

Guide to Related Party Transactions

21 February 2025, Friday

9.00am – 5.00pm

Speaker: MS LEONG OI WAH FCIS
(CS) (CGP)

Virtual

Course code: CS210225W1

Closing date: 20 February 2025

**8 CPD
HOURS**

Course Introduction

A related-party transaction (RPT) refers to any transaction (with or without financial or monetary interest) of a company with a related party. The definition of related party in the Companies Act 2016 (“Act”) differs slightly from the definition in the accounting standards, the Transfer Pricing Guidelines of Inland Revenue Board and the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”). RPT may seem like a damaging thing to the company, hence the need for additional provisions by various regulators. RPT may be mutually beneficial to both the company and the related party if the terms of the transaction are at arms’ length. The regulators in safeguarding the interest of the company have therefore included precautionary steps like the need for disclosures and shareholders’ approval for material transactions.

Course objectives

This course is designed to provide participants with an understanding of the different type of transactions and identity of related parties which are covered as RPT in the Act, accounting standards, Transfer Pricing Guidelines and Listing Requirements. The procedures for disclosure of interest of related parties will be explained and guidance on steps to take to seek the necessary approval will be given. Illustrations will be provided to assist the participants to compute the indicators of materiality (including the percentage ratios) in the Listing Requirements and how the aggregation rule applies. Participants will be taught to identify related party transaction scenarios and avoid common mistakes in such transactions through case studies.

Who should attend

Company Directors, Company Secretary, Chief Executive Officers, Chief Financial Officers, Accountants and persons dealing with corporate transactions

About the trainer: MS LEONG OI WAH FCIS (CS) (CGP)

Leong Oi Wah is a Fellow Member of the Malaysian Institute of Chartered Secretaries and Administrators (MAICSA) and has more than 30 years of experience in handling corporate secretarial matters in the profession and the corporate sector.

She has been involved in advising on corporate secretarial requirements including corporate restructuring and compliance with various regulatory bodies such as the Registrar of Companies, Bursa Malaysia Securities Berhad, Securities Commission and other authorities.

She is currently Director, Corporate Development of Epsilon Advisory Services Sdn Bhd which specialises in providing the full range of corporate secretarial and advisory services. She is a regular trainer of MAICSA’s Continuing Professional Education programme and is also co-author of “Company Meetings, Minutes and Resolutions in Malaysia” published in 2021 by the Malaysian Current Law Journal.

Course contents

- Identity of related parties
- Definition of “interest” involving related parties
- Coverage of related party transaction
- Obligations of company and directors in relation to transactions with related party
- Computation of relevant Percentage Ratios under the Act and Listing Requirements
- Aggregation rules in computation of percentage ratios
- Monitoring and reporting of RPT in Listing Requirements

Learning Outcome

By attending this programme, the participants will :

- Have an understanding of the provisions and requirements on disclosure of related party transactions
- Be better equipped to identify related party transactions and meet the obligations set out in the Act. Transfer Pricing Guidelines and Listing Requirements
- Be able to develop the procedures for identifying related parties, set out procedures for monitoring and tracking the related party transactions.

WEBINAR FEE

Category	Early Bird Fee per person (RM) (applicable for participant who register and pay before 7/2/2025)	Normal Fee per person (RM)	Group Fee per person (RM)* (For 3 or more registrations from the same organization)
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Retired MAICSA member	270	270	270
MAICSA Member's staff***	600	600	600

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Tel: **03-2282 9276 (ext 804)**

Attention: Ms Noor Shafika Hassan

- Fee is payable to **MAICSA**

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Upon successfully registration, you are deemed to have read and accepted the terms and conditions.

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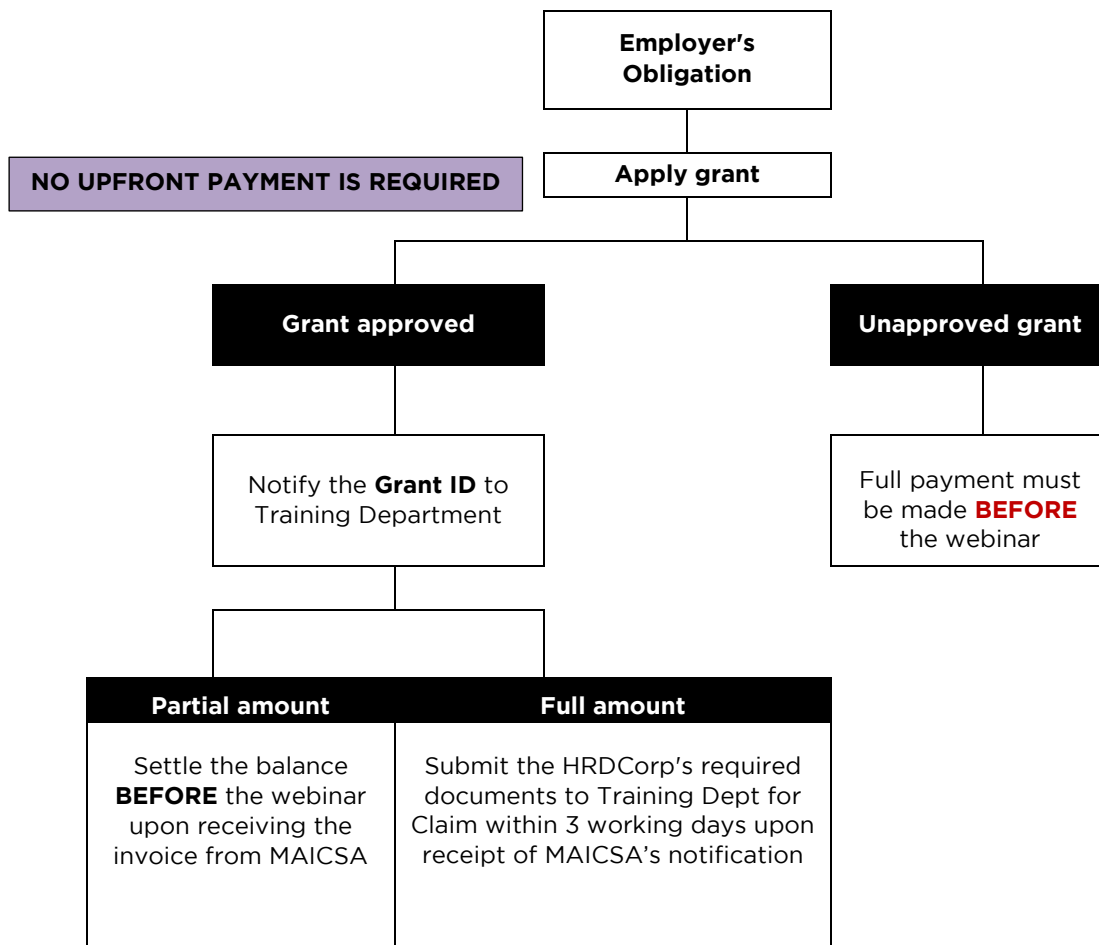
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- The Access Link is unique and should not be forwarded/shared with others.
- **Participants may log-in at 8.45am**

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