

# MANAGEMENT DISCUSSION AND ANALYSIS STATEMENT

## What and How to Disclose

The Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa”) were amended on 24 March 2016 stipulating, inter-alia, the need for listed issuers to include in their annual report a Management Discussion & Analysis (“MD&A”) Statement, setting out the content for disclosure. This MD&A, which is slated to replace the traditional Chairman Statement, takes effect for financial year ending on or after 31 December 2016 and provides a holistic write-up on the performance of the listed issuer as a group, addressing not only financial performance but also the non-financial perspectives of operations as well as challenges faced by the group for the financial year in question. The group’s prospects in the form of forward looking statement rounds up the MD&A. The question that begs to be answered is, *“What should be included in this Statement; how the information may be disclosed and who should be drafting this document?”*

This half-day session aims to assist listed issuers on how to **identify pertinent matters to be disclosed**, including the **extent of disclosure** to comply with the Listing Requirements. The main focus will be on **Chapter 6 of the Corporate Disclosure Guide** issued by Bursa in 2011 – this Chapter provides the practical handles on “how & what” to disclose in the MD&A Statement.

An actual case study will be illustrated to demonstrate compliance with the Listing Requirements.

### LEARNING OUTCOMES

At the end of the Session, participants will be able to:

- identify the information to be included in the MD&A Statement;
- determine the extent of disclosure in order to comply with the Listing Requirements;
- appreciate the key challenges & pitfalls in drafting this document, and how to overcome them; and
- Who is best suited to draft this document.

### PROGRAMME OUTLINE

8:30am	Registration
9:00am	<ul style="list-style-type: none"> <li>• Introduction</li> <li>• Recent announcements by Regulators</li> <li>• Management Discussion &amp; Analysis (“MD&amp;A”) under Bursa’s Listing Requirements</li> <li>• Minimum content for disclosure as mandated</li> </ul>
10:30am	Coffee break
10:50am	<ul style="list-style-type: none"> <li>• Some live examples on MD&amp;A disclosure</li> <li>• Drafting the MD&amp;A Statement – key elements to be considered</li> <li>• Key challenges &amp; pitfalls to avoid</li> <li>• Who is best suited to draft the Statement?</li> </ul>
12:10pm	Questions & Comments
12:30pm	End of Session



# Workshop

## THE SPEAKER



### MR. LEE MIN ON

- Fellow Member, Institute of Internal Auditors Malaysia
- Member, Malaysian Institute of Accountants
- Member, Malaysian Institute of Certified Public Accountants

- Retired Partner of KPMG Malaysia after serving 36 years (20 years in Audit & 16 years in Advisory) with the Firm
- Headed the Firm's Risk Consulting division and Internal Audit, Risk & Compliance Services unit
- Speaks regularly at public seminars and in-house training on Sustainability, Corporate Governance, Risk Management & Internal Audit – how to embed the practical applications in organizations
- Director of Coalition for Business Integrity Bhd, a not-for-profit organization that advocates, and trains boardroom players and Management, on how to embrace & embed good governance & integrity in the market place
- Audit Committee Member, Institute of Internal Auditors, Malaysia

## WHO SHOULD ATTEND

Directors, CEOs, CFOs & COOs, Company Secretaries, Compliance Officer, Internal auditors, Risk officers, Corporate Communications /Investment Relations Officer, Advocates of corporate governance

## PROGRAMME DETAILS

Date	<b>Tuesday, 6 December 2016</b>
Venue	<b>The Theatrette</b> LG Floor, Bursa Malaysia Berhad Exchange Square, Bukit Kewangan 50200 Kuala Lumpur
Fee	<b>RM400 for MIRA Members</b> (redeemable via MIRA vouchers) <b>RM600 for non-MIRA Members</b>

## REGISTRATION

Click here to [download the registration form](#).

For further details, please contact :  
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Closing date for registration:

**Wednesday, 30<sup>th</sup> November 2016**