to utilize the funds, other than training activities, e.g., internship allowance etc. Ir. Anuar Mohd Aris added that ACEM has been trying to meet the top management of HRDC but unable to have access. To his knowledge, other Associations faced a similar situation. On forfeiting the contribution, HRDC gave assurances that they are not practising it but ACEM has stressed that the provision is in the Act.

Ir. Prem Kumar hoped that members could see some results soon.

(b) Ir. Prem Kumar enquired about the progress of PDPA.

Ir. Anuar Mohd Aris reported that ACEM is working with BEM on the matter but there is no progress.

#### 6.0 COUNCIL'S REPORT FOR THE SESSION 2024/2025

The President informed that the 62nd Council Annual Report has been distributed to all members and opened the session for Q&A.

Members raised the following issues:

(a) Ir. Prem Kumar enquired on the advisory issued by ACEM regarding the OSH regulations. The advisory note mentioned that members should be conversant with the roles of the PCWD and CWD. Ir. Prem Kumar enquired if ACEM is providing training for members.

The President replied that ACEM is working with BEM and DOSH to conduct CDM training, tailored to consultants.

Ir. Prem Kumar commented that ACEM has issued an advisory and enquired if ACEM is getting the Board (BEM) to issue a similar advisory.

Ir. Sundraraj replied that BEM is in the midst of preparing the guidelines which will clarify the roles of PCWD and CWD. He added that most consultants would end up as CWD. BEM has been conducting workshops and webinars on the subject and will continue to do so.

- (b) Ir. Prem Kumar enquired if there is any improvement in the membership.

The President replied that the numbers are still below 900. The Council has explored options for setting up new branches and conducted a survey amongst members in the northern region. The feedback is not convincing and any new branch offices need commitment from members in the region. The President welcomed suggestions from members.

Ir. Arul Hisham commented that people join an Association because they believe the Association can bring benefits. He has worked with BEM, ACEM and IEM and noticed that some non-members don't see the benefits of joining ACEM. ACEM is not seen as the 'defender' of the profession, especially when the engineers are being 'pressed'. He added that BEM is always looking out for the public, not the engineers. He urged the Council to be more visible so that members know that something is being done for them.

Ir. Prem Kumar agreed, adding that consulting engineers join ACEM because they hope the Association will protect their interest. He urged the Council to be more visible. ACEM is currently passive and needs to be more 'aggressive' in its stand. The Council cannot depend on BEM to support ECP issues as the Board has its own issues.

On membership, Ir. Prem Kumar expressed that the bulk of the ECPs on BEM list is in the central region. ACEM should tap this market first. For branch offices to be set up in the southern or northern region, there must be a champion for the cause.

Ir. Sharifah Azlina commented that she noticed the ongoing biddings require the bidder to list their affiliations. She expressed that being a member of ACEM does carry marks because Clients feel more 'protected' when one is a member of certain organizations as the consultant is guided.

Datuk Ir. Chin Shu Ying agreed that members must feel that they benefit from joining the Association. He suggested that ACEM can use its funds to help members. In the last Council meeting, setting up a 'software bank' to help members was discussed. This is where ACEM subscribes to certain software and rents it out to members at a discounted rate. Non-members will have to pay a higher price. He also stressed that relationship with members is important – in Sabah, the branch organizes a Members' Night annually to foster closer rapport.

Ir. Shah Izzni Talif concurred that members must see the benefits of joining ACEM. He observed that many people still support ACEM, perhaps stemming from a sense of legacy. Ir. Shah expressed that there is good governance within ACEM in respect of representation in society and safeguarding ACEM's funds. He feels that the Council is obliged to do well and be safe, holding on to the members' trust and funds. He sought members' consent for ACEM to be bolder and take some chances. He suggested that the funds could be used to create a software bank consisting of less 'famous' software that provides similar output and enables 'leasing' to members. Ir. Shah is also supportive of membership gathering.

The President took note of the views expressed on membership growth and the next Council shall look into the matter.

## 7.0 AUDITED ACCOUNTS AND REPORT

The audited accounts for the year ended 31 December 2024 have been distributed to the members prior to the AGM. The President invited questions from the floor.

- (a) Ir. Prem Kumar sought clarification on the loss before taxation at (RM 21,035).

The Honorary Treasurer, Ir. Ahmad Rashidi replied the revenue decreased by about RM 134,000, mainly attributed to the drop in PII brokerage fee and non-renewal of industry partners. The e-invoicing initiative has added costs in software and hardware upgrade in the ACEM office.

- (b) Ir. Prem Kumar sought explanation on lease liability on page 42 of the accounts.

The Auditors explained that the rental was previously charged out but not capitalized. Now it is capitalized then charged out based on lease agreement (between ACEM and its subsidiary) in accordance to the new requirement in MFRS.

## 8.0 ELECTION OF COUNCIL MEMBERS FOR THE SESSION 2025/2026

Nominations for Members were invited to fill three (3) vacancies that occurred in the Council caused by retirement by rotation of Councillors, namely;

- Ir. Chong Chew Fan;
- Ir. Shah Izzni Talif b Mohd Adnan; and
- Ir. Khamsah bt Rais.

The Honorary Secretary, Ir. Sharifah Azlina bt Raja Kamal Pasmah informed that at the close of nomination on 25 April 2025, two (2) nominations have been received. The nominations were for Ir. Ahmad Masyhur b Jahaya and Dato' Ir. Wan Razali b Wan Muda.

The Honorary Secretary announced that Ir. Ahmad Masyhur b Jahaya and Dato' Ir. Wan Razali b Wan Muda were duly elected as Councillors for the 2025/2026 session.

The Honorary Secretary also announced the following:

- (i) Ir. Chong Chew Fan will assume the post of Immediate Past President and this will see Ir. K. Sundraraj ending his term at the end of session 2024/2025;
- (ii) The Sarawak Branch AGM was held on 17 May 2025. Ir. Rudy Zulfika b Yusof was re-elected as Chairman of the ACEM Sarawak Branch.
- (iii) The Sabah Branch AGM held on 24 May 2025, saw the election of Ir. Benny Song as Chairman of the ACEM Sabah Branch. In accordance to Article 44 of the M&AA, Ir. Benny Song is duly elected to Council Session 2025/2026.

Datuk Ir. Chin Shu Ying (Immediate Past Chairman of ACEM Sabah Branch) will end his term as Council Member at the end of this session.

## 9.0 APPOINTMENT OF AUDITORS

Messrs. Khoo Wong & Chan, the retiring auditors, having given their consent for reappointment, was unanimously re-appointed as Auditors of the Association for the coming year at a fee to be agreed upon by the incoming Council.

Proposer : Ir. Amirul Hisham

Seconder : Datuk Ir. Rosaline Ganendra.

## 10.0 ANY OTHER BUSINESS

Members raised the following issues/comments:

- (a) Datuk Ir. Amarjit Singh commented on the tender procedure for Government jobs. Consultants do not know why they lost the bid. He proposed ACEM suggests to MOF to show the results of the tender.
- (b) On Scale of Fees, Datuk Ir. Amarjit Singh stated that MoF treats it as a guideline. He queried if there is any letter from BEM to state that SoF is now a guideline.

Ir. Arul Hisham informed that PK3.2 states that SoF is a guideline. BEM has been working on the matter since 2021 as part of the 'reformasi kerena birokrasi'. There was a workshop in February 2025 where stakeholders (including MoF representatives) were present. The issues in PK3.2 were not taken to MoF and at present SoF is not mandatory. He added that the new SoF will be a P<sub>min</sub>. Ir. Arul lamented that the process via BEM is very slow and suggested that ACEM leverages on their Sarawak counterpart (who have been very vocal on the subject) to be more forceful.

Ir. Amin Ramli expressed that fees are a long-standing issue. For consultants who do not do Government jobs, it is about what the market is willing to pay. If consultants kept hanging on to the notion that they should be paid higher and the market does not think so, it would be an impasse. He felt that the issue is not necessarily about quantum but cash flow and the reasonableness of claiming abortive fees. Ir. Amin suggested looking at another point of view – advocate for better payment milestones (regular payment), better contractual terms, etc.

Ir. Sharifah Azlina agreed with the schedule of fees raised by Ir. Amin Ramli. She suggested that consultants ask for monthly payments or mobilization fees in their agreement with the Client. If more consultants make the same request, the Client may be more open to the needs of the consultants.

Ir. Foo Kam Fai added that he noticed in his firm's 'older' consultancy agreements, there is an upfront payment upon appointment. Nowadays, Clients do not accept those terms. He suggested 20% payment upon appointment be included in SoF or PK3.2.

The President agreed with Ir. Amin that there is not much point harping on SoF which the market doesn't follow. He supported the suggestion to look at cash flow or monthly payment schedule which the market can accept.

Ir. Gabriel Wong commented that there is also a risk in relation to monthly payments. The Client may ask for man months which may be lower than SoF. Ir. Foo Kam Fai added that man-months may not be viable unless BEM/ACEM sets some guidelines. He stated that Client will always negotiate and try to shorten the man-months worked out by the consultants.

Ir. Amin Ramli suggested the possibility of ACEM issuing their own guidelines on fee structures, payment milestones and contractual terms. At the moment, everyone is proposing their own fee structure to their client. If ACEM issues such a guideline (advisory) members can follow the same structure. He is willing to be co-opted onto this working committee.

- (c) Ir. Benedict Chan raised an issue on the Group PII scheme. His firm is getting a quotation from Aon but found lack of information - especially the 10% discount to members and if ACEM is getting the commission from his firm's subscription.

Datuk Ir. Rosaline shared that she also does not know if ACEM is getting the commission from her firm's subscription. Datuk Ir. Rosaline commented that feedback from Aon is very slow and it is difficult to get in touch with Aon's PIC. She requested the Insurance Committee to look into the matter.

The Insurance Committee Chairman, Datuk Ir. Amarjit Singh informed that the Committee will look into issues brought up and requested Ir. Benedict Chan to contact him on the matter.

The President replied that the Council will relook into the vendor's appointment if the performance is not up to mark.

#### 11.0 CONCLUSION OF THE MEETING:

There being no other matters, the meeting ended at 11.40 a.m. with a vote of thanks to the chair.

\_\_\_\_\_  
Ir. Chong Chew Fan  
President

\_\_\_\_\_  
Ir. Sharifah Azlina bt Raja Kamal Pasmah  
Honorary Secretary

Date: \_\_\_\_\_

# 63<sup>rd</sup> COUNCIL ANNUAL REPORT

## 2025/2026 SESSION

### 1.0 INTRODUCTION

The Council of the Association of Consulting Engineers Malaysia is pleased to present to Members the 63rd Annual Report for Session 2025/2026.

### 2.0 GOVERNING COUNCIL

The management and direction of the Association is conducted by the elected Governing Council.

The Governing Council held twelve (12) meetings during the session, usually at monthly intervals. The main issues handled by the Council are summarised in later paragraphs of this Report.

The Councillors in office are listed on Page 2 of this Report.

The following Councillors retire at the end of Council Session 2025/2026:

- Ir. Amirul Hisham b Hj. Ismail;
- Ir. Foo Kam Fai;
- Ir. Khamsah bt Rais; and
- Ir. Shah Izzni Talif b Mohd Adnan,

leaving four vacancies in the Council to be filled through nominations by members.

Both Ir. Khamsah Rais and Ir. Shah Izzni Talif b Mohd Adnan were appointed to fill casual vacancies and therefore shall retire at the end of session 2025/2026. In accordance with Article 50, both members are eligible for re-election.

Prior to the Annual General Meeting scheduled on 20 June 2026, nominations were invited from members to fill the four (4) vacancies occurring in the Council. The names of the elected Councillors for the 2026/2027 session will be announced at the 63rd AGM.

### 3.0 STANDING COMMITTEES OF THE COUNCIL

Standing Committees were formed to assist in the development of the Council's policies, to deal with issues of concern to ACEM members and in the administration of the Association. ACEM Standing Committees for the 2025/2026 session are listed on page 6 of this Report.

The ACEM Council would like to thank all members who have served in the various Standing Committees and represented ACEM in the activities of other organisations. It must be recognised that a large part of these activities were undertaken with the strong support from members and their engineers on a voluntary basis.

### 4.0 REPORT OF STANDING COMMITTEES

#### 4.1 Corporate, Information & Publications

##### 4.1.1 ACEM Directory 2025/2026 Overview

The annual ACEM Directory remains a key publication that showcases the breadth and diversity of consulting engineering firms across Malaysia. With listings of over 200 panel firms and the valued support of 20 advertisers, the publication not only serves as a professional reference but also reinforces the collaborative network of industry stakeholders.

The ACEM Directory serves as a comprehensive resource, facilitating connections and collaborations within the engineering community. The support of sponsors such as T&T Pacific Sdn Bhd underscores the industry's commitment to fostering growth and innovation. Additionally, the extensive distribution of both print and digital directories ensures accessibility and outreach to a wide audience, including key stakeholders such as government bodies, industry leaders, and esteemed members of the engineering fraternity.

A total of 350 hardcopies were printed, which have been distributed to panel firm members, public agencies, and strategic partners, including BEM, CIDB, and national libraries. The CIP Committee, after reviewing the viability of distributing the Directory in the form of pen drives to members (individuals), decided to provide a link for members to download the PDF version of the Directory. The publication is also available for free download on ACEM website to reach a wider audience.



#### 4.1.2 e-Suara Perunding: Enhancing Member Engagement and Accessibility

In our continued efforts to modernize and digitize communications, the e-Suara Perunding – ACEM's interactive digital newsletter – has become an essential engagement platform for members. Since transitioning from the traditional PDF format in 2023, the e-newsletter has enabled more timely, relevant, and accessible dissemination of information to our community.

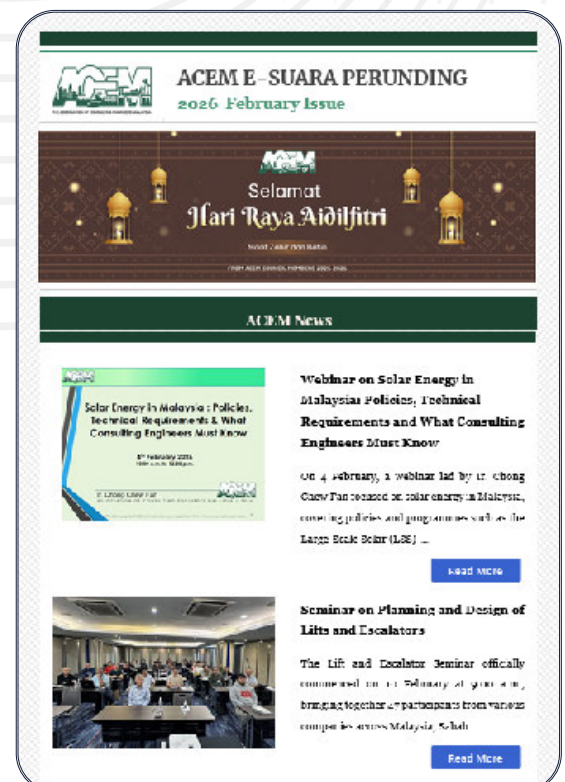
Each issue of e-Suara Perunding highlights key activities within ACEM, including:

- Technical talks, training programs, and forums
- Working committee updates and policy advocacy
- Engineering case studies and articles
- Notices on industry developments

The e-SP is a crucial medium for updates on new regulations and guidelines issued by authorities such as BEM, CIDB, JKR, SPAN and many others. Where necessary, e-Suara Perunding has communicated ACEM's responses and positions on these developments, especially when engaging stakeholders on matters affecting consultancy practice, fees, contract conditions, and compliance obligations.

Through these updates, ACEM not only keeps members informed but ensures that our collective voice is represented in discussions that shape the future of our profession.

During the session, the CIP Committee initiated a drive to reach out to engineers in member firms (non-members). A subscription (free) feature has been incorporated on the ACEM website to enable viewers to subscribe to the monthly e-SP newsletter.



#### 4.1.3 ACEM Salary Survey 2025

Due to the successful rollout of the ACEM Salary Survey 2024, the CIP Committee attempted another salary survey in 2025. Unfortunately, the sample size is too small for any conclusion and 90% of the respondents are from KL/Selangor. The data collected was not much different from the 2024 survey. The CIP Committee decided not to proceed with the survey analysis.

#### 4.1.4 ACEM Corporate Video

At the request of the Council to update the ACEM corporate video, the CIP Committee sourced and interviewed three video production companies for their service and price comparison.

The CIP Committee has selected the video production house to produce the ACEM corporate video at a cost of RM35,000. At the time of print, work has not commenced.

### 4.2 Finance and Administration

The Finance and Administration Committee is responsible for administering the financial affairs of the Association. The F&A Committee reviews and monitors the income and expenditure of the Association. The F&A Committee also looks after the general daily administration of the Secretariat.

#### 4.2.1 P. Ganendra Scholarship

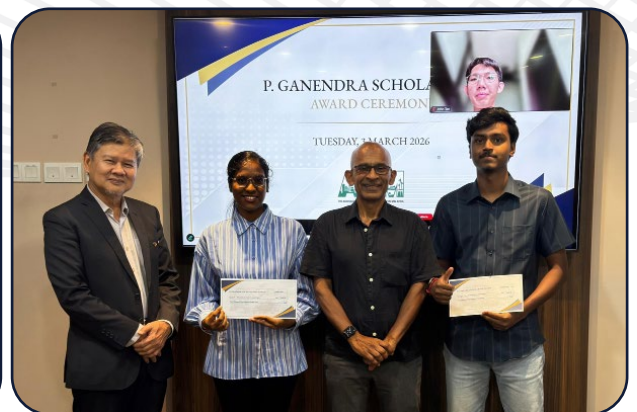
The Association continues to manage the P. Ganendra Scholarship aimed at assisting needy, well rounded engineering undergraduates.

During the session, the following candidate completed his degree course in 2025:

- Nicholas Goh Kah Tung, Bachelor of Electrical Engineering, University of Technology Sarawak, Year 4.

The current recipients of the P. Ganendra Scholarship are:

- Ms Thivyalakshmi a/p Poobalasingam, Bachelor of Mechanical Engineering, Universiti Pertahanan Nasional Malaysia, Year 1.
- Mr Thina Kumaran a/l Lecthumanan, Bachelor of Mechatronic Engineering, Universiti Teknikal Malaysia Melaka, Year 3.
- Mr Tan Jian Xun, Bachelor of Mechanical Engineering, Universiti Sains Malaysia, Year 3.



#### 4.2.2 Industry Partnership Programme

The Industry Partnership programme was initiated since 2016 to help supplement the Association's income by forming partnership with Industry Partners. The Industry Partner shall enjoy certain benefits such as visibility in the Association's events and publications and accessibility to ACEM membership for technical seminars. The three partnership programmes being offered by ACEM are:

- Platinum – RM20,000 per annum
- Gold – RM15,000 per annum
- Silver – RM10,000 per annum

The Council extends appreciation to T&T Pacific Sdn Bhd for their continued support as the Association's Gold Partner.

