



**LEMBAGA PELABUHAN KUCHING**  
**KUCHING PORT AUTHORITY**

**LAPORAN**  
**TAHUNAN**  
**2021**  
**ANNUAL**  
**REPORT**

**Gerbang Dagangan Anda Ke Dunia**  
*Your Trade Gateway To The World*



# KANDUNGAN

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# LATAR BELAKANG

## BACKGROUND

Lembaga Pelabuhan Kuching merupakan pelabuhan yang pertama ditubuhkan di negeri Sarawak di bawah Ordinan Lembaga-Lembaga Pelabuhan, 1961. Pelabuhan ini terletak berhampiran dengan bandaraya Kuching dan memberi perkhidmatan kepada syarikat perkapalan bagi menghubungkan pelabuhan-pelabuhan tempatan, nasional dan antarabangsa. Semua terminal pelabuhan adalah berdekatan dengan kawasan perindustrian bagi memudahkan pemindahan kargo. Kedua-dua terminal Pending dan Senari mudah dihubungi dengan bandar utama di Sarawak menerusi lebuh raya dan jalan persisiran pantai.

### VISI

Menjadi pelabuhan yang berprestasi tinggi di Sarawak dalam bidang perdagangan, perkhidmatan pelanggan dan kebajikan kakitangan.

### MISI

Memastikan operasi yang cemerlang dan berkesan yang membolehkan Lembaga Pelabuhan Kuching menjadi pintu masuk yang berprestasi tinggi di Sarawak.

### STRATEGI

Mengadakan perancangan jangka panjang pembangunan pelabuhan dan perancangan sumber manusia yang komprehensif dengan meningkatkan kualiti perkhidmatan pelabuhan melalui proses pembelajaran dan peningkatan staf dengan berterusan. Mengamalkan pengurusan pelabuhan dengan minda terbuka, efektif dan dinamik.

Kuching Port Authority is the first organized port in the State of Sarawak. It was established under The Port Authorities Ordinance, 1961. It is situated just outside Kuching and is served by numerous shipping lines connecting it to the domestic, national and international ports. All its terminals are in close proximity to the industrial estates to facilitate easy cargo movement. Both Pending and Senari terminals have easy access to highway and coastal routes to all main towns in Sarawak.

### VISION

To be a high performance gateway in Sarawak in terms of trade, customer services and employees' welfare.

### MISSION

Ensuring excellent operational efficiency enabling KPA to become a high performance gateway in Sarawak.

### STRATEGY

To have a long term comprehensive port development and manpower planning by upgrading the quality of port services through a process of continuous learning and improvement for our staff. To have an open minded with effective and dynamic port management.

# FUNGSI-FUNGSI BERKANUN

## STATUTORY FUNCTIONS

### DI BAWAH SEKSYEN 9 (1) ORDINAN LEMBAGA- LEMBAGA PELABUHAN, 1961:

- (a) “untuk menyelenggara atau memperuntukkan penyelenggaraan perkhidmatan dan kemudahan pelabuhan yang cekap dan mencukupi untuk semua pengguna pelabuhan;
- (b) untuk menyelaraskan segala aktiviti pelabuhan;
- (c) untuk mempertingkatkan pembaikan dan pembangunan pelabuhan;
- (d) untuk menyelaraskan dan mengawal pemindahan kargo atau barangan melalui, ke dalam atau keluar dari pelabuhan, dari mana-mana tempat atau kapal laut, dengan apa cara atau kaedah, termasuk pemindahan minyak atau gas melalui saluran paip, di darat atau di dasar laut, di atas atau di bawah permukaan bumi, di dalam atau di dasar laut; dan
- (e) untuk melaksanakan kerja-kerja sedemikian yang mungkin diperlukan bagi menjalankan tugas-tugas seperti yang ditetapkan dalam perenggan (a), (b), (c) dan (d).”

Lanjutan di dalam Seksyen 9 (3), pelabuhan akan memastikan bahawa:

- (a) “hasil-hasil tahunannya, mengambil kira satu tahun kewangan dengan tahun yang lain, adalah mencukupi untuk membiayai semua bayaran....; dan
- (b) tidak ada seorang pun diberi sebarang keutamaan atau dikenakan tindakan yang tidak wajar berbanding dengan sesiapa pun.”



