



TRANSACTION WITH RELATED PARTY FOR PLCs

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 related party transactions.

TRANSACTION WITH RELATED PARTY FOR PLCs

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.

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 OUTCOMES

By attending this course, the participants will be able to:



- 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.

WHO SHOULD ATTEND

PLC Company secretaries, company secretarial assistants, company directors, lawyers, accountants, corporate consultants and all who are involved in advising and dealing with related party transactions.

ABOUT THE TRAINER

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.

Oi Wah is also involved in advisory 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 an approved trainer with HRD Corp and does regular training for the Companies Commission Malaysia Training Academy and other professional bodies. She is also co-author of “Company Meetings, Minutes and Resolutions in Malaysia” published in 2021 by the Malaysian Current Law Journal.

TRANSACTION WITH RELATED PARTY FOR PLCs

ADMINISTRATIVE DETAILS

Date	09 December 2025
Platform	Virtual platform
Time	9.00 am - 5.00 pm
Training Methodology	Lecture and case discussion
	RM500.00 Standard
Fee	RM400.00 Licensed Secretary. Member of MAICSA, MIA, Malaysian Bar, MACS, MICPA, Sabah Law Society & Advocates Assoc. of Sarawak.
SSM CPE Points	8 points

HOW TO REGISTER?

STEP 01

Strictly via online registration at www.ssm4u.com.my/ecomtrac

STEP 02

NEW USER (First Time Login)

- Click on **SIGN UP**
- Key in **REGISTRATION INFORMATION**
- Click on **REGISTER**
- Key in **USERNAME** and **PASSWORD**

EXISTING USER

- Key in **USERNAME** and **PASSWORD**
- Click on **SIGN IN**

STEP 03

- Select training
- Check on Available Seat
- Click on Add Participant
- Key in participant's information

- Click on Submit
- Check participant's details
- Click on Submit Payment

Note: Please submit your application within 15 minutes. Otherwise the system will automatically cancel your transaction and you will lose your seat(s). Please re-apply if you wish to proceed. Full payment shall be made at the point of registration.

TRANSACTION WITH RELATED PARTY FOR PLCs

TERMS & CONDITIONS FOR REGISTRATION OF TRAINING PROGRAMMES UNDER COMTRAC

PROGRAMME FEE

- Fee is payable to SURUHANJAYA SYARIKAT MALAYSIA.
- Admittance to training programme shall be granted only upon registration and full payment is received.

PAYMENT MODE

- Registrations and payment for training programmes MUST be made through online at e-COMTRAC (<http://www.ssm4u.com.my/ecomtrac>). Upon submitting the registration application, participants are deemed to have read and accepted the terms and conditions herein.
- Payment by cash and cheque is not acceptable effective from January 2021.

CLASSROOM TRAINING

- For classroom-based training, a confirmation e-mail will be sent to participants at least 1 working day prior to the programme.
- Participants are required to present Malaysia's identification card (MyKAD/NRIC) and foreign participants are required to present passport at the registration counter for verification and admission to training programme.
- Admittance may be denied upon failure to present identification card / passport.

WEBINAR ACCESS LINK

- A notification e-mail with the webinar access link will be sent to participants at least 1 working day prior to the webinar.
- The access link is unique for registered participants and should not be forwarded or shared with others.

CERTIFICATE OF ATTENDANCE

- Upon full attendance of the programme and payment is received, participants will be issued an e-Certificate of Attendance. For this purpose, it is imperative to fill in the email address correctly.
- Participants can download the e-Certificate of Attendance from e-COMTRAC platform in three (3) working days after the programme. Please take note that the certificate is available for download up to 30 days from the conclusion of the programme. An administrative fee of RM30.00 per copy is chargeable for downloading the certificate after the 30th day and for any replacement of certificate due to errors in name or identification card number wrongly filled by participant / representative during registration or loss of certificate, etc.

CANCELLATION / ABSENT

- No refund will be given to participants who failed to attend the programme.
- Replacing registered participant is not allowed.

TRANSFER

Transfer of registration fee to another training programme is not allowed.

PERSONAL DATA PROTECTION NOTICE

Your personal data and other information provided in this application and including any additional information you may subsequently provide, may be used and processed by COMTRAC/SSM as a reference in future to communicate with you on our training programmes/events. In line with the Personal Data Protection Act 2010, we wish to obtain your agreement and consent for using your personal data. If you do not consent to the processing and disclosure of your personal data, you should send an e-mail to us at comtrac@ssm.com.my.

HUMAN RESOURCES DEVELOPMENT CORPORATION

SSM is registered as a training provider with HRD Corp under GOV1000117857. All trainings are claimable under SBL Scheme subject to HRD Corp approval. Participant's employer needs to apply for grant at least one day before the commencement of training.

COPYRIGHTS

The materials of the training programme are solely for participants' personal use. No part of these materials may be stored, reproduced or transmitted in any form or by any means, including photocopying, e-mailing and recording, without the written permission of the author or SSM. Information contained in these documents is understood to be correct at the time of writing. The assessments and views expressed in these materials shall be treated/ regarded purely for public information and discussion and it does not constitute formal advice. The views provided are for general information to provide better clarity and understanding of the subject matter. It should not be relied upon as an alternative to specific legal advice from your lawyer or other professional service provider. If you have any specific issues and/ or questions about any legal matter, you should consult your lawyer or other professional service provider. In no event shall the SSM be liable for any damages, whether in an action of contract, negligence or other tort, arising from the contents in these materials.

EXCLUSION OF LIABILITY

The speaker(s) or trainer(s) is independent and shall not represent SSM, act as its agent or otherwise represent that their personal views are endorsed by SSM. The assessments and views expressed during the programme are entirely the speakers'/trainers' own. SSM shall not be liable for whatever circumstances arising from any engagement between the speaker(s) or trainer(s) and the participant(s).

DISCLAIMER

SSM reserves the right to cancel the programme, change date(s), venue(s), speaker(s) or any other changes due to any unforeseen circumstances that may arise without prior notice to participants. SSM also reserves the right to make alternative arrangements without prior notice. SSM accepts no responsibility for death, illness, injury, loss or damage of any property belonging to, or financial loss by any persons attending the programme, whatever the cause. SSM shall not be responsible for any costs, damages or losses incurred by participants due to the changes and / or cancellation. SSM is not responsible for the integrity of participants' computer or device, your internet signal bandwidth, or any other consideration outside of the control of SSM.

SSM shall not be responsible for any problems or technical malfunction, including, without limitation, the acts, omissions, problems or malfunctions of any telephone network or lines, computer online systems, servers, computer equipment, software, failure of e-mail, traffic congestion on the internet or at any web or combination thereof.

All information contained in the brochure is correct and accurate at the time of publication.



COMPANIES COMMISSION OF MALAYSIA TRAINING ACADEMY & KNOWLEDGE MANAGEMENT DIVISION

 **Companies Commission of Malaysia**

Level 12, Menara SSM@Sentral
No.7, Jalan Stesen Sentral 5
Kuala Lumpur Sentral
50623 Kuala Lumpur

 +603 2299 5498 / 4441 / 5308

 +603 2299 4451 / 4452

 comtrac@ssm.com.my