#### 4.2.3 e-Invoicing

The Association and its Branch offices have implemented e-Invoicing since 1 January 2026.

#### 4.2.4 Sales & Services Tax (SST)

Based on the “Guide on Consultancy, Training or Coaching Services” issued by the Royal Malaysia Customs Department (as at 29.02.2024), income derived from seminars, workshops and webinars are classified as taxable training services under Group G of the First Schedule of the Service Tax Regulations 2018.

As ACEM has exceeded the RM 500,000 threshold, the Association now meets the definition of a taxable person and is required to register for Service Tax (SST). The Association has duly registered for SST and started charging 8% service tax on training and education events since 1 October 2025.

#### 4.2.5 BuiltChat.io

During the last session, the Association signed an MOU with BIMLife Pte Ltd to offer a preferential pricing to members for subscription to BuiltChat.io.

BuiltChat.io is an AI chat platform that lets users choose from various models like OpenAI, Gemini, and DeepSeek for conversations and image generation. It includes features such as project organization, custom instruction tags, and a built-in regulatory code search tailored for the building industry.

Subscription information is available on ACEM website.



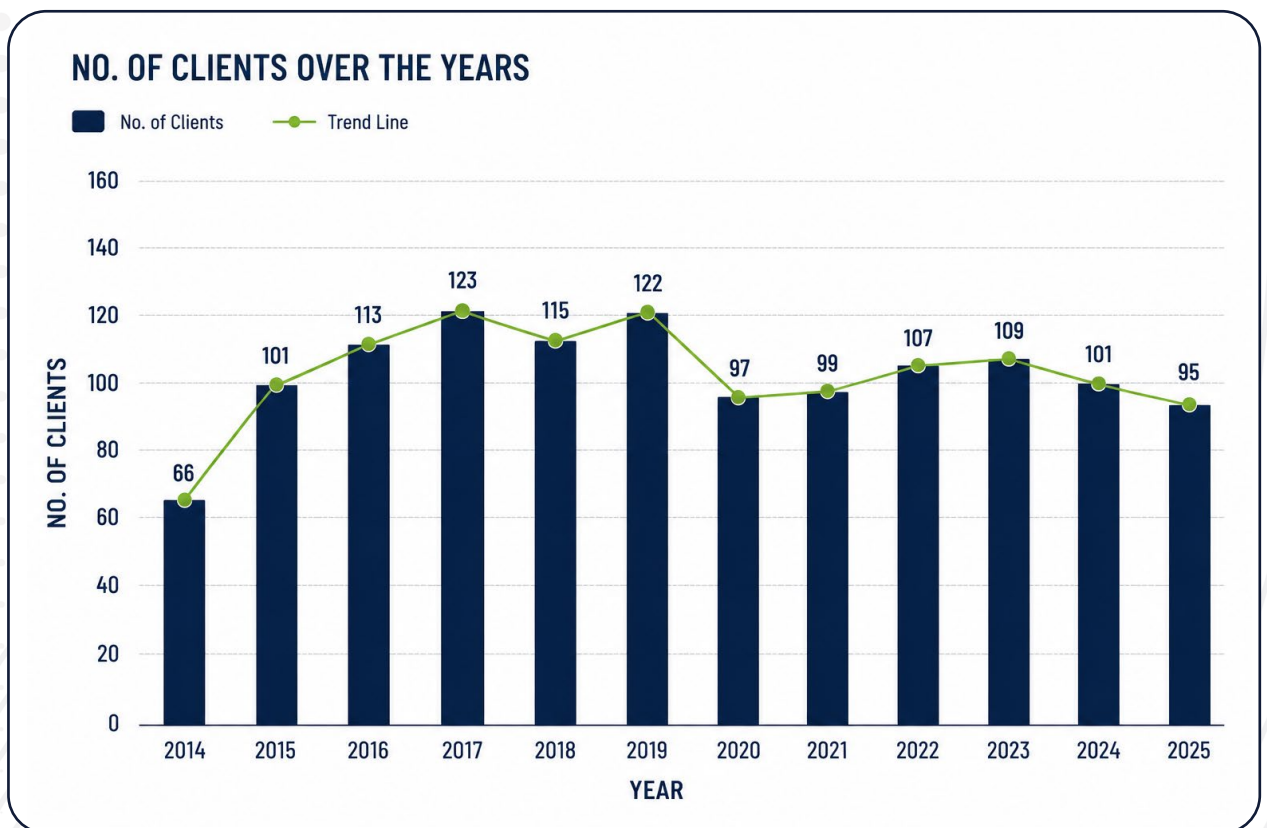
### 4.3 Insurance

ACEM started the Group Professional Indemnity Insurance (PII) Scheme for member firms since 1 July 1993. AON Insurance Brokers (Malaysia) Sdn. Bhd., who reports regularly to the Insurance Committee, manages the PII scheme. The Insurance Committee met whenever necessary to

- discuss insurance matters that concern members and/or the engineering profession;
- monitor the progress of the scheme;
- review the scheme to cater for members' needs; and
- address any issues/queries pertaining to the scheme.

In 2014, the Insurance Committee in collaboration with AON Insurance Brokers (M) Sdn Bhd and Zurich Insurance Malaysia Berhad developed the “Structured Engineers Professional Liability Programme” for the engineering consultancy practices. The Programme offers PII coverage at a reasonable cost. Member firms of ACEM are eligible for a 10% discount on the premium chargeable.

The current insurer for the programme is Chubb Insurance Malaysia Berhad. The participation for the Structured and Non-structured PI programmes is as follows:



Aon has reported that the loss of clients is generally due to companies cease operations, financial constraints, and the insured did not respond to the renewal notice. The Insurance Committee will continue to work with Aon to improve the number of subscribers in the programme. As part of the reach out programme to members on the Scheme, Aon was invited to participate in the ACEM Talk for Practising Engineers 2025 held in Melaka and the ACEM Forum 2026 held in Petaling Jaya.

The share of brokerage commission has helped to supplement the Association's income. The Council is appreciative of members' support in the programme.

#### 4.4 Membership

As at 30 April 2026, the total individual membership is 854 (representing 490 ECPs) after taking into account those members who had resigned/retired during the session and those whose membership were terminated due to default in subscription payment. Comparative figures for the last three years are as follows:

Category	2023/2024	2024/2025	2025/2026
Individuals	864	852	854
Panel Firms	210	209	207
Associates	35	36	37
Affiliates	81	86	98
Honorary	2	2	4
Life	1	3	2

For the period under review, 47 new members were admitted while 45 members were removed for the following reasons – 20 resigned, 5 retired, 5 deceased and 15 defaulted on their subscription.

#### 4.4.1 ACEM Talk for Practising Engineers 2025

The “ACEM Talk for Practising Engineers 2025” was held in Melaka on 8 November 2025. The topics for the talk were:

- “Sustainable Building – What can a Consulting Engineer do?” by Ir. Chong Chew Fan, ACEM Immediate Past President;
- “SPPI vs Annual PI Cover: Which one fits your projects?” by Ms Zarini Najibuddin, Aon Insurance Brokers (M) Sdn Bhd; and
- “Implementing BIM in Consultancy: Experience & Insights” by Mr Koh Kok Wai, TY Lin International Sdn Bhd

Although the talk only had 18 registrations, the talk proceeded as the Membership Committee is committed to providing a get-together opportunity for members in the southern area.



#### 4.4.2 ACEM Forum 2026

The half-day ACEM Forum 2026 was held on 16 April 2026 at Hotel Armada Petaling Jaya, with the following topics:

- “AI and Engineering” by Ir. Shah Izzni Talif b. Mohd Adnan, RPM Engineers Sdn Bhd;
- “Update on BEM Scale of Fees” by Ir. Amirul Hisham Hj. Ismail, Amir Madani Runding Sdn Bhd and Ir. Arul Hisham b. Abdul Rahim, AHAR Consultants PLT.
- “PI Policy Walkthrough and Claim Example” by Mr Jeremy Leow, Chubb Insurance Malaysia Berhad.

The forum attracted over 65 participants.





#### 4.4.3 Targeted Membership Drive

The Membership Committee conducted a targeted membership drive during the session. The invitation to join ACEM as an Individual Member was emailed to 115 potential members on 17 March 2026, comprising 86 from Peninsular Malaysia, 13 from Sabah, and 16 from Sarawak. The email included the ACEM brochure and membership application form. To date, three consulting engineers from the list have submitted their applications, comprising two from Sabah and one from Sarawak. The Membership Committee will continue to follow up on the invitations.

#### 4.5 Practice

The Practice Committee (PC) met when necessary to discuss current issues affecting the business and practice of engineering consultancy services. Engagements were made through participation in dialogues organised by related agencies.

Recommendations from the PC on matters affecting the professional and business practice are presented to the ACEM Council for approval and endorsement. Where needed members are informed through advisory notes and notifications placed on the ACEM website.

Several notable issues raised related to Professional and Business practice are as follows:

##### 4.5.1 Human Resources Development Fund (HRDF)

Despite continued efforts, the Council was unable to secure substantial progress on HRDF during the session.

In February 2026, a letter seeking exemption was sent again to the new Minister of Human Resources, which the Ministry has not responded to-date. The Council also applied to the new CEO of PSMB for a blanket approval for unlimited number of SBL Training Programmes for a calendar year. This is to facilitate members utilizing their funds for the Association's training events. Again, there is no response from PSMB.

One positive development would be the engagement session on HRDF organized by the Board of QS Malaysia (BQSM) on 8 April 2026. BQSM in collaboration with KKR and MPC organized an engagement session on HRDF to seek feedback on training levy imposed on professionals and to recommend improvements so that the implementation is more efficient, fair and practical. The three Boards (BEM, BAM and BQSM) were present as Panelists. Ir. Ahmad Rashidi b Zainudin (Deputy President cum Practice Committee Chairman) represented ACEM at the session.

##### 4.5.2 Personal Data Protection Act (PDPA) 2010 [Act 709]

During the last session, Personal Data Protection Commissioner (PDPC) of Malaysia has issued a notice regarding the requirement for Engineering Consultancy Practice (ECP) firms registered under the Board of Engineers Malaysia (BEM) to register as Data Controllers under the Personal Data Protection Act (PDPA) 2010 (Act 709). ECPs are subject to Act 709 and are required to register with the PDPC.

ACEM has been working through BEM to appeal for the exemption of ECPs from this requirement, citing the minimal volume of personal data handled by member firms. Unfortunately, these appeals have not been successful.

As Act 709 was scheduled to be fully enforced starting 1 June 2025, a circular has been issued to members on 17 September 2025 to clarify the matter and advise on compliance with the Act.

#### 4.5.3 21st ACES-ACEM Dialogue

The Practice Committee continues to organize the Council's annual dialogue with the Association of Consulting Engineers Singapore (ACES). The 21st ACES-ACEM Dialogue was held on 8 November 2025 at The Hatten Hotel, Melaka hosted by ACES.

ACES raised issues on recent occurrences of seismic activities and the development of data centres in Malaysia. Ir. Amin Ramli (ACEM Council Member) did a presentation on "Seismic Shift: Earthquakes, Mitigation and Engineering Awareness in Malaysia" while Ir. Chong Chew Fan (ACEM Immediate Past President) shared insights on Green Data Center.

ACEM, in turn, sought ACES's experience on their development of Singapore's M&E Digital Design Automation Platform (DDAP). Er. Choong Chong Guan (ACES Vice President) shared ACES's journey from 2020 to March 2024 where they finally received the offer letter to develop the platform. The software development commenced in 2024 and completion is expected in 2027.

ACEM also sought clarification on the sinkhole incident that happened along Tanjong Katong Road on 26 July 2025. Er. Gwee Siong Mong (ACES Council Member) gave a brief on the incident. Formation of the sinkhole could have resulted from soil erosion compounded by leaking pipes or nearby construction operations. At the time of discussion, investigations by the Authorities have yet to be completed. The annual meet ended with a dinner hosted by ACES.



#### 4.5.4 Courtesy Call on Minister of Works

ACEM made a courtesy call to the Minister of Works, YB Dato' Sri Alexander Nanta Linggi on 6 January 2026. The ACEM delegation was led by Ir. Anuar b. Mohd Aris (President).

During the discussion with the Minister, ACEM highlighted the worrying challenges faced by the ECPs especially the ever-increasing cost of doing business and the trend of low professional fees in both the public and private sectors.

YB Minister welcomed suggestions from ACEM on steps that can be taken by his ministry to improve the engineering consultancy environment. As a follow up to the visit, the Council submitted a paper to the Minister, on the status and current challenges faced by the engineering consultancy industry and ACEM's recommendations to improve the competitiveness and to ensure the sustainability of the ECPs.



## 4.6 PROFESSIONAL ASSESSMENT

The BEM Board on 20 March 2023 has approved ACEM's application to conduct the BEM Professional Assessment Examination. The PAE for registered Graduate Engineers is a peer review process comprising an assessment on the competency of the eligible registered Graduate Engineer after he or she has fulfilled the requirements of Regulation 22 of the Registration of Engineers Regulation 1990 (Revised 2015) i.e. has obtained at least three (3) years practical experience as prescribed under Regulation 22, Registration of Engineers Regulation 1990 (Revised 2015).

The primary objective of PAE is to confirm whether the candidate (registered Graduate Engineer)'s training and experience has satisfactorily met the competency required for Professional Engineer.

The BEM Outcome-based PAE was partially implemented starting 1 May 2022 and fully implemented since 1 January 2023.

ACEM has obtained approval letter dated 22 May 2023 from the Board of Engineers Malaysia (BEM) as Service Provider for BEM Professional Assessment Examination (PAE).

The current progress of PAE conducted by ACEM (up to March 2026) is as follows:

Year	Total Number of PAE Completed by ACEM
2023	119
2024	300
2025	427
Jan - Mar 2026	58
<b>Total</b>	<b>904</b>

## 4.7 Training & Education

The Training & Education (T&E) Committee holds regular meetings to plan and organize informative seminars, conferences, courses and talks for members and the public. All T&E events are published on the website <https://www.event.acem.com.my/>

The T&E Committee has clustered the activities based on the below categories.

### 4.7.1 ACEM Site Supervision Course

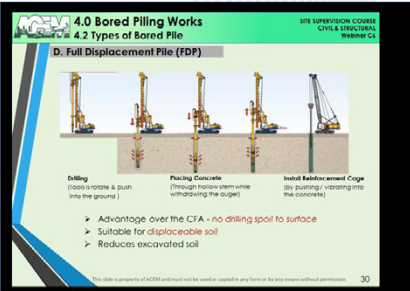

The ACEM Site Supervision Course (SSC) was introduced in 2021 to provide the Graduate Engineers, Engineering Technologist and Inspector of Works (IOW) with the necessary practical knowledge related to good engineering practice in site supervision using proper procedures and reporting to meet the approved design, drawings and specification. The overall programme consists of Discipline & General modules corresponding to the disciplines registered with the Board of Engineers, Malaysia (BEM).

There are three (3) programmes for the Discipline Modules as follows:

- a. Civil & Structural;
- b. Mechanical
- c. Electrical

The participants are encouraged to attend the General Module and one of the Discipline Modules as per their registration with BEM to have a complete and comprehensive knowledge regarding site supervision. All the above courses shall be conducted as a series of webinars consisting of two/three hours of lecture and half an hour Q&A, to facilitate affordable on-line courses.

The following Site Supervision Courses have been conducted as webinar series since the last report:

<p><b>SSC</b> : Civil &amp; Structural modules</p> <p><b>Dates</b> : 14 June 2025 12 &amp; 26 July 2025 9 &amp; 16 August 2025 6 &amp; 27 September 2025</p> <p><b>Total no. of attendees</b> : 805</p>	
<p><b>SSC</b> : Mechanical modules</p> <p><b>Dates</b> : 11, 18 &amp; 25 April 2026 9 &amp; 16 May 2026</p> <p><b>Total no. of attendees</b> : Registration ongoing (at the time of print)</p>	
<p><b>SSC</b> : Electrical modules</p> <p><b>Dates</b> : Scheduled for June &amp; July 2026</p>	
<p><b>SSC</b> : General modules</p> <p><b>Dates</b> : Scheduled for August 2026</p>	

The Site Supervision Courses are repeated annually to enable training of more IOWs and site staff.

**4.7.2 Luncheon Webinar series**

ACEM continued its partnership with Mega Jati Academy (MJA) to organise the luncheon webinar series with topics related to the building and construction industry. The table below shows the number of webinars organised by the ACEM-MJA JV:

Period	May - Dec 2025	Jan – Apr 2026
Number of Luncheon Webinars Conducted	64 webinars	32 webinars

**4.7.3 ACEM Project Webinar Series**

<p>a. ACEM Engineering Awards 2025 Winning Project: Setiawangsa-Pantai Expressway (DUKE 3) – Section 1 – Kerinchi to Salak, 4 December 2025.</p>	
<p>b. ACEM Engineering Awards 2025 Winning Project: Sungai Besi – Ulu Kelang Elevated Expressway (SUKE) – Section A, 5 March 2026.</p>	

c. Damansara-Shah Alam (DASH) Expressway: An Overview of Section B and Penchala Interchange, 12 December 2025



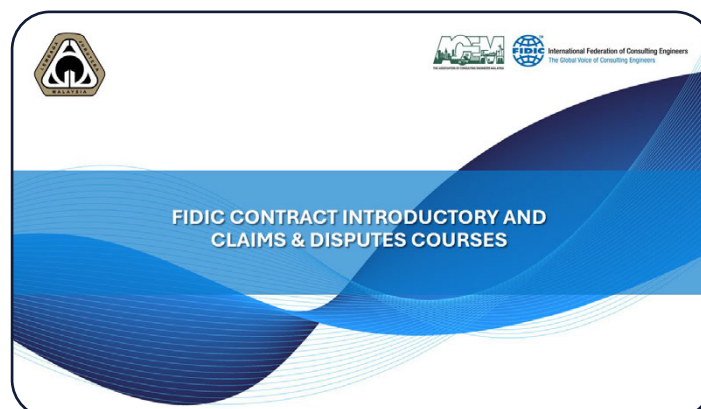
**4.7.4 FIDIC Training Courses**

During the session, ACEM has been appointed by the Board of Engineers, Malaysia (BEM) as the Training Collaborator for two FIDIC courses, namely, the FIDIC Contracts Introductory Course and the FIDIC Claims & Disputes Course. The courses were part of BEM's initiatives to promote mobility of Malaysian engineers and export of professional services. Heavily subsidized by BEM, the training could only accommodate 85 registrations.

The courses were conducted in November 2025 over 16 sessions, with each session not exceeding 45 participants as advised by the FIDIC Academy as follows:

Course	Date	Time	No. of Registrations
<b>FIDIC Contracts Introductory Course</b>	20 - 23 November 2025	9.00 a.m. - 1.00 p.m.	45
		2.00 p.m. - 6.00 p.m.	40
<b>FIDIC Claims &amp; Disputes Course</b>	27 - 30 November 2025	9.00 a.m. - 1.00 p.m.	45
		2.00 p.m. - 6.00 p.m.	40

The courses were delivered by Mr Nguyen Nam Trung, FIDIC Certified Trainer and Adjudicator, assisted by Ms Thao Tong, FIDIC Certified Trainer and Contracts Manager. The courses were conducted online consisting of lectures, quiz and assignments.



### 4.7.5 Other Education & Training Activities

In addition to the above, the following education and training activities (physical and online) were held/organised during the session:

<p>a. Webinar on Passing PAE (BEM Outcome-Based Professional Assessment Examination), 1 July 2025, 4 November 2025 &amp; 7 April 2026.</p>	
<p>b. Technical visit to Merdeka 118 Tower, 3 July 2025.</p>	
<p>c. Webinar on the Application of Integrated Management System (IMS) as a Centralised Solution for Engineering Consultancy in the Construction Sector, 12 August 2025.</p>	
<p>d. Construction Design Management: CDM Professional &amp; CDM Coordinator Course, 14 – 16 October 2025 and 28 – 30 January 2026, Hotel Armada Petaling Jaya.</p>	
<p>e. Induction Course for new M&amp;E Engineers, 22–24 September 2025, Hotel Armada Petaling Jaya.</p>	
<p>f. Webinar on Wastewater Treatments towards Water Reuse, 22 October 2025.</p>	

<p>g. Webinar on Introduction of Blockchain Technology and its Potential Use Cases, 13 November 2025.</p>	
<p>h. Webinar on Innovating Structural Reinforcement: The Role of Glass Fiber Reinforced Polymer (GFRP) Bars in Modern Construction, 18 November 2025.</p>	
<p>i. Webinar on Insights into Railway Trackwork, Yard Engineering and a Case Study of Perlis Inland Port, 10 December 2025.</p>	
<p>j. Webinar on Fundamental Understanding of Hydro Power Scheme from STEM Perspective, Engineering Practices, Social and Environmental Impacts, 22 January 2026.</p>	
<p>k. Webinar on Solar Energy in Malaysia: Policies, Technical Requirements &amp; What Consulting Engineers Must Know, 4 February 2026.</p>	
<p>l. Seminar on Lifts and Escalators – A Practical Approach to Understanding the Planning and Designing of Lifts and Escalators in Buildings, 10 February 2026, Hotel Armada Petaling Jaya.</p>	
<p>m. Webinar on Service Tax and Government Procurement Act 2025: Key Implications for Engineering and Construction Industry, 23 April 2026.</p>	

n. Webinar – From Compliance to Opportunity: The Role of Consulting Engineers under Malaysia's Energy Efficiency and Conservation Act 2024, 5 May 2026.	
o. Webinar on Building Paris 2024: Delivering the Olympic Village and Hockey Stadium on Time and Sustainably, 12 May 2026.	
p. Induction Course for new C&S Engineers, 18–20 May 2026, Hotel Armada Petaling Jaya.	
q. Webinar on Assessment and Design of Post-installed Fastenings to MS EN1992-4, 26 May 2026.	
r. Value Management (VM) Professional Course Module 1, 8–11 June 2026, Hotel Armada Petaling Jaya.	

#### 4.7.6 Certified Body for BEM Pre-Approved CPD Activity

ACEM has been appointed as a Certified Body (CB) for BEM Pre-Approved CPD Activity by the Board of Engineers, Malaysia. As CB, ACEM is to implement and administer BEM's policy on application of Pre-approved CPD Activity for Registered Persons. ACEM will be responsible for conducting assessments and audits as per the BEM's standards and requirements.

In this respect, a Working Group under the T&E Committee has been formed to process Pre-Approved CPD applications, provide CPD hours for the activity and perform audit on selected CPD activity as necessary.

The Council records its appreciation to all individuals who have assisted in organising the above mentioned education and training activities and to member firms that have supported the Association in propagating knowledge.

## 5.0 DIALOGUES AND MEETINGS WITH GOVERNMENT BODIES

It is the Council's priority to maintain a close liaison with the Government. This is to ensure that the Association is kept informed of the latest policies and regulations and to ensure that the relevant ministries are aware of the problems facing the profession/industry. The last session saw ACEM participating in online dialogues and meetings with a number of Ministries and their respective agencies and regulatory authorities. These include:

- Ministry of Housing and Local Government;
- Ministry of Finance;
- Ministry of Investment, Trade and Industry;
- Ministry of Works;
- Malaysian External Trade Development Corporation (MATRADE);
- Construction Industry Development Board Malaysia (CIDB);
- Department of Standards; etc.

## 6.0 BUILDING INDUSTRY PRESIDENTS COUNCIL (BIPC)

It is the policy of the Council to establish and maintain good rapport with allied associations and institutions, to resolve industry issues and explore ways to work together for the betterment of the industry.

ACEM maintains an active presence in the BIPC which met twice during the last session. MIP chaired the 63rd and 64th meetings held on 17 June 2025 and 15 April 2026 respectively. Issues discussed included HRDF, SST on construction services, implementation of CDM regulations, ESG, amendments to Licensed Land Surveyors Act, rising construction costs and industry outlook.

Ir. Anuar Mohd Aris (President) represented ACEM at these meetings.

## 7.0 INTERNATIONAL RELATIONS

### 7.1 FIDIC

The Association continued its membership with the International Federation of Consulting Engineers (FIDIC) and remains active in FIDIC Asia Pacific.

#### (a) Global Infrastructure Conference 2025

The 2025 FIDIC Global Infrastructure Conference themed “Smart Infrastructure: Equality, Resilience and Innovation for a Sustainable World” was held at Cape Town International Convention Centre from 21 – 23 September 2025. ACEM was not represented at the conference.

The next gathering of the FIDIC community for the 2026 FIDIC Global Infrastructure Conference will take place in New Delhi, India from 13 – 15 September 2026. This year’s conference is themed “Engineering a Bright Future, Together: Quality Infrastructure for People and Prosperity”. Members may find more information from <https://events.fidic.org/events2026>

#### (b) FIDIC General Assembly Meeting (GAM) 2025

FIDIC GAM 2025 was held at the Cape Town International Convention Centre (CTICC), Cape Town, South Africa on Sunday, 21 September 2025 at 16:00 SAST in a hybrid mode by using Zoom videoconference. Ir. Anuar Mohd Aris (President) and Ir. Chong Chew Fan (Immediate Past President) attended the GAM online for ACEM.

#### (c) FIDIC Asia Pacific (FAP)

##### (i) FAP Annual Conference 2025.

The annual FAP Conference 2025 was held in Bali, Indonesia from 18 – 20 August 2025 with the theme “New Technologies transforming Engineering and Construction Industry”. Ir. Anuar Mohd Aris (President) and Ir. Chong Chew Fan (Immediate Past President) represented ACEM.

The next annual meet of the FAP member associations will be held in Colombo, Sri Lanka, from 15 – 17 November 2026. The conference is being organized by the Association of Consulting Engineers Sri Lanka (ACESL) with the theme “AI Revolution in Engineering & Project Implementation”.

##### (ii) FAP’s Future Leaders Executive Committee (FLEC)

ACEM has two representatives in FAP FLEC, En. Izzat Anuar (AECOM Perunding Sdn Bhd) and Ir. Nabila Manan (Khairi Consult Sdn Bhd). FAP-FLEC has been collaborating with MAs to host monthly free webinars. Webinar topics included:

- Webinar #1 on “Communications and their impact on dispute resolution in FIDIC contracts” hosted by Association of Consulting Engineers Pakistan (ACEP) – 18 November 2025.
- Webinar #2 on “Data-Driven Sustainability, focusing on how testing, innovation, and smart engineering practices can support sustainable infrastructure in developing economies” hosted by Society of Consulting Architectural and Engineering Firms Nepal (SCAEF) – 8 December 2025.
- Webinar #3 on “Increasing Carbon Awareness in Infrastructure Projects” hosted by National Association of Indonesia Consultants (INKINDO) – 26 January 2026.
- Webinar #4 on Claim Management under FIDIC Conditions of Contract hosted by Association of Consulting Engineers Sri Lanka (ACESL) – 27 February 2026.
- Webinar #5 on FIDIC Conditions of Contract – Risks in Risk Balancing due to Particular Conditions hosted by Consulting Engineers Association India (CEAI) – 27 March 2026
- Webinar #6 on Peculiarities of Arbitration under FIDIC Contracts hosted by Association of Consulting Engineers of Uzbekistan (UZACE) – 28 April 2026.

- Webinar #7 on “Introduction to Fire Safety Engineering with Case Studies” hosted by Association of Consulting Engineers Singapore (ACES) – 28 May 2026.

(iii) FAP Webinar Series on Data Centers

The first webinar in this series was hosted by ACEP titled, “Designing Reliable and Resilient Data Centers” held on 3 April 2026.

ACEM is due to host the next webinar on data center in June 2026.

Members are advised to frequently visit the ACEM website for more information on these free webinars.

## 7.2 FACE

FACE is a grouping of the national consulting engineering association in the ASEAN region, and comprises the following organizations:

- ACEM – the Association of Consulting Engineers Malaysia
- INKINDO – National Association of Indonesia Consultants
- ACES – Association of Consulting Engineers Singapore
- CEAT – Consulting Engineers Association of Thailand
- VECAS – Vietnam Engineering Consultant Association
- CECOPHIL – Council of Engineering Consultants of the Philippines
- MICEG – Myanmar International Consulting Engineers Group

ACEM is represented by its President, Ir. Anuar Mohd Aris and Deputy President, Ir. Ahmad Rashidi b Zainudin in the Governing Board of FACE.

FACE GAM was held on 20 August 2025 at the Bali Beach Hotel, Indonesia during which the Association of Consulting Engineers Singapore (ACES) handed over the chair of FACE to ACEM. Ir. Anuar Mohd Aris (President) and Ir. Chong Chew Fan (Immediate Past President) represented ACEM at the GAM.



## 8.0 GREENBUILDINGINDEX SDN BHD (GSB)

Green Building Index (GBI) is managed by Greenbuildingindex Sdn Bhd (GSB), a company set up by PAM and ACEM, in which ACEM has 40% equity. The Board of Directors comprises 3 members from PAM and 2 members from ACEM. ACEM representatives in the Board are Ir. Chong Chew Fan (Immediate Past President) and Ir. Anuar Mohd Aris (President).

The GBI Accreditation Panel comprises 5 members from PAM and 4 members from ACEM. ACEM representatives are Ir. Dr. N. Jayaseelan, Ir. Foo Kam Fai, Ir. Khamsah bt Rais and Ir. Benny Song.

Members can visit the company's website at [www.greenbuildingindex.org](http://www.greenbuildingindex.org) for the latest updates and news on GBI.

## 9.0 ACEM 62<sup>ND</sup> ANNIVERSARY CELEBRATION

The Association celebrated its 62nd Anniversary Dinner on 23 August 2025 at Le Meridien Putrajaya, with Guest-of-Honour YB Datuk Seri Ahmad Maslan, the Deputy Minister of Works, members and guests.

In conjunction with the anniversary dinner, the following awards were conferred to members/member firms.

### (i) ACEM Engineering Awards 2025

#### Gold Award:

- Zaidun Leeng Sdn Bhd for “Setiawangsa – Pantai Expressway (SPE) – Duke 3 Section 1 – Kerinchi to Salak” in the category “Infrastructure”.
- Arup Jururunding Sdn Bhd for “Merdeka 118, Kuala Lumpur” in the category “Building (Structures)”.



#### Silver Award:

- AECOM Perunding Sdn Bhd for “Klang Valley MRT Putrajaya Line, Kuala Lumpur” in the category “Infrastructure”.
- TY Lin International Sdn Bhd for “The STAR Residences, Kuala Lumpur” in the category “Building (Structures)”.



#### Bronze Award:

- Sepakat Setia Perunding (Sdn) Bhd for “Sungai Besi – Ulu Kelang Elevated Expressway (SUKE) – Section A, Kuala Lumpur and Selangor” in the category “Infrastructure”.



(ii) ACEM Outstanding Consulting Engineer Award 2025

The Council congratulates Dato’ Ir. Dr. Dennis Ganendra for receiving the ACEM Outstanding Consulting Engineer Award 2025.



(iii) ACEM Appreciation Award for Long Serving Members

Ten appreciation awards were conferred to the following members in recognition of their long service and membership with ACEM:

- Ir. Ngu Wang Sieng 280 (1988)
- Ir. Ghazali Bujang 281 (1988)
- Ir. Abdul Manaf b. Ishak 288 (1989)
- Ir. Chen Thiam Leong 325 (1990)
- Ir. Michael Wong Ching Lim 340 (1990)
- Tan Sri Ir. Kunasingam A/L V. Sittampalam 342 (1991)
- Ir. Lee Heuk Ping 345 (1991)
- Ir. Ting Ing Sun 354 (1991)
- Ir. Lou Chi Tong 356 (1991)
- Ir. Khor Chai Huat 373 (1991)



(iv) ACEM Honorary Members

Two distinguished members of the engineering fraternity were nominated by the Council to receive the ACEM honorary membership:

- Y. Bhg. Datuk Wira Ir. Roslan bin Ismail, Ketua Pengarah Kerja Raya.
- Dato’ Ir. Sazali bin Harun, Ketua Pengarah, Lembaga Lebuhraya Malaysia.



# SABAH BRANCH REPORT

## 2025/2026 SESSION

### 1.0 INTRODUCTION

The Executive Committee of the ACEM Sabah Branch is pleased to present its 34th Annual Report for the 2025/2026 session.

### 2.0 MEMBERS OF THE EXECUTIVE COMMITTEE

Chairman	Ir. Song Perng Yeu
Deputy Chairman	Ir. Wah Kheng Haw
Honorary Secretary	Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh
Honorary Treasurer	Ir. Kenny Lo Chau Thai
Immediate Past Chairman	Datuk Ir. Chin Shu Ying
Committee Members	Ir. Hiew Vun Heng Ir. Leong Kah Hau Ir. Mohd. Arzahri b. Abd Rahman Ir. Tan Koh Yon Ir. Silvia Voon Ching Yee

Co-opted Members	Ir. Amirul Hisham Hj Ismail Ir. Chia Khuin Fung Ir. Joe Chow Wai Ming Ir. Fung Yin Khun Ir. Heng Aik Sin Ir. Lee Tet Fon Ir. Lo Chong Chiun Ir. Razalie bin Sindong Ir. Ts. Tan Kok Jyh Ir. Paul Yap Kok Wai
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### 3.0 MEMBERSHIP

Session	Individual Members	Panel Firms
2023/2024	127	44
2024/2025	127	44
2025/2026	137	46

### 4.0 CHAIRMAN'S ATTENDANCE AT ACEM COUNCIL MEETINGS

Council meetings were held every third Saturday of the month. There was a total of eleven (11) meetings conducted for the period of June 2025 to April 2026. The Branch Chairman, Ir. Song Perng Yeu attended all eleven meetings.

### 5.0 ACTIVITIES

The following activities were carried out during the period of May 2025 to April 2026.

#### 5.1 Annual General Meeting

The 33rd Annual General Meeting was held on 27 May 2025. The meeting was held in Hakka Hall and was attended by 44 members.

## 5.2 ACEM Sabah Branch Education Incentive Award 2025 (EIA 2025)

ACEM Sabah Branch presented its Education Incentive Award 2025 on 2 January 2026 to children of ACEM Sabah members who achieved outstanding academic results in 2024. A total of 19 prizes were awarded to recipients from Primary 1 to SPM level and for sports and extracurricular activities.

## 5.3 ACEM Sabah Branch 33rd Anniversary Dinner

The ACEM Sabah Branch Dinner was successfully held on 9 August 2025, at Hilton Hotel Kota Kinabalu, Sabah. The Organising Chairman for the 33rd Anniversary Dinner was Ir. Mohd Arzahari Abd Rahman. The Guest of Honour was YB Datuk Ir. Shahelmey Yahya, the Deputy Chief Minister III cum Public Works Minister, Sabah. The ACEM President, Ir. Anuar b. Mohd Aris, ACEM Immediate Past President, Ir. Chong Chew Fan and ACEM Sarawak Branch Chairman, Ir. Rudy Zulfika b. Yusof also attended the dinner. The highlight of the dinner was the handing over of branch chairmanship from YB Datuk Ir. Chin Shu Ying to the new session Chairman, Ir. Song Perng Yeu.

## 5.4 Seminars/Courses

The following seminars and courses were organized by ACEM Sabah Branch (ACEMS) during the 2025/2026 Session.

No	Date(s)	Activities
1	21 May 2025	ACEM Sabah One Day Course for Resident Engineers on “The Roles & Responsibilities of Resident Engineer”  Speaker: Ir. Amirul Hisham Hj Ismail
2	18 September 2025	Case Study on Usage of ChatGPT in Technical Design  Speaker: Ir. Shah Izzni Talif
3	23 September 2025	Half-day Talk on “Professional Indemnity Insurance Engineers & Consultant”  Speakers: Ms. Zaiwati Yahya & Ms. Manpreet Kaur Gill
4	13 October 2025	Half-day Presentation on “BIM Adoption (Design, Verification and As-built)”  Speaker: Mr. Razak Wong Chen Keng @ Razak B. Chong Ming
5	9 January 2026	IEMS-ACEMS Seminar on “The Use of Bamboo Geotextile Composite System in Soft Ground Engineering”  Speakers: Dr. Tioh Ngee Heng & Ir. Lim Keh Seng
6	15, 16, 22 & 23 January 2026	ACEM Sabah Induction Course for New M&E Engineers  Speakers: 1. Ir. Tan Yoke Lee 2. Ir. Chia Khuin Fung 3. Ir. Wong Keng Chew 4. Ir. Peter Wong Neng Kwong

No	Date(s)	Activities
7	21 January 2026	Technical Sharing Session with DBKK and DOSH: Engineering and Regulatory Updates.  Speakers: DOSH & DBKK
8	8 April 2026	IEMS-ACEMS Webinar Series (Civil): End-to-End Civil Design for Infrastructure – Site, Roads & Highways  Speakers: 1. Mr. Ranit Deb 2. Ms. Shivani Mankar 3. Mr. Swarup Mondal
9	9 April 2026	IEMS-ACEMS Webinar Series (Structural): Complete Workflow for Structural Analysis and Design for Building & Industrial Structures  Speakers: Mr. Regal Mohanty and Mr. Swarup Mondal
10	9 April 2026	IEMS-ACEMS Webinar Series (Geotechnical): Mitigating Geo-structural Risk through Advanced Analysis  Speakers: Mr. Xing-Cheng Lin and Ms. Ja Mie How
11	14 April 2026	IEMS-ACEMS Webinar Series (Hydraulic & Hydrology): Smart & Sustainable Water Distribution – Integrated Pipe-to-Pump Modeling and Design  Speakers: 1. Mr. Akshay Sawant 2. Mr. Aimi Hazwan Azizan
12	28 April 2026	IEMS-ACEMS 1-Day Seminar on “Repair & Rehabilitation of Concrete Structures: Methods & Materials”  Speaker: Ir. Parnam Singh

### 5.5 Executive Committee

Eleven (11) Executive Committee meetings were held during the session. Apart from this, the Executive Committee has also participated in the following activities:

No.	Activities
1	<p><b>Ministry of Local Government &amp; Housing, Sabah</b></p> <p>i. Mesyuarat Membincangkan UBBL (Amendments)</p> <ul style="list-style-type: none"> <li>12 June 2025: Attended by Ir. Lee Tet Fon.</li> </ul>

No.	Activities
	<ul style="list-style-type: none"> <li>ii. Mesyuarat mengenai Mengemaskini Draf Manual Proses Permohonan dan Kelulusan Permit Pembinaan di Sabah <ul style="list-style-type: none"> <li>• 9 September 2025: Attended by Ir. Lee Tet Fon.</li> <li>• 19 September 2025: Attended by Ir. Lee Tet Fon.</li> <li>• 29 &amp; 30 October 2025: Attended by Ir. Lee Tet Fon and Ir. Hiew Vun Heng.</li> <li>• 3 March 2026: Attended by Ir. Benny Song.</li> </ul> </li> <li>iii. Mesyuarat Membincangkan Uniform Building By-Laws 2022 dan Provisional Index and Storey Plan <ul style="list-style-type: none"> <li>• 11 February 2026: Attended by Ir. Lee Tet Fon.</li> </ul> </li> </ul>
2	<p><b>Dewan Bandaraya Kota Kinabalu (DBKK)</b></p> <ul style="list-style-type: none"> <li>i. Traffic Technical Sub-Committee Meeting <ul style="list-style-type: none"> <li>• 16 July 2025: Attended by Ir. Lee Tet Fon.</li> <li>• 1 August 2025: Attended by Ir. Lee Tet Fon.</li> <li>• 18 August 2025: Attended by Ir. Lee Tet Fon.</li> <li>• 21 October 2025: Attended by Ir. Lee Tet Fon.</li> <li>• 11 November 2025: Attended by Ir. Tan Koh Yon.</li> <li>• 30 January 2026: Attended by Ir. Lee Tet Fon.</li> <li>• 13 March 2026: Attended by Ir. Lee Tet Fon.</li> <li>• 20 April 2026: Attended by Ir. Lee Tet Fon.</li> </ul> </li> <li>ii. Mesyuarat Penyelarasan Cadangan Pembinaan Jalan di antara Jalan Aru dan Jalan Tanjung Aru <ul style="list-style-type: none"> <li>• 29 August 2025: Attended by Ir. Lee Tet Fon.</li> <li>• 13 March 2026: Attended by Ir. Lee Tet Fon.</li> </ul> </li> <li>iii. Mesyuarat Jawatankuasa Penyemakan Laporan Penilaian Integriti Struktur Bangunan <ul style="list-style-type: none"> <li>• 6 March 2026: Attended by Ir. Lee Tet Fon and Ir. James Leong.</li> </ul> </li> </ul>
3	<p><b>Jabatan Bomba &amp; Penyelamat Negeri Sabah</b></p> <ul style="list-style-type: none"> <li>i. Dialogue with Bomba <ul style="list-style-type: none"> <li>• 1 April 2026: Attended by Ir. Benny Song, Ir. Chia Khuin Fung, James Leong, Ir. Heng Aik Sin, Ir. Wah Kheng Haw and Ir. Silvia Voon.</li> </ul> </li> </ul>
4	<p><b>Sabah Electricity Sdn Bhd (SESB)</b></p> <ul style="list-style-type: none"> <li>i. Energisation of the Sabah-Sarawak Power Grid Interconnection Project <ul style="list-style-type: none"> <li>• 24 January 2026: Attended by Ir. Benny Song.</li> </ul> </li> <li>ii. Briefing Session with Sabah Business Associations and Chambers of Commerce <ul style="list-style-type: none"> <li>• 2 February 2026: Attended by Ir. Heng Aik Sin.</li> </ul> </li> <li>iii. Majlis Pelancaran Electricity Supply Application Handbook (ESAH 2.0) Sabah Electricity <ul style="list-style-type: none"> <li>• 19 November 2025: Attended by Ir. Silvia Voon.</li> </ul> </li> </ul>

No.	Activities
	iv. Majlis Perasmian Projek Battery Energy Storage System (BESS) 100 MW, Lahad Datu <ul style="list-style-type: none"> <li>• 12 December 2025: Attended by Ir. Kenny Lo, Ir. Silvia Voon and Ir. Lo Chong Chiun.</li> </ul>
5	<b>Energy Commission of Sabah (ECoS)</b> <ol style="list-style-type: none"> <li>i. Collaboration Discussion between ECoS, ACEM, IEM and PES               <ul style="list-style-type: none"> <li>• 8 August 2025: Attended by Ir. Benny Song and Ir. Wah Kheng Haw.</li> </ul> </li> <li>ii. Bengkel Bersepadu Pengurusan Keselamatan Hak Laluan/Right-of-Way (ROW) Paip Gas Di Sabah               <ul style="list-style-type: none"> <li>• 30 September – 1 October 2025: Attended by Ir. Benny Song and Ir. Silvia Voon.</li> </ul> </li> <li>iii. Bengkel No. 1 Sabah Energy Efficiency Action Plan (SEEAP)               <ul style="list-style-type: none"> <li>• 29 January 2026: Attended by Ir. Daniel Soo Thang Wah.</li> </ul> </li> <li>iv. Bengkel No. 2 Sabah Energy Efficiency Action Plan (SEEAP)               <ul style="list-style-type: none"> <li>• 22 April 2026: Attended by Ir. Lim Kwan Sing.</li> </ul> </li> </ol>
6	<b>CIDB Sabah</b> <ol style="list-style-type: none"> <li>i. Mesyuarat Sesi Libat Urus Bersama Penggiat Industri ICW Borneo Sabah 2026               <ul style="list-style-type: none"> <li>• 29 February 2026: Attended by Ir. Benny Song.</li> </ul> </li> </ol>
7	<b>Board of Engineers, Malaysia (BEM)</b> <ol style="list-style-type: none"> <li>i. BEM Roadshow &amp; BEM Open Day 2025: Invitation as a Panellist for the Town Hall session: Amendments to UBBL Sabah (CCC)               <ul style="list-style-type: none"> <li>• 24 September 2025: Represented by Ir. Lee Tet Fon.</li> </ul> </li> </ol>
8	<b>Courtesy Calls</b> <p>11 courtesy calls were made/received during the session of 2025/2026, namely:</p> <ol style="list-style-type: none"> <li>i. KKR Sabah Minister, YB Datuk Ir. Shahelmey Yahya on 5 June 2025.</li> <li>ii. Koridor Utiliti Sabah Sdn Bhd on 26 August 2025.</li> <li>iii. DBKK Director General, Datuk Sr. Lifred Wong on 4 September 2025.</li> <li>iv. Nominated State Assemblyman, YB Datuk Ir. Chin Shu Ying on 5 February 2026.</li> <li>v. Chairman of SOGDC, YB Datuk Ir. Shahelmey on 5 February 2026.</li> <li>vi. KKRU Sabah Minister, YB Datuk Seri Panglima Dr. Joachim Gunsalam on 20 February 2026.</li> <li>vii. Courtesy Call from Sabah Plumber Association on 24 February 2026.</li> <li>viii. MINDET Sabah Minister, YB Datuk Ewon Benedict on 9 March 2026.</li> <li>ix. Penampang Municipal Council on 14 April 2026.</li> <li>x. Courtesy Call from Sabah Plumber Association on 16 April 2026.</li> <li>xi. Nominated State Assemblyman, YB Datuk Roger Chin on 16 April 2026.</li> </ol>

No.	Activities
9	<p><b>CSR Activity</b></p> <p>ACEM Sabah has organised a CSR activity during the session – “Back to School Programme” at SK Termunong, Tuaran, Sabah on 8 April 2026. The programme was attended by Ir. Benny Song Perng Yeu, Ir. James Leong and Ir. Ts. Tan Kok Jyh.</p>
10	<p><b>Collaboration</b></p> <p>ACEM Sabah has collaborated with IEM Sabah and Sabah Engineers Association (SEA) to organise the Chinese New Year Gathering &amp; Lion Dance Performance on 28 February 2026, attended by members, families, and guests. The Guest of Honour and Special Guest were YB Datuk Ir. Chin Shu Ying and YB Datuk Ir. Shahelmey bin Yahya, the Chairman of SOGDC.</p>

### 5.6 Other Meetings/Activities

ACEM Sabah had also attended numerous meetings/activities with other professional bodies.

No.	Activities
1	<p><b>BICAM</b></p> <p>i. Meeting with BICAM Council Member</p> <ul style="list-style-type: none"> <li>6 April 2026: Attended by Ir. Benny Song.</li> </ul>
2	<p><b>Sabah Plumber Association</b></p> <p>i. Plumbing Asia 2026 Conference &amp; Expo</p> <ul style="list-style-type: none"> <li>25 &amp; 26 April 2026: Attended by Ir. Benny Song, Ir. Fung Yin Khun, Datuk Ir. Ts Amarjit Singh and Ir. Lee Tet Fon as Moderators &amp; Panellists.</li> </ul> <p>ii. Installation Ceremony &amp; Gala Dinner</p> <ul style="list-style-type: none"> <li>26 April 2026: Attended by Ir. James Leong.</li> </ul>
3	<p><b>SHARED A</b></p> <p>i. SHARED A PROPEX 2025 Opening Ceremony</p> <ul style="list-style-type: none"> <li>22 August 2025: Attended by Ir. Wah Kheng Haw.</li> </ul> <p>ii. SHARED A PROPEX 2025 Closing Ceremony</p> <ul style="list-style-type: none"> <li>24 August 2025: Attended by Ir. James Leong.</li> </ul> <p>iii. SHARED A Nite 2025</p> <ul style="list-style-type: none"> <li>25 October 2025: Attended by Ir. Benny Song.</li> </ul>
4	<p><b>Persatuan Arkitek Sabah (PAM Sabah Chapter)</b></p> <p>i. PAM Sabah Chapter 50th Years Anniversary Gala Dinner</p> <ul style="list-style-type: none"> <li>18 July 2025: Attended by Ir. Wah Kheng Haw.</li> </ul>

No.	Activities
5	<p><b>Royal Institution of Surveyors Malaysia (RISM)</b></p> <p>i. RISM Sabah 41st Annual Dinner &amp; Installation</p> <ul style="list-style-type: none"> <li>4 December 2025: Attended by Ir. Kenny Lo.</li> </ul>
6	<p><b>Persatuan Elektrik Sabah (PES)</b></p> <p>i. Persatuan Elektrik Sabah 27th Anniversary Dinner</p> <ul style="list-style-type: none"> <li>6 September 2025: Attended by Ir. Benny Song.</li> </ul>
7	<p><b>Malaysian Medical Association (MMA)</b></p> <p>i. MMA Sabah Branch Annual Dinner &amp; Installation Night 2026</p> <ul style="list-style-type: none"> <li>31 January 2026: Attended by Ir. James Leong.</li> </ul>

## 6.0 FINANCE

For the year from 1 January 2025 to 31 December 2025, the branch made a profit of RM 41,402. The total income and expenditure for the ACEM Sabah Branch were RM 128,910 and RM 87,508 respectively, resulting in a profit of RM 41,402 before tax.

## 7.0 ELECTION OF THE ACEM SABAH BRANCH CHAIRMAN 2026/2027

Ir. Song Perng Yeu was re-elected for a second term as the ACEM Sabah Branch Chairman for the session of 2026/2027 by the non-retiring Executive Committee members during ExCo meeting no. 11 on 21 April 2026.

# SARAWAK BRANCH REPORT

## 2025/2026 SESSION

### 1.0 INTRODUCTION

The Executive Committee of the ACEM Sarawak Branch is pleased to present its 33rd Annual Report for the 2025/2026 session.

### 2.0 MEMBERS OF THE EXECUTIVE COMMITTEE

Chairman	Ir. Rudy Zulfika bin Yusof
Deputy Chairman	Ir. Hii Tiong Koon
Honorary Secretary	Ir. Ong Chet Yun
Honorary Treasurer	Ir. Alphonsus Dorhat Rahani
Immediate Past Chairman	Ir. Wong Leong Teck
Committee Members	Ir. Ahmad Danial Ridwan bin Mohamad Bolhair
	Ir. Clarence Chieng Sie Yii
	Ir. Ts. Kuan Jew Xun
	Ir. Lainus anak Lichok
	Ir. James Ling Chai Haw
	Ir. Ts. Jarvis Ling Sing Kieng
	Ir. Ng Joon Kiat
	Ir. Syed Muhammad Zabeed bin Syed Zakaria
	Ir. Wong Sie Ung
YCC (Sarawak Branch)	Mr. Basil Pandong anak Pian

### 3.0 MEMBERSHIP

Session	Individual Members	Panel Members
2023/2024	136	27
2024/2025	141	26
2025/2026	146	27

### 4.0 CHAIRMAN'S ATTENDANCE AT ACEM COUNCIL MEETINGS

Council meetings are usually held every third Saturday of the month. There was a total of eleven (11) meetings conducted for the period of June 2025 to April 2026. The Branch Chairman, Ir. Rudy Zulfika attended eight (8) Council meetings during the period.

### 5.0 ACTIVITIES

The following activities were carried out during the period of April 2025 to March 2026.

#### 5.1 Executive Committee Meetings and Annual General Meeting

During the session, twelve (12) Executive Committee Meetings were held from April 2025 – March 2026 to deal with matters pertaining to the Branch. The Branch's Annual General Meeting has been scheduled for 16 May 2026 (Saturday).

## 5.2 Educational Activities

No.	Date	Title	Speaker (s)	No. of participants
1	21 April 2025	One-day seminar on "Structural Investigations for Repair & Rehabilitation of Concrete Structures."	Ir. Parnam Singh	32
2	28 April 2025	One-day course on "Consultants in Engineers & Construction Contracts: Duties, Obligations, Rights and Liabilities."	Ir. Harbans Singh	53
3	7 May 2025	One-day seminar on "SUSTOM Submission."	Ir. Irwantee bin Reduan	75
4	8 May 2025	Half-day talk on "Building an Elevated Road on Soft Ground / Peat Soil with Bridge at Grade System."	Ts. Mike Chin Yuan Tai Ir. Tan Ah Chai Dr. Chin Yaw Ming	64
5	14 May 2025	One-day seminar on "Certificate of Completion and Compliance Tutorial & Letter of Release."	Ir. T. L. Chen	10
6	14 August 2025	Webinar talk on "Bentley Systems."	Ms. Aritra Lodh Mr. Swarup Mondal Ms. Shivani Mankar Mr. Saurabi Saxena	30
7	25 August 2025	One-day talk on "Competent Person & Electrical Contractor under the Electricity Rules, 1999 and Development of Circulars & Standards for the Electricity Industry in Sarawak."	Ts. Mollie Anak Urai (EIU) Ts. Hajah Happy Fadzilla Ali binti Punjabi (EIU)	62
8	27 September 2025	Technical visit to CMS Cement Plant at Mambong, Siburan, Kuching		6
9	21 – 23 October 2025	3-day Induction Course for Civil & Structural Engineers 2025	Ir. A. Dorhat Rahani Ir. Dr. Hii Ching Poon Ir. Chai Kwang Chen Ir. Annastesia Sulastri binti Salleh Ir. Dr. Choo Chung Siung Mr. Law Cheng Yang Ir. PooH Yih Fang Ir. Ong Chet Yun Ir. Voon Chi Zen	17

No	Date	Title	Speaker (s)	No. of participants
10	4 November 2025	One-day seminar on “Sustainable & Resilient Solutions for Coastal and River Engineering.”	Ir. Dr. Lee Lin Dr. Henry Tan Ir. Irman Tan bin Sofian Tan Ir. Albert Lim Lum Kong Asst. Prof Dr. Chew Soon Hoe	63

### 5.3 Courtesy Visits

The following courtesy visit was organized by the Sarawak Branch in 2025.

No	Date	Activity
1	17 September 2025	Ir. Ts. Muhammad Randie bin Abdullah, new Director of Electricity Supply, Ministry of Utility and Telecommunication, Sarawak (MUTS).  <i>Attended by ACEM members.</i>

### 5.4 Other Activities, Meetings and Representations

No.	Date	Activity
1	16 April 2025	<b>Swinburne Sarawak Course Advisory Meeting 2025</b> Swinburne University of Technology of Sarawak. <i>Attended by Ir. Ong Chet Yun.</i>
2	22 April 2025	<b>Engagement Session with SAMUDAH regarding “Challenges Faced by Consultants in Obtaining Wayleave Approvals for Utility Installations”</b> Economic Planning Unit Sarawak <i>Attended by ACEM members.</i>
3	12 June 2025	<b>Meeting on Building Ordinance and Bylaws, 2025</b> Ministry of Public Health, Housing & Local Government, Sarawak. <i>Attended by Ir. Hii Tiong Koon.</i>
4	29 July 2025	<b>Meeting on “Requirements for Submission of GIS Data Upon Turnkey Project Completion”</b> Sarawak Energy Berhad. <i>Attended by Ir. Wong Leong Teck and Ir. Ts. Jarvis Ling Sing Kieng.</i>
5	22 August 2025	<b>Opening Ceremony of “SHEDA Property Expo 2025 and SHEDA Encore Conference”</b> Sarawak Housing and Real Estate Developers’ Association (SHEDA). <i>Attended by Ir. Rudy Zulfika bin Yusof.</i>

No.	Date	
6	4 September 2025	<b>Conference on “Sarawak Leads: The Future of Sustainable Facility Management Starts Here”</b> CIDB <i>Attended by Ir. Rudy Zulfika bin Yusof.</i>
7	17 September 2025	<b>Swinburne Sarawak EAC Accreditation Meeting with Stakeholders</b> Swinburne University of Technology, Sarawak. <i>Attended by Ir. Ong Chet Yun.</i>
8	27 & 28 September 2025	<b>BEM Roadshow in Kuching, Sarawak</b> Board of Engineers Malaysia (BEM) <i>Attended by Ir. William Tan Khoon Lee (panellist for the town hall session).</i>
9	28 October 2025	<b>Swinburne Sarawak 25th Anniversary Gala Dinner</b> Swinburne University of Technology, Sarawak <i>Attended by Ir. Ong Chet Yun.</i>
10	28 October 2025	<b>Meeting of Board of Examiners (BOE) No. 6 Bil 1/2025 (Gas Distribution)</b> Ministry of Utility and Telecommunication Sarawak (MUTS) <i>Attended by Ir. Wong Sie Ung</i>
11	29 October 2025	<b>Anniversary Dinner and Engineers Award 2025</b> Gabungan Jurutera Perunding Bumiputera Sarawak (GJBPS) <i>Attended by Ir. Rudy Zulfika bin Yusof.</i>
12	1 November 2025	<b>SHEDA Annual Dinner and Excellence Award 2025</b> Sarawak Housing and Real Estate Developers' Association (SHEDA) <i>Attended by Ir. Rudy Zulfika bin Yusof &amp; Ir. Wong Sie Ung</i>
13	5 November 2025	<b>Meeting on “Stakeholder Engagement Session on Sarawak Urban Stormwater Management (SUSTOM) Guideline”</b> Drainage & Irrigation Department (DID Sarawak) <i>Attended by ACEM members</i>
14	10 November 2025	<b>Meeting on Sarawak Housing Coordination Committee (SHCCM) Bil. 1/2025</b> Ministry of Public Health, Housing and Local Government (MPHLG) Sarawak <i>Attended by Ir. Hii Tiong Koon.</i>
15	14 November 2025	<b>Meeting on Board of Examiners/BOE No. 54 (EIU)</b> Ministry of Utility and Telecommunication Sarawak (MUTS) <i>Attended by Ir. Clarence Chieng Sie Yii.</i>

No.	Date	
16	3 December 2025	<b>Meeting on Large Solar Connection to Sarawak Grid System</b> Ministry of Utility and Telecommunication Sarawak (MUTS) <i>Attended by Ir. Ts. Jarvis Ling Sing Kieng.</i>
17	3 December 2025	<b>Professional Dialogue with Jabatan BOMBA dan Penyelamat Malaysia (JBPM) Negeri Sarawak</b> Jabatan BOMBA dan Penyelamat Malaysia (JBPM) Negeri Sarawak <i>Attended by Ir. Christopher Lee Poh Hock</i>
18	18 December 2025	<b>Meeting on “Perbincangan Mengenai Sarawak Building Board di Bawah Sarawak Building Ordinance”</b> Ministry of Public Health, Housing and Local Government (MPHLG) Sarawak <i>Attended by Ir. Hii Tiong Koon.</i>
19	19 December 2025	<b>IEM Sarawak Branch Annual Dinner 2025</b> The Institution of Engineers Malaysia (IEM) Sarawak Branch <i>Attended by Ir. Rudy Zulfika bin Yusof.</i>
20	10 – 12 February 2026	<b>Mesyuarat Berkenaan Penyemakan Undang-undang Kecil Building ByLaws, Qualified Person Rules and Accreditation</b> Ministry of Public Health, Housing and Local Government (MPHLG) <i>Attended by Ir. Rudy Zulfika bin Yusof.</i>

### 5.5 Professional Assessment Examination (PAE)

The Sarawak Branch hosted PAE for fifty-nine (59) candidates from Sarawak from January to December 2025 at Branch's office, Kuching.

### 6.0 REPRESENTATION IN VARIOUS ORGANISATIONS/AGENCIES FOR SESSION 2025/2026

The Sarawak Branch is involved/represented in various organisations/agencies in the State as listed below.

No.	Organisation/Agency	Representative(s)
1	Sarawak Housing and Real Estate Developers' Association (SHEDA)	Ir. Clarence Chieng Sie Yii
2	Board of Examiners under the Electrical Inspectoral Unit, Ministry of Utility and Telecommunication Sarawak	Ir. Clarence Chieng Sie Yii (service term from 1 February 2024 – 31 January 2027)
3	Joint Liaison Committee (PAM, IEM, ACEM, ISP) under the Ministry of Public Health, Housing and Local Government Sarawak	Chairman, ACEM (Sarawak Branch)
4	Ministry of Public Health, Housing and Local Government Sarawak (State Housing Committee, Permanent Member)	Chairman, ACEM (Sarawak Branch)

No.	Organisation/Agency	Representative(s)
5	Swinburne University of Technology, Sarawak Campus (Advisory Committee Members for Engineering courses)	Civil Engineering course • Ir. Ong Chet Yun
6	PUSAKA Sarawak Bamboo Industry (Technical Development Committees)	Ir. Wong Sie Ung
7	Drainage & Irrigation Department (DID) – SUSToM	Ir. Ong Chet Yun
8	Jabatan BOMBA dan Penyelamat Malaysia Negeri Sarawak	Ir. Clarence Chieng Sie Yii
9	Ministry of Utility and Telecommunications Sarawak	Ir. Clarence Chieng Sie Yii
10	Malaysia Water Association (MWA) (Sarawak Branch)	Ir. Ong Chet Yun
11	Sarawak Energy Berhad (SEB)	Ir. James Ling Chai Haw Ir. Wong Leong Teck
12	BEM Working Group on Scale of Fees	Ir. William Tan Khoon Lee
13	JSM Working Group for Sewerage	Mr. Edmund Kiu Fua Puen
14	MPLHGS Working Group for SBO (Sarawak Building Ordinance)	Ir. Hii Tiong Koon
15	BEM Working Group for Professional Practice	Ir. William Tan Khoon Lee
16	Inspector of Work (IOW)	Ir. Ts. Jarvis Ling Sing Kieng
17	Jabatan Kerja Raya (Sarawak)	Ir. Rudy Zulfika bin Yusof
18	Board of Examiners under the Gas Distribution Unit, Ministry of Utility and Telecommunication Sarawak	Ir. Wong Sie Ung (service term from 1 February 2024 – 31 January 2027)
19	Sarawak Building Board Committee Members	IIr. Rudy Zulfika bin Yusof (Civil & Structural Engineering Discipline) Ir. Abang Asri bin Ariffin (Mechanical & Electrical Engineering Discipline)

## 7.0 FINANCE

For the period from 1 January 2025 to 31 December 2025, the Sarawak Branch recorded a loss before taxation of (RM1,770). The Sarawak Branch's total income and expenditure were RM115,426 and RM117,196 (including depreciation) respectively.



ASSOCIATION OF CONSULTING ENGINEERS MALAYSIA

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# REPORT AND FINANCIAL STATEMENTS

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Registration No. 196301000185 (5070-M)

**The Association of Consulting Engineers Malaysia**  
**and its Subsidiary**  
*(Incorporated in Malaysia)*

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**Report and Financial Statements**  
*31 December 2025*

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Registration No. 196301000185 (5070-M)

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# **The Association of Consulting Engineers Malaysia and its Subsidiary**

*(Incorporated in Malaysia)*

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## **Corporate Index**

### **ACEM Council**

#### **President:**

Ir. Anuar Bin Mohd Aris

#### **Deputy President:**

Ir. Ahmad Rashidi Bin Zainudin @ Nordin

#### **Honorary Secretary:**

Ir. Sharifah Azlina bt Raja Kamal Pasmah

#### **Honorary Treasurer:**

Ir. Ahmad Masyhur Bin Jahaya

#### **Ordinary Council Members:**

Ir. Chong Chew Fan

Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh

Ir. Amin Bin Ramli

Ir. Amirul Hisham Bin Ismail

Ir. Foo Kam Fai

Ir. Khamsah Binti Rais

Dato' Ir. Wan Razali Bin Wan Muda

Ir. Shah Izzni Talif Bin Mohd Adnan

Ir. Benny Song Perng Yeu (Chair, Sabah branch)

Ir. Rudy Zulfika Bin Yusof (Chair, Sarawak branch)

### **Secretary**

Choong Yoke Leng

(LS 0000016) (SSM PC No. 201908002530)

### **Auditors**

Khoo Wong & Chan (AF: 0736)

*Chartered Accountants*

8.06 - 8.08, 8th. Floor,  
Plaza First Nationwide,  
161, Jalan Tun H.S. Lee,  
50000 Kuala Lumpur,  
W.P. Kuala Lumpur,  
Malaysia.

### **Principal bankers**

Public Bank Berhad

CIMB Bank Berhad

AmBank (M) Berhad

Alliance Bank Berhad

Alliance Islamic Bank Berhad

Registration No. 196301000185 (5070-M)

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## The Association of Consulting Engineers Malaysia and its Subsidiary

*(Incorporated in Malaysia)*

### Council Members Report for the financial year ended 31 December 2025

The Council members have pleasure in submitting their report together with the audited financial statements of the Group and of the Association for the year ended 31 December 2025.

#### Principal activities

The principal activity of the Association is to promote the advancement of the profession of consulting engineering.

The principal activities of the subsidiary and associate are described in Notes 10 and 11 to the financial statements respectively.

#### Financial results

	Group RM	Association RM
Profit before taxation	1,005,617	174,755
Taxation	(45,585)	(32,000)
Profit for the financial year	960,032	142,755
Other comprehensive income for the financial year, net of tax	-	-
Total comprehensive income for the financial year attributable to members of Association	960,032	142,755

#### Movements on reserves and provisions

There were no material transfers to or from reserves and provisions during the financial year.

#### Council members

The Council members in office during the financial year and up to the date of this report are:

Ir. Sharifah Azlina bt Raja Kamal Pasmah	
Ir. Amirul Hisham Bin Hj. Ismail	
Ir. Chong Chew Fan	
Ir. Foo Kam Fai	
Ir. Ahmad Rashidi Bin Zainudin @ Nordin	
Ir. Anuar Bin Mohd Aris	
Ir. Amin Bin Ramli	
Ir. Shah Izzni Talif Bin Mohd Adnan	
Ir. Khamsah Binti Rais	
Ir. Rudy Zulfika Bin Yusof	
Datuk Ir. Ts. Gs. Br. PMr. Dr. Amarjit Singh	
Ir. Ahmad Masyhur Bin Jahaya	(Appointed on 21.06.2025)
Ir. Benny Song Perng Yeu	(Appointed on 21.06.2025)
Dato' Ir. Wan Razali Bin Wan Muda	(Appointed on 21.06.2025)
Ir. Sundraraj A/L A. Krishnasamy	(Retired on 21.06.2025)
Datuk Ir. Chin Shu Ying	(Retired on 21.06.2025)

Registration No. 196301000185 (5070-M)

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## **The Association of Consulting Engineers Malaysia and its Subsidiary**

*(Incorporated in Malaysia)*

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### **List of Directors of subsidiary**

Pursuant to Section 253 of the Companies Act 2016, the list of Directors of the subsidiary during the financial year and up to the date of this report is as follows:

Ir. Chong Chew Fan  
Ir. Anuar Bin Mohd Aris  
Ir. Ahmad Rashidi Bin Zainudin @ Nordin

### **Council members' interests**

None of the Council members who held office at the end of the financial year had a beneficial interest in any shares or debentures of the Association and its related corporations according to the register kept by the Association for the purposes of *Section 59* of the *Companies Act, 2016*.

### **Council members' benefits**

Since the end of the previous financial year, no Council members of the Association has received or become entitled to receive a benefit (other than the benefits shown under Council members' Remuneration) by reason of a contract made by the Association or a related corporation with Council members or with a firm of which the Council members is a member, or with an entity in which the Council members has a substantial financial interest.

Neither during nor at the end of the financial year, was the Association a party to any arrangements whose object was to enable the Council members to acquire benefits by means of the acquisition of shares in or debentures of the Association or any other body corporate.

### **Other statutory information**

Before the financial statements of the Group and of the Association were prepared, the Council members took reasonable steps to:

- (i) ascertain that proper action had been taken in relation to the writing off of bad debts and the making of provision for doubtful debts and satisfied themselves that all known bad debts had been written off and that adequate provision had been made for doubtful debts; and
- (ii) ensure that any current assets, which were unlikely to be realised in the ordinary course of business including the values of current assets as shown in the accounting records of the Group and of the Association had been written down to an amount which the current assets might be expected so to realise.

At the date of this report, the Council Members are not aware of any circumstances which:

- (i) would render the amounts written off for bad debts or the amount of the provision for doubtful debts inadequate to any substantial extent; or
- (ii) would render the values attributed to current assets in the financial statements of the Group and of the Association misleading; or
- (iii) have arisen which would render adherence to the existing method of valuation of assets or liabilities of the Group and of the Association misleading or inappropriate.

Registration No. 196301000185 (5070-M)

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## **The Association of Consulting Engineers Malaysia and its Subsidiary**

*(Incorporated in Malaysia)*

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### **Other statutory information** (continued)

At the date of this report, there does not exist any:

- (i) charge on the assets of the Group and of the Association which has arisen since the end of the financial year which secures the liabilities of any other person; or
- (ii) contingent liability of the Group and of the Association which has arisen since the end of the financial year.

No contingent or other liability of the Group and of the Association has become enforceable, or is likely to become enforceable within the period of twelve months after the end of the financial year which, in the opinion of the Council members, will or may affect the ability of the Group and of the Association to meet their obligations when they fall due.

At the date of this report, the Council members are not aware of any circumstances not otherwise dealt with in this report or the financial statements of the Group and of the Association which would render any amount stated in the financial statements of the Group and of the Association misleading.

In the opinion of the Council members:

- (i) the results of the operations of the Group and of the Association during the financial year were not substantially affected by any item, transaction or event of a material and unusual nature; and
- (ii) there has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely to affect substantially the results of the operations of the Group and of the Association for the financial year in which this report is made.

### **Subsidiary**

- (i) Details of subsidiary:

Details of subsidiary are disclosed in Note 10 to the financial statements.

- (ii) Independent auditors' reports on the financial statements of the subsidiary:

Independent auditors' reports on the financial statements of the subsidiary did not contain any qualifications or any adverse comment made under Section 266(3) of the Companies Act 2016.

- (iii) Subsidiary's holding of shares in the holding Association and other related corporations:

None of the subsidiary had any interest in shares in the holding Association and other related corporations during the financial year.

### **Council members' remuneration**

There was no remuneration for Council members of the Group and of the Association during the financial year.

Registration No. 196301000185 (5070-M)

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## The Association of Consulting Engineers Malaysia and its Subsidiary

*(Incorporated in Malaysia)*

### Indemnity given to or insurance effected for any Council members, officers or auditors

There was no indemnity given to or insurance effected for any Council members, officers or auditors of the Group and of the Association in accordance with Section 289 of the Companies Act 2016, other than the following:

The Association undertakes to compensate and indemnify the Council members to the full amount of any claims, loss, damages and expenses (including legal expenses) which they may sustain or be deemed to have been sustain during their tenure as nominee Directors of the Association's associate and in the exercise of their duty as may be directed by the Association.

The Association further indemnify and save the Council members harmless from and against all actions, proceedings, loss, charges, damages, expenses, claims and demands which may brought or made against the Council members by any parties relating their Directorship in the Association's associate and acting for and on behalf of the Association as its representative.

### Ultimate holding company

The Association is not a subsidiary of another corporation at the end of the financial year.

### Auditors

Auditors' remunerations of the Group and of the Association for the financial year ended 31 December 2025 were as follows:-

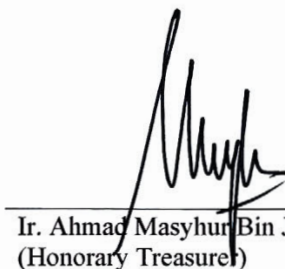
	Group RM	Association RM
Audit fee	21,400	19,000

Messrs. Khoo Wong & Chan have indicated their willingness to continue in office.

On behalf of the Council,



Ir. Anuar Bin Mohd Aris  
(President)



Ir. Ahmad Masyhur Bin Jahaya  
(Honorary Treasurer)

Kuala Lumpur,

27 APR 2026

Registration No. 196301000185 (5070-M)

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**The Association of Consulting Engineers Malaysia  
and its Subsidiary**  
(Incorporated in Malaysia)

**Statement by Council**

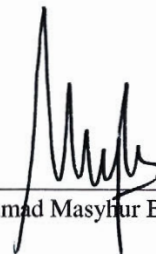
Pursuant to Section 251 (2) of the Companies Act 2016

We, **Ir. Anuar Bin Mohd Aris** (MyKad No. 620603-01-5461) and **Ir. Ahmad Masyhur Bin Jahaya** (MyKad No. 750920-71-5109) being the Council members of **The Association of Consulting Engineers Malaysia** do hereby state on behalf of the Council that in our opinion, the financial statements set out on pages 11 to 46 give a true and fair view of the financial position of the Group and of the Association as at 31 December 2025 and of their financial performance, changes in funds and cash flows for the year ended on that date in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

On behalf of the Council,



Ir. Anuar Bin Mohd Aris



Ir. Ahmad Masyhur Bin Jahaya

Kuala Lumpur,

27 APR 2026


**Statutory Declaration**

Pursuant to Section 251 (1) (b) of the Companies Act 2016

I, **Ir. Ahmad Masyhur Bin Jahaya** (MyKad No. 750920-71-5109), being the Council member primarily responsible for the accounting records and financial management of **The Association of Consulting Engineers Malaysia**, do solemnly and sincerely declare that the financial statements set out on pages 11 to 46 are to the best of my knowledge and belief, correct and I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Statutory Declarations Act, 1960*.

Subscribed and solemnly declared by )  
Ir. Ahmad Masyhur Bin Jahaya )  
MyKad No. 750920-71-5109 )  
at **Kuala Lumpur** in the )  
**Federal Territory** )  
on )

27 APR 2026

  
Ir. Ahmad Masyhur Bin Jahaya

Before me,



220, JALAN TUN SAMBANTHAN,  
50470 KUALA LUMPUR

Registration No. 196301000185 (5070-M)

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## **Khoo Wong & Chan** (AF: 0736)

### *Chartered Accountants*

8.06 – 8.08, 8th. Floor,  
Plaza First Nationwide,  
161, Jalan Tun H. S. Lee,  
50000 Kuala Lumpur,  
W.P. Kuala Lumpur.

## **Independent Auditors' Report To the Members of The Association of Consulting Engineers Malaysia**

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### **Report on the Audit of the Financial Statements**

#### **Opinion**

We have audited the financial statements of **The Association of Consulting Engineers Malaysia**, which comprise the statements of financial position as at 31 December 2025, and the statements of comprehensive income, statements of changes in funds and statements of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information, as set out on pages 11 to 46.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Group and of the Association as at 31 December 2025 and of their financial performance, changes in funds and cash flows for the year then ended in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

#### **Basis for Opinion**

We conducted our audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Independence and Other Ethical Responsibilities*

We are independent of the Group and of the Association in accordance with the By-Laws (on Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants ("By-Laws") and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code"), and we have fulfilled our other ethical responsibilities in accordance with the By-Laws and the IESBA Code.

#### **Information Other Than the Financial Statements and Auditors' Report Thereon**

The Council Members of the Association are responsible for the other information. The other information comprises the Council's Report but excludes the financial statements of the Group and of the Association and our auditors' report thereon.

Our opinion on the financial statements of the Group and of the Association does not cover the Council's Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements of the Group and of the Association, our responsibility is to read the Council's Report and, in doing so, consider whether the Council's Report is materially inconsistent with the financial statements of the Group and of the Association or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Registration No. 196301000185 (5070-M)

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## **Khoo Wong & Chan** (AF: 0736)

### *Chartered Accountants*

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## **Independent Auditors' Report To the Members of The Association of Consulting Engineers Malaysia**

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### **Information Other Than the Financial Statements and Auditors' Report Thereon** (continued)

If, based on the work we have performed, we conclude that there is a material misstatement of the Council's Report, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of the Council Members for the Financial Statements**

The Council Members of the Association are responsible for the preparation of financial statements of the Group and of the Association that give a true and fair view in accordance with Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia. The Council Members are also responsible for such internal control as the Council Members determine is necessary to enable the preparation of financial statements of the Group and of the Association that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements of the Group and of the Association, the Council Members are responsible for assessing the Group's and the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council Members either intend to liquidate the Group or the Association or to cease operations, or have no realistic alternative but to do so.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements of the Group and of the Association as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with approved standards on auditing in Malaysia and International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with approved standards on auditing in Malaysia and International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements of the Group and of the Association, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Registration No. 196301000185 (5070-M)

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## **Khoo Wong & Chan** (AF: 0736)

### *Chartered Accountants*

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## **Independent Auditors' Report To the Members of The Association of Consulting Engineers Malaysia**

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### **Auditors' Responsibilities for the Audit of the Financial Statements** (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's and of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council Members.
- Conclude on the appropriateness of Council Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's or the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements of the Group and of the Association or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group or the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements of the Group and of the Association, including the disclosures, and whether the financial statements of the Group and of the Association represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements of the Group. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with the Council Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Registration No. 196301000185 (5070-M)

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## **Khoo Wong & Chan (AF: 0736)**

*Chartered Accountants*

8.06 – 8.08, 8th. Floor,  
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161, Jalan Tun H. S. Lee,  
50000 Kuala Lumpur,  
W.P. Kuala Lumpur.

## **Independent Auditors' Report To the Members of The Association of Consulting Engineers Malaysia**

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### **Other Matters**

This report is made solely to the members of the Association, as a body, in accordance with Section 266 of the Companies Act 2016 in Malaysia and for no other purpose. We do not assume responsibility to any other person for the content of this report.



Khoo Wong & Chan  
Chartered Accountants  
(AF: 0736)



Ong Lam Hock @  
Tan Ah Lam  
Partner  
03267/07/2026 J  
Chartered Accountant

Kuala Lumpur,

27 APR 2026

Registration No. 196301000185 (5070-M)

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**The Association of Consulting Engineers Malaysia  
and its Subsidiary**  
*(Incorporated in Malaysia)*

**Statements of Comprehensive Income  
for the year ended 31 December 2025**

	Note	Group		Association	
		2025 RM	2024 RM	2025 RM	2024 RM
Revenue	5	1,297,694	1,077,442	1,297,694	1,077,442
Other operating income		20,896	21,567	-	-
Employee benefits expense		(734,778)	(711,403)	(734,778)	(711,403)
Amortisation and depreciation		(79,603)	(80,531)	(77,247)	(62,580)
Other operating expenses		(335,933)	(329,083)	(304,170)	(318,806)
Finance costs		-	-	(6,744)	(5,688)
Share of post-tax profit of associate		837,341	98,255	-	-
<b>Profit/(loss) before taxation</b>	6	1,005,617	76,247	174,755	(21,035)
Taxation	7	(45,585)	(5,299)	(32,000)	8,068
<b>Profit/(loss) for the financial year</b>		960,032	70,948	142,755	(12,967)
Other comprehensive income for the financial year, net of tax		-	-	-	-
<b>Total comprehensive income/ (expense) for the financial year attributable to members of the Association</b>		960,032	70,948	142,755	(12,967)

The annexed notes form an integral part of the financial statements.

Registration No. 196301000185 (5070-M)

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**The Association of Consulting Engineers Malaysia  
and its Subsidiary**  
(Incorporated in Malaysia)

**Statements of Financial Position as at 31 December 2025**

	Note	Group		Association	
		2025 RM	2024 RM	2025 RM	2024 RM
<b>Assets</b>					
<b>Non-current assets</b>					
Property, plant and equipment	8	1,292,155	1,367,115	290,502	316,321
Right-of-use asset	9	-	-	109,167	155,952
Investment in subsidiary	10	-	-	300,000	300,000
Investment in associate	11	3,167,321	2,329,980	40,000	40,000
		4,459,476	3,697,095	739,669	812,273
<b>Current assets</b>					
Inventories	12	10,960	4,782	10,960	4,782
Other receivables	13	61,591	101,985	58,031	98,425
Current tax assets		-	14,421	-	14,421
Short-term deposits		3,625,656	3,603,071	2,756,185	2,754,496
Cash and bank balances		602,436	372,969	546,793	324,482
		4,300,643	4,097,228	3,371,969	3,196,606
<b>Total assets</b>		<b>8,760,119</b>	<b>7,794,323</b>	<b>4,111,638</b>	<b>4,008,879</b>
<b>Funds and Liabilities</b>					
<b>Funds attributable to members of the Association</b>					
Capital investment fund	14	720,925	702,925	720,925	702,925
Accumulated profits	15	7,973,044	7,013,012	3,214,989	3,072,234
<b>Accumulated funds</b>		<b>8,693,969</b>	<b>7,715,937</b>	<b>3,935,914</b>	<b>3,775,159</b>
<b>Non-current liabilities</b>					
Lease liability	16	-	-	66,477	113,574
<b>Current liabilities</b>					
Lease liability	16	-	-	47,097	44,856
Other payables	17	50,903	77,595	48,503	75,290
Current tax liabilities		15,247	791	13,647	-
		66,150	78,386	109,247	120,146
<b>Total liabilities</b>		<b>66,150</b>	<b>78,386</b>	<b>109,247</b>	<b>120,146</b>
<b>Total equity and liabilities</b>		<b>8,760,119</b>	<b>7,794,323</b>	<b>4,111,638</b>	<b>4,008,879</b>

The annexed notes form an integral part of the financial statements.

Registration No. 196301000185 (5070-M)

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**The Association of Consulting Engineers Malaysia  
and its Subsidiary**  
*(Incorporated in Malaysia)*

**Statements of Changes in Funds  
for the year ended 31 December 2025**

<b>Group</b>	<b>Capital investment fund</b>	<b>Accumulated profits</b>	<b>Accumulated funds</b>
<b>2025</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
At 1 January 2025	702,925	7,013,012	7,715,937
Capital contribution for the financial year	18,000	-	18,000
Profit for the financial year	-	960,032	960,032
Other comprehensive income for the financial year	-	-	-
Total comprehensive income for the financial year	-	960,032	960,032
At 31 December 2025	<u>720,925</u>	<u>7,973,044</u>	<u>8,693,969</u>
<b>2024</b>			
At 1 January 2024	686,925	6,942,064	7,628,989
Capital contribution for the financial year	16,000	-	16,000
Profit for the financial year	-	70,948	70,948
Other comprehensive income for the financial year	-	-	-
Total comprehensive income for the financial year	-	70,948	70,948
At 31 December 2024	<u>702,925</u>	<u>7,013,012</u>	<u>7,715,937</u>

**The annexed notes form an integral part of the financial statements.**

Registration No. 196301000185 (5070-M)

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**The Association of Consulting Engineers Malaysia  
and its Subsidiary**  
*(Incorporated in Malaysia)*

**Statements of Changes in Funds  
for the year ended 31 December 2025**

Association	Capital investment fund	Accumulated profits	Accumulated funds
2025	RM	RM	RM
At 1 January 2025	702,925	3,072,234	3,775,159
Capital contribution for the financial year	18,000	-	18,000
Profit for the financial year	-	142,755	142,755
Other comprehensive income for the financial year	-	-	-
Total comprehensive income for the financial year	-	142,755	142,755
At 31 December 2025	<u>720,925</u>	<u>3,214,989</u>	<u>3,935,914</u>
<b>2024</b>			
At 1 January 2024	686,925	3,085,201	3,772,126
Capital contribution for the financial year	16,000	-	16,000
Loss for the financial year	-	(12,967)	(12,967)
Other comprehensive income for the financial year	-	-	-
Total comprehensive expense for the financial year	-	(12,967)	(12,967)
At 31 December 2024	<u>702,925</u>	<u>3,072,234</u>	<u>3,775,159</u>

The annexed notes form an integral part of the financial statements.

Registration No. 196301000185 (5070-M)

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**The Association of Consulting Engineers Malaysia  
and its Subsidiary**  
*(Incorporated in Malaysia)*

**Statements of Cash Flows  
for the year ended 31 December 2025**

	Group		Association	
	2025 RM	2024 RM	2025 RM	2024 RM
<b>Cash flow from operating activities</b>				
Profit/(loss) before taxation	1,005,617	76,247	174,755	(21,035)
<b>Adjustments for:</b>				
Amortisation and depreciation	79,603	80,531	77,247	62,580
Loss on derecognition of property, plant and equipment	483	15,757	483	15,757
Share of post-tax profit of associate	(837,341)	(98,255)	-	-
Interest income	(114,721)	(120,165)	(93,825)	(98,727)
Interest expense	-	-	6,744	5,688
Operating profit/(loss) before working capital changes	133,641	(45,885)	165,404	(35,737)
(Increase)/decrease in inventories	(6,178)	5,352	(6,178)	5,352
(Increase)/decrease in receivables	40,394	(4,501)	40,394	(6,309)
Increase/(decrease) in payables	(26,692)	11,003	(26,787)	10,998
Cash generated from/(absorbed by) operations	141,165	(34,031)	172,833	(25,696)
Tax paid	(17,717)	(29,129)	(3,932)	(15,562)
Tax refunded	1,009	-	-	-
Net cash from/(used in) operating activities	124,457	(63,160)	168,901	(41,258)
<b>Cash flows from investing activities</b>				
Purchase of property, plant and equipment	(5,126)	(58,338)	(5,126)	(58,338)
Purchase of right-of-use asset (Note A)	-	-	-	-
Interest income received	114,721	120,165	93,825	98,727
Net cash from/(used in) investing activities	109,595	61,827	88,699	40,389

The annexed notes form an integral part of the financial statements.

Registration No. 196301000185 (5070-M)

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**The Association of Consulting Engineers Malaysia  
and its Subsidiary**  
*(Incorporated in Malaysia)*

**Statements of Cash Flows  
for the year ended 31 December 2025**

	Group		Association	
	2025	2024	2025	2024
	RM	RM	RM	RM
<b>Cash flows from financing activities</b>				
Capital investment fund received	18,000	16,000	18,000	16,000
Repayments of lease liability	-	-	(44,856)	(28,712)
Interest paid	-	-	(6,744)	(5,688)
Net cash from/(used in) financing activities	18,000	16,000	(33,600)	(18,400)
Net increase/(decrease) in cash and cash equivalents	252,052	14,667	224,000	(19,269)
Cash and cash equivalents at 1 January	3,976,040	3,961,373	3,078,978	3,098,247
Cash and cash equivalents at 31 December	4,228,092	3,976,040	3,302,978	3,078,978
<b>Analysis of cash and cash equivalents</b>				
Short-term deposits	3,625,656	3,603,071	2,756,185	2,754,496
Cash and bank balances	602,436	372,969	546,793	324,482
	4,228,092	3,976,040	3,302,978	3,078,978

**Note A:**

**Analysis of purchase of right-of-use asset**

Current outlay	-	-	-	187,142
Lease liability arrangement	-	-	-	(187,142)
	-	-	-	-

The annexed notes form an integral part of the financial statements.

Registration No. 196301000185 (5070-M)

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# **The Association of Consulting Engineers Malaysia and its Subsidiary**

*(Incorporated in Malaysia)*

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## **Notes to the Financial Statements 31 December 2025**

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These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

### **1. General information**

#### **1.1 Principal activities**

The principal activity of the Association is to promote the advancement of the profession of consulting engineering.

The principal activities of the subsidiary and associate are described in Notes 10 and 11 to the financial statements respectively.

#### **1.2 Number of employees**

There were 8 (2024: 7) employees employed by the Group and the Association at the end of the financial year other than those Council Members disclosed in the Council Members' report.

#### **1.3 Legal form and domicile**

The Association is a private company limited by guarantee, incorporated and domiciled in Malaysia.

#### **1.4 Registered office and principal place of business**

The address of the registered office and principal place of business is as follows:-

Suite 20-9, Level 20,  
Menara 1MK,  
No. 1, Jalan Kiara,  
Mont' Kiara,  
50480 Kuala Lumpur,  
W.P. Kuala Lumpur.

#### **1.5 Authorisation for issue**

The financial statements were authorised for issue by the Council members on 27 April 2026.

### **2. Financial risk management policies**

The Group and the Association's financial risk management policies seek to ensure that adequate financial resources are available for the development of the Group and the Association's businesses whilst managing their risks. The Group and the Association operate within clearly defined guidelines that are approved by the Council members and the Group and the Association's policies are to forbid speculative transactions.

## **The Association of Consulting Engineers Malaysia and its Subsidiary**

*(Incorporated in Malaysia)*

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### **2. Financial risk management policies (continued)**

The main areas of financial risks faced by the Group and the Association and the policies in respect of the major areas of treasury activity are set out as follows:

#### **2.1 Interest rate risk**

The Group and the Association place surplus funds in the form of short-term deposits with reputable financial institutions to earn interest income based on prevailing market rates. The Group and the Association manage their interest rate risk by placing such funds for the maturity periods of 12 months or less.

#### **2.2 Credit risk**

The credit risk is controlled by the application of credit approvals, limits and monitoring procedures. This is done through reference to published credit ratings by prime financial institutions. In the absence of published ratings, an internal credit review is conducted if the credit risk is material.

#### **2.3 Liquidity and cash flow risks**

The Group and the Association seek to achieve a balance between certainty of funding even in difficult times for the markets or the Group and the Association and a flexible, cost-effective borrowing structure. This is to ensure that at the minimum, all projected net borrowing needs are covered by committed facilities. Also, the objective for debt maturity is to ensure that the amount of debt maturing in any one year is within the Group and the Association's means to repay and refinance.

### **3. Basis of preparation**

#### **3.1 Statement of compliance**

The consolidated financial statements of the Group ("Group") and separate financial statements of the Association ("Association") comply with Malaysian Financial Reporting Standards (MFRSs), International Financial Reporting Standards (IFRSs) and the requirements of the Companies Act 2016 in Malaysia.

#### **3.2 Basis of measurement**

The financial statements of the Group and of the Association have been prepared under the historical cost basis, unless otherwise indicated in the following material accounting policy information.

#### **3.3 Functional and presentation currency**

The financial statements are presented in Ringgit Malaysia (RM), which is the Group's and the Association's functional currency.

Registration No. 196301000185 (5070-M)

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## The Association of Consulting Engineers Malaysia and its Subsidiary

*(Incorporated in Malaysia)*

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### 3. Basis of preparation (continued)

#### 3.4 Use of estimates and judgements

The preparation of financial statements requires Council members to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying amounts of assets and liabilities that are rarely apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

There are no significant areas of estimation uncertainty and critical judgements in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

### 4. Material accounting policy information

#### 4.1 New MFRSs, Amendments to MFRSs and Annual Improvements to MFRSs (“Standards”) that are yet to be effective for current financial year

No early adoption is made by the Group and the Association on the following Standards that are expected to have an application to the Group and the Association’s operations. These Standards have been issued by the MASB, but yet to be effective:-

##### **Effective for financial periods beginning on or after 1 January 2026**

- Amendments to MFRS 7 & MFRS 9      Amendments to the Classification and Measurement of Financial Instruments
- Annual Improvements to MFRS Accounting Standards – Volume 11

##### **Effective for financial periods beginning on or after 1 January 2027**

- MFRS 18      Presentation and Disclosure in Financial Statements

##### **Effective date to be announced**

- Amendments to MFRS 10 & 128      Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

## The Association of Consulting Engineers Malaysia and its Subsidiary

*(Incorporated in Malaysia)*

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### 4.1 New MFRSs, Amendments to MFRSs and Annual Improvements to MFRSs (“Standards”) that are yet to be effective for current financial year (continued)

The initial application of these amendments is expected to have an immaterial impact on the Group and the Association’s financial statements except the following:

#### MFRS 18 Presentation and Disclosure of Financial Statements

MFRS 18 ‘Presentation and Disclosure in Financial Statements’ replaces MFRS 101 ‘Presentation of Financial Statements’ upon its adoption. The new standard sets out new requirements for presentation and disclosures such as:

- introduces new categories and subtotals in the statement of profit or loss;
- requires disclosures of management-defined performance measures; and
- includes new requirements for the location, aggregation, and disaggregation of financial information.

The Standard will change the presentation and disclosure of the Group and the Association’s primary financial statements and notes. The Group and the Association are assessing the effects of the initial application of MFRS 18 on presentation and disclosure.

### 4.2 Consolidated financial statements

#### (i) Subsidiaries

Subsidiaries are those entities controlled by the Association. Control exists when the Association has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain benefits from its activities. The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases. Subsidiaries are consolidated using the acquisition method of accounting.

Under the acquisition method of accounting, the consideration transferred is measured as the fair value of the assets given, equity instruments issued and liabilities incurred or assumed at the date of exchange. Contingent consideration is measured at fair value as part of the consideration transferred with subsequent adjustment resulting from events after the acquisition date recognised in profit or loss. Acquisition related costs are recognised as expenses in profit or loss in the period in which they are incurred.

If a business combination is achieved in stages, the previously held equity interest in the acquiree is remeasured to the acquisition-date fair value. Any resulting gain or loss is recognised in profit or loss.

Identifiable assets acquired, liabilities and contingent liabilities assumed in a business combination are measured initially at acquisition-date fair value. Any excess of (a) over (b) below is recognised as goodwill in the statements of financial position:-

#### (a) the sum of:

- the fair value of consideration transferred;
- the amount of non-controlling interests in the acquiree (if any); and
- the fair value of Group’s previously held equity interests in the acquiree (if any).

## The Association of Consulting Engineers Malaysia and its Subsidiary

*(Incorporated in Malaysia)*

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(i) Subsidiaries (continued)

- (b) the Group's share of the fair value of the identifiable net assets acquired at the acquisition date.

In instances where (b) exceeds (a), the excess is recognised as a gain on bargain purchase directly in profit or loss on the acquisition date.

All intragroup transaction, balances and unrealised gains and losses are eliminated in full. Intragroup unrealised losses may indicate an impairment that requires recognition in the consolidated financial statements.

Loss of control

Upon a loss of control, the Group derecognises the assets and liabilities of the subsidiary, any non-controlling interests and the other components of equity related to the subsidiary. Any gain or loss arising from the loss of control of a subsidiary is recognised in profit or loss and measured as the difference between:

- aggregate of the fair value of the consideration received and the fair value of any retained interest; and
- previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interests.

If the Group retains any interest in the previous subsidiary, then such interest is measured at fair value at the date that control is lost. Subsequently, it is accounted for as an equity-accounted investee or as a financial asset categorised at fair value through profit or loss depending on the level of influence retained.

(ii) Associates

Associates are entities in which the Group is in a position to exercise significant influence. Significant influence is the power to participate in the financial and operating policy decisions, but has no control over those policies.

Investments in associates are accounted for in the consolidated financial statements using the equity method of accounting and are initially measured at cost. The Group's investment in associates includes goodwill identified on acquisition net of any accumulated impairment loss.

The Group assesses at each reporting date whether there is any objective evidence that an investment in the associate is impaired. If this is the case, the Group measures the amount of impairment as the difference between the recoverable amount of the associate and its carrying value and recognises the amount in profit or loss.

The Group's share of its associates' post-acquisition profits or losses is recognised in the profit or loss, and its share of post-acquisition movements in reserves is recognised in other comprehensive income. Where necessary, adjustments are made to the results and net assets of associates to ensure consistency of accounting policies with those of the Group. The cumulative post-acquisition movements are adjusted against the carrying amount of the investment.

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(ii) Associates (continued)

When the Group's share of losses in an associate equals or exceeds its interest in the associate, the Group discontinues recognising further losses, unless it has incurred obligations or made payments on behalf of the associate.

Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in the associates. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred.

When significant influence ceases, the disposal proceeds, if any, and the fair value of any retained investment are compared to the carrying amount of the investment as at that date. The difference together with any accumulated exchange differences that relate to the associate is recognised in the profit or loss as gain or loss on disposal of the associate. The remaining investment retained in the previous associate is subsequently accounted for as a financial asset at fair value through profit or loss in accordance with MFRS 9.

### 4.3 Revenue and income recognition

(i) Revenue from sales of goods

Revenue from sale of goods is recognised net of discount and taxes at the point in time when control of the goods has transferred to the customer. Depending on the terms of the contract with the customer, control transfers upon delivery of the goods to a location specified by the customer and acceptance of the goods by the customer.

(ii) Revenue from sales of services

Revenue from sale of services is recognised in the accounting period in which the services are rendered, by reference to completion of the specific transaction assessed on the basis of the actual service provided as a proportion of the total services to be provided.

(iii) Subscription fees

Subscription fees are payable annually at the beginning of the financial year. As member simultaneously receives and consumes the benefits of goods and services as provided over twelve months, such revenue is amortised over time. Subscriptions relating to periods beyond the current financial year is recognised as contract liabilities in the statements of financial position.

(iv) Interest income

Interest income is recognised on an accrual basis, using the effective interest method, unless collectability is in doubt, in which case it is recognised on a cash receipt basis.

(v) Other income

Other income is recognised on an accrual basis unless ultimate collection is uncertain in which case a receipt basis is used.

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### 4.4 Employee benefits

(i) Short-term benefits

Wages, salaries, bonuses and social security contributions are recognised as expenses in the period in which the associated services are rendered by employees of the Group and of the Association. Short-term accumulating compensated absences such as paid annual leave are recognised when services are rendered by employees that increase their entitlement to future compensated absences, and short-term non-accumulating compensated absences such as sick leave are recognised when the absences occur.

(ii) Defined contribution plans

As required by law, the Group and the Association make contributions to the state pension scheme, the Employees Provident Fund (“EPF”). Such contributions are recognised as expenses in profit or loss as incurred.

### 4.5 Income taxes

Income tax expense represents the sum of the current tax and deferred tax.

Current tax and deferred tax are recognised in profit or loss except to the extent that they relate to a business combination or items recognised directly in equity or in other comprehensive income.

Current tax

The current tax is the amount of income taxes payable in respect of the taxable profit for a period. The Group and the Association’s liabilities for current tax are calculated using tax rates that have been enacted or substantively enacted by the reporting date.

Deferred tax

Deferred tax is recognised in full, using the liability method, on temporary differences arising between the carrying amounts of assets and liabilities in the financial statements and their tax bases. No deferred tax is recognised for the temporary differences arising from:

- the initial recognition of goodwill;
- the initial recognition of assets or liabilities in a transaction other than a business combination and that affects neither accounting nor taxable profit or loss.

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised. Deferred tax asset is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the assets is realised.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the Group and the Association intend to settle their current tax assets and liabilities on a net basis.

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### 4.6 Impairment of assets

(i) Non-financial assets

The carrying amounts of non-financial assets are assessed for impairment when there is an indication that the assets might be impaired. For goodwill with indefinite useful life, the recoverable amount is estimated at each reporting date.

Impairment is measured by comparing the carrying amounts of the assets with their recoverable amounts. The recoverable amount is the higher of an asset's fair value less costs of disposal and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Recoverable amounts are estimated for individual assets, or if it is impossible, for the cash-generating unit (CGU). For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the CGU). The goodwill acquired in a business combination, for the purpose of impairment testing, is allocated to cash-generating units that are expected to benefit from the synergies of the combination.

An impairment loss is recognised in profit or loss immediately.

Impairment loss recognised in respect of CGU is allocated first to reduce the carrying amount of any goodwill allocated to the units and then to reduce the carrying amount of the other assets in the unit (group of units) on a pro rata basis.

In respect of goodwill, no reversal is in respect of goodwill, no reversal is made for impairment loss previously recognised. In respect of other assets, subsequent increase in the recoverable amount of an asset is treated as reversal of the previous impairment loss. It is recognised to the extent of the carrying amount of the asset that would have determined (net of amortisation and depreciation) had no impairment loss been recognised. The reversal is recognised in profit or loss immediately.

(ii) Financial assets

At each reporting period end, the Group and the Association assess whether there has been a significant increase in credit risk for financial assets by comparing the risk of default occurring over the expected life with the risk of default since initial recognition.

In determining whether credit risk on a financial asset has increased significantly since initial recognition, the Group and the Association use external credit rating and other supportive information to assess deterioration in credit quality of a financial asset. The Group and the Association assess whether the credit risk on a financial asset has increased significantly on an individual or collective basis. For collective basis evaluation, financial assets are grouped on the basis of similar risk characteristics.

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### 4.6 Impairment of assets (continued)

#### (ii) Financial assets (continued)

The Group and the Association consider past loss experience and observable data such as current changes and future forecasts in economic conditions to estimate the amount of expected impairment loss. The methodology and assumptions including any forecasts of future economic conditions are reviewed regularly.

The amount of impairment loss is measured as the probability-weighted present value of all cash shortfalls over the expected life of the financial asset discounted at its original effective interest rate. The cash shortfall is the difference between all contractual cash flows that are due to the Group and the Association and all the cash flows that the Group and the Association expect to receive.

The Group and the Association measure the allowance for impairment loss on financial assets based on the two-step approach as follows:-

#### (a) *Month expected credit loss*

For a financial asset for which there is no significant increase in credit risk since initial recognition, the Group and the Association measure the allowance for impairment loss for that financial asset at an amount based on the probability of default occurring within the next 12 months considering the loss given default of that financial asset.

#### (b) *Lifetime expected credit loss*

For a financial asset for which there is a significant increase in credit risk since initial recognition, a lifetime expected credit loss for that financial asset is recognised as the allowance for impairment loss by the Group and the Association. If in a subsequent period the significant increase in credit risk since initial recognition is no longer evident, the Group and the Association revert the allowance for impairment loss measurement from lifetime expected credit loss to 12-month expected credit loss.

Financial instruments that are credit-impaired are assessed on an individual basis.

The Group and the Association define a financial instrument as default, which is fully aligned with the definition of credit-impaired, when it meets one or more of the following criteria:-

- when the counterparty fails to make contractual payment as they fall due;
- the debtor is in breach of financial covenants;
- concessions have been made by the lender relating to the debtor's financial difficulty;
- it is becoming probable that the debtor will enter bankruptcy or other financial reorganisation; and
- the debtor is insolvent.

The carrying amount of the financial asset is reduced through the use of an allowance for impairment loss account and the amount of impairment loss is recognised in profit or loss.

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### 4.7 Property, plant and equipment

Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Depreciation is recognised in profit or loss on a reducing balance basis except for library books which are depreciated on a straight line basis over the estimated useful lives of items of property, plant and equipment.

The principal annual rates adopted are as follows:-

Freehold land and building	-	2%
Long leasehold land and buildings	-	2%
Library and furniture & fittings	-	10% - 20%
Office equipment	-	7½ % - 10%

On derecognition or disposal of an item of property, plant and equipment, the difference between net disposal proceeds, if any, and its carrying amount is recognised in profit or loss.

### 4.8 Investments in subsidiaries and associates

Investments in subsidiaries and associates are measured in the Association's separate financial statements at cost less accumulated impairment losses.

On loss of control of a subsidiary or significant influence of an associate, the difference between the fair value of considerations received, if any, and its carrying amount is recognised as gain or loss on derecognition in profit or loss.

### 4.9 Inventories

Inventories are measured at the lower of cost and net realisable value.

Cost is determined on the FIFO (first-in-first-out) basis and includes cost of purchase and incidentals in bringing the inventories to its present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

### 4.10 Financial instruments

Financial instruments are any contracts that give rise to both:

- a financial asset of one entity; and
- a financial liability or equity instrument of another entity

Financial instruments are offset when the Group and the Association have:

- a legally enforceable right to set off the recognised amounts; and
- an intention either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

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### 4.10 Financial instruments (continued)

#### (i) **Financial assets**

The Group and the Association classify their financial assets at initial recognition into three categories, based on the nature and purpose of the financial assets:-

- At amortised cost
- At fair value through other comprehensive income ('FVOCI')
- At fair value through profit or loss ('FVTPL')

At the reporting date, the Group and the Association have only financial assets categorised as financial assets at amortised costs.

#### *Financial assets at amortised cost*

<b>Accounting principle</b>	<b>Methodology</b>
Classification	<p>Financial assets are measured at amortised cost if both of the following conditions are met:-</p> <p>(a) the financial assets are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and</p> <p>(b) the contractual terms of the financial assets give rise on a specified date to cash flows that are solely payments of principal and interest on the principal amount outstanding.</p>
Initial recognition and measurement	<p>Financial assets at amortised cost are recognised when, and only when, the Group and the Association become a party to the contractual provisions of the financial instrument.</p> <p>Financial assets at amortised cost are initially recognised, they are measured at fair value plus transaction costs.</p>
Subsequent recognition and measurement	<p>Financial assets at amortised cost are subsequently measured at amortised costs using effective interest method, less impairment.</p> <p>Gains and losses are recognised in profit or loss when the financial assets at amortised cost are derecognised or impaired, and through the amortisation process.</p>

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### *Financial assets at amortised cost (continued)*

<b>Accounting principle</b>	<b>Methodology</b>
Derecognition	<p>A financial asset is derecognised when, and only when:</p> <ul style="list-style-type: none"> <li>• the contractual rights to the cash flows from the financial assets expire; or</li> <li>• the financial asset is transferred to another party without retaining control or substantially all risks and rewards of the asset</li> </ul> <p>On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in the profit or loss.</p>

(ii) **Financial liabilities**

The Group and the Association classify their financial liabilities at initial recognition into two categories, based on the nature and purpose for which they are issued:-

- Financial liabilities at amortised cost
- Financial liabilities at fair value through profit or loss

At the reporting date, the Group and the Association have only financial liabilities categorised as financial liabilities at amortised cost.

### *Financial liabilities at amortised cost*

<b>Accounting principle</b>	<b>Methodology</b>
Classification	<p>These are financial liabilities other than those classified into financial liabilities at fair value through profit or loss.</p> <p>Financial liabilities at amortised cost include lease liability and other payables.</p>
Initial recognition and measurement	<p>Financial liabilities at amortised costs are recognised when, and only when, the Group and the Association become a party to the contractual provisions of the financial instruments.</p> <p>When financial liabilities at amortised cost are recognised initially, they are measured at fair value plus transaction costs.</p>

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### *Financial liabilities at amortised cost* (continued)

<b>Accounting principle</b>	<b>Methodology</b>
Subsequent recognition and measurement	Financial liabilities at amortised costs are subsequently measured at amortised cost using the effective interest method.  Gains or losses are recognised in profit or loss when the liabilities are derecognised, and through the amortisation process.
Derecognition	A financial liability is derecognised when, and only when, the obligation specified in the contract is discharged, cancelled or expires.  On derecognition of a financial liability, the difference between the carrying amount of the financial liability extinguished or transferred to another party and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in the profit or loss.

#### 4.11 Leases

(i) The Group and the Association as lessor

The Group and the Association classify their leases as either operating lease or finance lease. Leases, where the Group and the Association retain substantially all the risks and rewards of ownership of the leased assets are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognised over the lease terms on the same basis as rental income.

If the Group and the Association transfer substantially all the risks and rewards incidental to ownership of the leased assets, leases are classified as finance leases and are capitalised at an amount equal to the net investment in the lease.

(ii) The Group and the Association as lessee

The Group and the Association recognises right-of-use assets and lease liabilities at the lease commencement date.

Right-of-use assets

The right-of-use assets are initially measured at cost and comprised of the following:-

- The amount of the initial measurement of the lease liability;
- Any lease payments made at or before the commencement date of the lease, less any lease incentives received;
- Any initial direct costs incurred; and
- Any decommissioning or restoration cost

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### Right-of-use assets (continued)

Subsequent to initial recognition, the right-of-use assets are measured at cost less any accumulated amortisation, impairment losses and adjusted for any remeasurement of lease liabilities.

Amortisation is calculated on a straight-line basis over the estimated useful lives of the right-of-use assets.

### Lease liabilities

Lease liabilities are initially measured at the present value of the lease payments that are not paid at the commencement date. The lease payments are discounted using the Group and the Association's weighted average incremental borrowing rates.

Lease payments included in the measurement of the lease liability comprise:-

- fixed payments;
- any variable lease payments;
- the amount expected to be payable under a residual value guarantee; and
- the exercise price under an extension option that the Group and the Association are reasonably certain to exercise.

Subsequent to the initial recognition, lease liabilities are measured at amortised cost using the effective interest method. Lease liabilities are re-measured when:-

- there is a change in future lease payments arising from a change in an index or rate;
- there is a change in the Group and the Association's estimate of the amount expected to be payable under a residual value guarantee; or
- the Group and the Association change their assessment of whether it will exercise a purchase, extension or termination option.

### Short-term leases and low-value assets

The Group and the Association have elected not to recognise right-of-use assets and lease liabilities for the following leases:-

- short-term leases that have a lease term of 12 months or less; and
- leases of low-value assets.

Lease payments with short-term leases and low-value assets are recognised as rental expenses in the profit or loss on a straight-line basis over the lease terms.

#### 4.12 Provisions

Provisions are recognised in the statements of financial position when the Group and the Association have a present legal or constructive obligation as a result of past events, when it is probable that an outflow of resources will be required to settle the obligation and when a reliable estimate of the amount can be made.

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### 4.13 Cash and cash equivalents

Cash and cash equivalents consist of bank balances, deposits repayable on demand and highly liquid investments that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value, against which the bank overdrafts are deducted.

## 5. Revenue

	<b>Group and Association</b>	
	<b>2025</b>	<b>2024</b>
	<b>RM</b>	<b>RM</b>
<i>The revenue includes:</i>		
Subscriptions	394,275	393,865
Sales of goods	13,193	(6,152)
Seminars and courses	377,051	345,275
Administration and management charges	12,326	6,062
Others	500,849	338,392
	<b>1,297,694</b>	<b>1,077,442</b>

Subscription fees are amortised over time as members simultaneously receive and consume the benefits of goods and services provided over twelve months.

Others mainly include income from:

- short-term / savings deposits interests earned;
- anniversary dinner;
- advertisement for directory;
- professional assessment;
- management fee;
- brokerage commission;
- partnership fee; and
- rental of premises

## 6. Profit/(loss) before taxation

This is arrived at:-

	<b>Group</b>		<b>Association</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>RM</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
<i>After charging all expenses including:</i>				
Employee benefits expense:				
• salaries and bonus	660,260	634,718	660,260	634,718
• defined contribution plans	63,698	68,793	63,698	68,793
• others	10,820	7,892	10,820	7,892
	<b>734,778</b>	<b>711,403</b>	<b>734,778</b>	<b>711,403</b>

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### 6. Profit/(loss) before taxation (continued)

	Group		Association	
	2025	2024	2025	2024
	RM	RM	RM	RM
Audit fee:				
• current year	21,400	20,000	19,000	17,700
• adjustment for previous year	1,020	4,761	920	4,761
Lease interest	-	-	6,744	5,688
Loss on derecognition of property, plant and equipment	483	15,757	483	15,757
Short-term lease:				
• Rental of office	7,200	9,136	7,200	26,336
<i>And crediting all income including: Interest income from short-term deposits</i>	114,721	120,165	93,825	98,727

### 7. Taxation

	Group		Association	
	2025	2024	2025	2024
	RM	RM	RM	RM
<i>Malaysian:</i>				
Current tax (income)/expense:				
• current year	45,600	13,800	32,000	-
• adjustment for previous year	(15)	(8,501)	-	(8,068)
	45,585	5,299	32,000	(8,068)

The tax reconciliation is as follows:-

	Group		Association	
	2025	2024	2025	2024
	RM	RM	RM	RM
Taxation based on Malaysian applicable statutory tax rate of 24%	241,348	18,299	41,941	(5,048)
Disallowable expenses for tax purposes:	42,190	27,193	27,072	13,144
Non-taxable income for tax purposes	(28,280)	(8,326)	(28,280)	(8,295)
Share of post-tax profit of associate	(200,962)	(23,581)	-	-
Taxes for previous year	(15)	(8,501)	-	(8,068)
Effect of graduated tax rates	(13,716)	(6,610)	(13,716)	(6,610)
Others	5,020	6,825	4,983	6,809
Taxation recognised in profit or loss	45,585	5,299	32,000	(8,068)

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### 7. Taxation (continued)

The income of the Association is taxed at scale rates in accordance with Section 53(3) of the Income Tax Act, 1967. The tax rate of the subsidiary is subject to a tax rate of 24% (2024: 24%) as a small and medium scale company.

The movements and components of deferred tax liabilities and assets are as follows:-

<b>Group and Association</b>	<b>Deferred tax liabilities</b>	<b>Deferred tax assets</b>	<b>Net</b>
<b>2025</b>	<b>RM</b>	<b>RM</b>	<b>RM</b>
At 1 January 2025	37,000	(37,000)	-
Amount recognised in profit or loss	(2,000)	2,000	-
At 31 December 2025	35,000	(35,000)	-

*Represented by:*

Property, plant and equipment:

- difference between carrying amount and tax written down value

35,000	-	35,000
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- unabsorbed capital allowances

-	(35,000)	(35,000)
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35,000	(35,000)	-
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### 2024

At 1 January 2024	40,000	(40,000)	-
Amount recognised in profit or loss	(3,000)	3,000	-
At 31 December 2024	37,000	(37,000)	-

*Represented by:*

Property, plant and equipment:

- difference between carrying amount and tax written down value

37,000	-	37,000
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- unabsorbed capital allowances

-	(37,000)	(37,000)
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37,000	(37,000)	-
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The deferred tax liabilities and assets are offset as:-

- the Group and the Association have a legally enforceable right to set off current tax assets against current tax liabilities; and
- they relate to taxes levied by the same tax authority on the Group and the Association. There are no material unrecognised deferred tax assets and deferred tax liabilities at the reporting date.

There are no material unrecognised deferred tax assets and deferred tax liabilities at the reporting date.

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### 8. Property, plant and equipment

<b>Group 2025</b>	<b>Freehold land and building RM</b>	<b>Leasehold land and buildings RM</b>	<b>Library and furniture &amp; fittings RM</b>	<b>Office equipment RM</b>	<b>Total RM</b>
<i>Cost:</i>					
At 1 January 2025	1,113,968	325,738	125,670	660,284	2,225,660
Additions	-	-	-	5,126	5,126
Derecognition	-	-	-	(633)	(633)
At 31 December 2025	1,113,968	325,738	125,670	664,777	2,230,153
<i>Accumulated depreciation:</i>					
At 1 January 2025	178,237	165,389	93,931	420,988	858,545
<b>Charge for the year</b>	22,279	5,934	4,218	47,172	79,603
Derecognition	-	-	-	(150)	(150)
At 31 December 2025	200,516	171,323	98,149	468,010	937,998
<i>Carrying amount:</i>					
At 31 December 2025	913,452	154,415	27,521	196,767	1,292,155
<b>2024</b>					
<i>Cost:</i>					
At 1 January 2024	1,113,968	325,738	102,510	657,231	2,199,447
Additions	-	-	23,160	35,178	58,338
Derecognition	-	-	-	(32,125)	(32,125)
At 31 December 2024	1,113,968	325,738	125,670	660,284	2,225,660
<i>Accumulated depreciation:</i>					
At 1 January 2024	155,958	159,455	89,470	389,499	794,382
<b>Charge for the year</b>	22,279	5,934	4,461	47,857	80,531
Derecognition	-	-	-	(16,368)	(16,368)
At 31 December 2024	178,237	165,389	93,931	420,988	858,545
<i>Carrying amount:</i>					
At 31 December 2024	935,731	160,349	31,739	239,296	1,367,115

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### 8. Property, plant and equipment (continued)

Association	Leasehold land and buildings RM	Library and furniture & fittings RM	Office equipment RM	Total RM
<b>2025</b>				
<i>Cost:</i>				
At 1 January 2025	174,285	125,670	421,959	721,914
Additions	-	-	5,126	5,126
Derecognition	-	-	(633)	(633)
At 31 December 2025	<u>174,285</u>	<u>125,670</u>	<u>426,452</u>	<u>726,407</u>
<i>Accumulated depreciation:</i>				
At 1 January 2025	81,333	93,931	230,329	405,593
<b>Charge for the year</b>	2,905	4,218	23,339	30,462
Derecognition	-	-	(150)	(150)
At 31 December 2025	<u>84,238</u>	<u>98,149</u>	<u>253,518</u>	<u>435,905</u>
<i>Carrying amount:</i>				
At 31 December 2025	<u>90,047</u>	<u>27,521</u>	<u>172,934</u>	<u>290,502</u>
<b>2024</b>				
<i>Cost:</i>				
At 1 January 2024	174,285	102,510	418,906	695,701
Additions	-	23,160	35,178	58,338
Derecognition	-	-	(32,125)	(32,125)
At 31 December 2024	<u>174,285</u>	<u>125,670</u>	<u>421,959</u>	<u>721,914</u>
<i>Accumulated depreciation:</i>				
At 1 January 2024	78,428	89,470	222,673	390,571
<b>Charge for the year</b>	2,905	4,461	24,024	31,390
Derecognition	-	-	(16,368)	(16,368)
At 31 December 2024	<u>81,333</u>	<u>93,931</u>	<u>230,329</u>	<u>405,593</u>
<i>Carrying amount:</i>				
At 31 December 2024	<u>92,952</u>	<u>31,739</u>	<u>191,630</u>	<u>316,321</u>

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### 9. Right-of-use asset

	Association	
	2025 RM	2024 RM
<i>At cost:</i>		
At 1 January	187,142	-
Additions	-	187,142
At 31 December	<u>187,142</u>	<u>187,142</u>
<i>Accumulated amortisation:</i>		
At 1 January	31,190	-
<b>Charge for the year</b>	<u>46,785</u>	<u>31,190</u>
At 31 December	<u>77,975</u>	<u>31,190</u>
<i>Carrying amount:</i>		
At 31 December	<u>109,167</u>	<u>155,952</u>

The Association has entered into a non-cancellable operating lease arrangement with its subsidiary for use of the subsidiary's freehold land and building. This lease has non-cancellable terms of 2 years (2024: 2 years).

### 10. Subsidiary

	Association	
	2025 RM	2024 RM
<i>Unquoted shares at cost:</i>		
At 1 January and 31 December	<u>300,000</u>	<u>300,000</u>

The subsidiary is as follows:-

Incorporated in Malaysia	Principal activity	Equity	
		2025	2024
ACEM Holdings Sdn. Bhd.	Property investments	100%	100%

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### 11. Associate

	Group		Association	
	2025 RM	2024 RM	2025 RM	2024 RM
<i>Unquoted shares, at cost:</i>				
At 1 January and 31 December	40,000	40,000	40,000	40,000
<i>Share of post-acquisition profits:</i>				
At 1 January	2,289,980	2,191,725	-	-
Share of post-tax profit	837,341	98,255	-	-
At 31 December	3,127,321	2,289,980	-	-
<i>Carrying amounts:</i>				
At 31 December	3,167,321	2,329,980	40,000	40,000
Share of net assets	3,167,321	2,329,980		

There is no goodwill or negative goodwill in the associate's own financial statements and on the acquisition of the Group's interest in the associate.

#### 11.1 Details of associate

Incorporated in Malaysia	Principal activity	Equity	
		2025	2024
Greenbuildingindex Sdn. Bhd.	Organising seminars, courses and events relating to Green Building Index (GBI) Malaysia.	40%	40%

#### 11.2 Financial information of associate

The summarised financial information represents the amounts reported in the financial statements of associate:-

##### (i) Summarised statement of comprehensive income:

	Group	
	2025 RM	2024 RM
Revenue	3,304,267	2,114,414
Expenses	(1,210,916)	(1,868,776)
Profit for the year	2,093,351	245,638
Other comprehensive income, net of tax	-	-
Total comprehensive income	2,093,351	245,638

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### 11.2 Financial information of associate (continued)

#### (ii) Summarised statement of financial position:

	Group	
	2025	2024
	RM	RM
Current assets	13,414,702	13,241,163
Non-current assets	67,879	180,292
	13,482,581	13,421,455
Current liabilities	(5,564,279)	(7,596,504)
Net assets	7,918,302	5,824,951

#### (iii) Reconciliation of the summarised financial information presented above to the carrying amount of the Association's interest in associate:

	Group	
	2025	2024
	RM	RM
Net assets at 1 January	2,329,980	2,231,725
Profit for the financial year	837,341	98,255
Other comprehensive income, net of tax	-	-
Net assets at 31 December	3,167,321	2,329,980
Carrying amount of Association's interest in associate	3,167,321	2,329,980

### 12. Inventories

	Group and Association	
	2025	2024
	RM	RM
<i>At cost:</i>		
Souvenir	10,960	4,782

### 13. Other receivables

	Group		Association	
	2025	2024	2025	2024
	RM	RM	RM	RM
Deposits	5,449	6,548	1,889	2,988
Others	56,142	95,437	56,142	95,437
	61,591	101,985	58,031	98,425

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### 14. Capital investment fund

This represents capital contributions from new members set aside for the purpose of investment.

	<b>Group and Association</b>	
	<b>2025</b>	<b>2024</b>
	<b>RM</b>	<b>RM</b>
At 1 January	702,925	686,925
Capital contribution for the financial year	18,000	16,000
At 31 December	<u>720,925</u>	<u>702,925</u>

### 15. Accumulated profits

The Association is restricted from distributing its accumulated profits by way of dividend in accordance with the provision of the Memorandum and Articles of Association.

### 16. Lease liability

	<b>Association</b>	
	<b>2025</b>	<b>2024</b>
	<b>RM</b>	<b>RM</b>
<i>Non-cancellable operating lease arrangement with subsidiary:</i>		
• Current liabilities	47,097	44,856
• Non-current liabilities	66,477	113,574
	<u>113,574</u>	<u>158,430</u>
<i>Minimum lease payments:</i>		
• 1 year or less	51,600	51,600
• 5 years or less but over 1 year	68,800	120,400
	<u>120,400</u>	<u>172,000</u>
<u>Less:</u> Future finance charges on finance lease	<u>(6,826)</u>	<u>(13,570)</u>
Present value of lease liability	<u>113,574</u>	<u>158,430</u>
<i>Present value of lease liability:</i>		
• 1 year or less	47,097	44,856
• 5 years or less but over 1 year	66,477	113,574
	<u>113,574</u>	<u>158,430</u>

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### 16. Lease liability (continued)

The movements of lease liability during the financial year are as follows:-

	Association	
	2025 RM	2024 RM
At 1 January	158,430	-
Addition	-	187,142
Interest charged	6,744	5,688
	6,744	192,830
Payments of:		
• Principal	(44,856)	(28,712)
• Interest	(6,744)	(5,688)
	(51,600)	(34,400)
At 31 December	113,574	158,430

The weighted average incremental borrowing rate applied to lease liability is 3.55% (2024: 3.55%) per annum.

### 17. Other payables

	Group		Association	
	2025 RM	2024 RM	2025 RM	2024 RM
Accrued expenses	23,451	21,200	21,051	18,900
Others	27,452	56,395	27,452	56,390
	50,903	77,595	48,503	75,290

### 18. Financial instruments

#### 18.1 Liquidity risk

Liquidity risk refers to the risk that the Group and the Association will encounter difficulty in meeting financial obligations when they fall due.

The table below summarises the maturity profile of the Group and the Association's financial liabilities as at the reporting date based on contractual undiscounted repayment obligations:-

Group 2025	Within one year RM	One to five years RM	More than five years RM	Total RM
<i>Financial liabilities:</i>				
Non-interest-bearing:				
• Other payables	50,903	-	-	50,903

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### 18.1 Liquidity risk (continued)

Group 2024	Within one year RM	One to five years RM	More than five years RM	Total RM
<i>Financial liabilities:</i>				
Non-interest-bearing:				
• Other payables	77,595	-	-	77,595
<b>Association 2025</b>				
<i>Financial liabilities:</i>				
Non-interest-bearing:				
• Other payables	48,503	-	-	48,503
Interest-bearing:				
• Lease liability:				
- Principal	47,097	66,477	-	113,574
- Interest	4,503	2,323	-	6,826
	51,600	68,800	-	120,400
<b>2024</b>				
<i>Financial liabilities:</i>				
Non-interest-bearing:				
• Other payables	75,290	-	-	75,290
Interest-bearing:				
• Lease liability:				
- Principal	44,856	113,574	-	158,430
- Interest	6,744	6,826	-	13,570
	51,600	120,400	-	172,000

### 18.2 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of financial instruments will fluctuate due to changes in market interest rates.

#### *Sensitivity analysis for interest rate risk*

No sensitivity analysis has been presented as the Group and the Association's exposure to interest rate risk on the following interest-bearing instruments is insignificant:-

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### 18.2 Interest rate risk (continued)

- Fixed rate instruments

These comprise short-term deposits and lease liability. The effective interest rates during the year are as follows:-

	Group		Association	
	2025 %	2024 %	2025 %	2024 %
Short-term deposits	2.05 - 3.66	2.30 - 3.66	2.10 - 3.66	2.30 - 3.66
Lease liability	-	-	3.55	3.55

### 18.3 Credit risk

Credit risk is the potential loss from a transaction in the event of default by the counterparty.

The maximum exposure to credit risk for financial assets recognised in the statements of financial position equals to their carrying amounts.

Credit risk is controlled by the application of credit approvals, setting of counterparty limits and monitoring procedures. Credit risk is minimised given the Group and the Association's policies of selecting only counterparties with high credit worthiness.

The Group and the Association have no significant concentrations of credit risk with any single counterparty.

(a) Other receivables

The aging analysis of the Group and the Association's other receivables is as follows:

	Group		Association	
	2025 RM	2024 RM	2025 RM	2024 RM
Neither past due nor impaired	61,591	101,985	58,031	98,425

Other receivables which are unimpaired are monitored closely by the Group and the Association. The expected credit loss of other receivables is determined individually after considering the financial strength of the debtors. The Group and the Association concluded that the probability of the default of these receivables is low and thus, no loss allowance has been made.

(b) Short-term deposits and cash and bank balances (excluding cash in hand)

The Group and the Association consider the risk of material loss in the event of non-performance by the financial counterparties to be unlikely as the financial institutions have low credit risk.

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- (b) Short-term deposits and cash and bank balances (excluding cash in hand) (continued)  
The counterparties risk ratings of the Group and the Association's short-term deposits and cash and bank balances with financial institutions rated by external credit rating agencies (*RAM Rating Services Berhad and Moody's Investors Service*) at the reporting period end are as follows:-

	Group		Association	
	2025 RM	2024 RM	2025 RM	2024 RM
Counter party risk ratings:				
• AAA	3,977,030	3,783,646	3,051,916	2,886,584
• AA2	14,984	-	14,984	-
• AA3	235,843	-	235,843	-
• A1	-	191,822	-	191,822
	<u>4,227,857</u>	<u>3,975,468</u>	<u>3,302,743</u>	<u>3,078,406</u>

#### 18.4 Fair values of financial instruments

The fair value of a financial instrument is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

As at the reporting date, the fair values of the Group and the Association's financial instruments approximate their carrying amounts unless it is impracticable to determine these values with sufficient reliability.

##### Methods and assumptions used to estimate fair values

The following methods and assumptions are used to estimate the fair value of each class of financial instruments:

Financial instruments	Fair values determination
<ul style="list-style-type: none"> <li>• Other receivables</li> <li>• Other payables</li> <li>• Short-term deposits</li> <li>• Cash and bank balances</li> </ul>	The carrying amounts of these financial instruments approximate fair values due to the relatively short-term maturity of these instruments.
<ul style="list-style-type: none"> <li>• Lease liability</li> </ul>	<p>The carrying amount of short-term lease liability approximates fair value because of the short period to maturity of this instrument.</p> <p>The fair value of long-term lease liability is estimated based on the current rate available for lease liability with the same maturity profile. The carrying amount of the long-term lease liability is reasonable approximation of fair value due to the insignificant impact of discounting.</p>

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### 18.5 Fair value hierarchy

No fair value hierarchy is presented as the Group and the Association have no financial instruments that are measured at fair value subsequent to initial measurement.

### 18.6 Financial instruments by category

Group	Note	Financial assets at amortised cost RM	Financial liabilities at amortised cost RM	Total carrying amount RM
<b>2025</b>				
<i>Financial assets:</i>				
• Other receivables	13	61,591	-	61,591
• Short-term deposits		3,625,656	-	3,625,656
• Cash and bank balances		602,436	-	602,436
		<u>4,289,683</u>	<u>-</u>	<u>4,289,683</u>
<i>Financial liabilities:</i>				
• Other payables	17	-	50,903	50,903
<b>2024</b>				
<i>Financial assets:</i>				
• Other receivables	13	101,985	-	101,985
• Short-term deposits		3,603,071	-	3,603,071
• Cash and bank balances		372,969	-	372,969
		<u>4,078,025</u>	<u>-</u>	<u>4,078,025</u>
<i>Financial liabilities:</i>				
• Other payables	17	-	77,595	77,595
<b>Association</b>				
<b>2025</b>				
<i>Financial assets:</i>				
• Other receivables	13	58,031	-	58,031
• Short-term deposits		2,756,185	-	2,756,185
• Cash and bank balances		546,793	-	546,793
		<u>3,361,009</u>	<u>-</u>	<u>3,361,009</u>
<i>Financial liabilities:</i>				
• Lease liability	16	-	113,574	113,574
• Other payables	17	-	48,503	48,503
		<u>-</u>	<u>162,077</u>	<u>162,077</u>

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### 18.6 Financial instruments by category (continued)

Association	Note	Financial assets at amortised cost RM	Financial liabilities at amortised cost RM	Total carrying amount RM
<b>2024</b>				
<i>Financial assets:</i>				
• Other receivables	13	98,425	-	98,425
• Short-term deposits		2,754,496	-	2,754,496
• Cash and bank balances		324,482	-	324,482
		<u>3,177,403</u>	<u>-</u>	<u>3,177,403</u>
<i>Financial liabilities:</i>				
• Lease liability	16	-	158,430	158,430
• Other payables	17	-	75,290	75,290
		<u>-</u>	<u>233,720</u>	<u>233,720</u>

### 19. Capital management

The primary objective of the Group and the Association is to ensure that they maintain a strong credit rating and healthy capital ratios in order to support their principal activities.

The capital structure of the Group and the Association consists of capital investment fund and accumulated profits.

The Group and the Association monitor and maintain a prudent level of their capital structure to ensure it is adequate to balance the support to future development of their principal activities.

The Group and the Association's overall strategy remains unchanged from the previous financial year.

### 20. Related party disclosures

In addition to related party disclosures made elsewhere in the financial statements, set out below are other significant related party transactions:-

#### 20.1 Related party transactions

	Group		Association	
	2025 RM	2024 RM	2025 RM	2024 RM
Transactions with subsidiary:				
<i>Expenses:</i>				
• Rental of office	-	-	-	17,200
	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,200</u>

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### 20.1 *Related party transactions (continued)*

	Group		Association	
	2025	2024	2025	2024
	RM	RM	RM	RM
Transactions with associate:				
<i>Income:</i>				
• Management fee	48,000	48,000	48,000	48,000

### 20.2 *Key management personnel compensation*

There is no compensation for key management personnel for both financial years under review.

### **Headquarters**

Suite 20-9, Level 20, Menara 1MK  
No. 1 Jalan Kiara, Mont' Kiara  
50480 Kuala Lumpur  
Telephone: 03 - 64131503  
Email: [sec@acem.com.my](mailto:sec@acem.com.my)  
Website: [www.acem.com.my](http://www.acem.com.my)

### **Sabah Branch Office**

No. 6-3, 3<sup>rd</sup> Floor, Damai Plaza Phase 4  
88860 Luyang, Kota Kinabalu, Sabah  
Telephone: 088 - 222261 Facsimile: 088 - 222261  
Email: [acem.sabah@yahoo.com.my](mailto:acem.sabah@yahoo.com.my)

### **Sarawak Branch Office**

Sub-lot 40, 1<sup>st</sup> Floor, Block E  
King's Centre, Jalan Simpang Tiga  
93350 Kuching, Sarawak  
Telephone: 082 - 464692 Facsimile: 082 - 571606  
Email: [acemsarawak@gmail.com](mailto:acemsarawak@gmail.com)