### REQUIRED UNDER SECTION 9 (1) OF THE PORT AUTHORITIES ORDINANCE, 1961:

- (a) “to maintain, or provide for the maintenance of adequate and efficient port services and facilities for all users of the port;
- (b) to co-ordinate the activities of the port;
- (c) to promote the improvement and development of the port;
- (d) to regulate and control the transportation through, into or out of a port of any cargo or goods from any place or vessel to any other place or vessel by any means or modes, including the conveyance of petroleum or gas by pipelines, both onshore or offshore, on land or underground, in water or underwater; and
- (e) to execute such works as may be necessary to the performance of the duties specified in paragraphs (a), (b), (c) and (d).”

Further under Section 9 (3), the port shall ensure that:

- (a) “its annual revenues are, taking one financial year with another, sufficient to meet the payment of all charges....; and
- (b) no person is given any undue preference or is subject to any undue disadvantage as compared with any other person.”



# SURAT HANTARAN

## LETTER OF TRANSMITTAL



**LEMBAGA PELABUHAN KUCHING**  
JALAN PELABUHAN, PETI SURAT 538, 93710 KUCHING, SARAWAK, MALAYSIA  
Tel: 082 - 482144 (10 Lines) Fax: 082 - 481696 / 334776 Email: [hq@kpaport.com.my](mailto:hq@kpaport.com.my)



Nombor Rujukan: C/KPA/0114/3

Tarikh: 6 September 2022

Yang Berhormat Menteri Infrastruktur dan  
Pembangunan Pelabuhan, Sarawak  
Kementerian Infrastruktur dan Pembangunan  
Pelabuhan, Sarawak  
Tingkat 5, Bangunan Baitul Makmur  
Medan Raya  
Petra Jaya  
93050 KUCHING

Yang Berhormat Datuk Amar

Laporan dan Akaun Yang Diauditkan Tahun 2021

Menurut peruntukan Seksyen 21(1) Ordinan Lembaga-Lembaga Pelabuhan 1961, adalah saya dengan hormatnya mengemukakan di sini laporan bersama dengan akaun yang telah diauditkan mengenai kegiatan-kegiatan Lembaga sepanjang tahun kewangan berakhir pada 31hb Disember 2021.

"BERSATU BERUSAHA BERBAKTI"  
"AN HONOUR TO SERVE"

Yang benar

Dato Awang Bemee bin Haji Pengiran Ali Basah  
Pengerusi  
Lembaga Pelabuhan Kuching



**KUCHING PORT AUTHORITY**

JALAN PELABUHAN, PETI SURAT 538, 93710 KUCHING, SARAWAK, MALAYSIA  
Tel : 082-482144 (10 Lines) Fax : 082-481696 / 334776 Email : [hq@kpaort.com.my](mailto:hq@kpaort.com.my)



Reference No.: C/KPA/0114/3

Date: 6 September 2022

The Honourable Minister for Infrastructure  
and Port Development, Sarawak  
Ministry of Infrastructure and Port  
Development, Sarawak  
5th Floor, Bangunan Baitul Makmur  
Medan Raya  
Petra Jaya  
93050 KUCHING

Yang Berhormat Datuk Amar

Report and Audited Accounts 2021

In accordance with the provision under 21(1) of the Port Authorities Ordinance 1961, I have the honour to submit herewith the report together with the Audited Accounts dealing with the activities of the Authority during the financial year ended 31st December 2021.

"BERSATU BERUSAHA BERBAKTI"  
"AN HONOUR TO SERVE"

Yours faithfully

Dato Awang Bemee Bin Haji Pengiran Ali Basah  
Chairman  
Kuching Port Authority

# AHLI-AHLI LEMBAGA

## BOARD MEMBERS

### PENGERUSI / CHAIRMAN



**Yang Berbahagia Dato Awang Beme  
Bin Haji Pengiran Ali Basah**

### TIMBALAN PENERUSI / DEPUTY CHAIRMAN



**Yang Berbahagia Datu Haji Safri  
Bin Haji Zainudin**

Setiausaha Tetap, Kementerian Infrastruktur  
dan Pembangunan Pelabuhan Sarawak /  
Permanent Secretary, Ministry of Infrastructure  
and Port Development Sarawak



**Yang Berbahagia  
Dato Sri Dr. Wan Lizozman  
Bin Wan Omar**

Setiausaha Kewangan Negeri /  
State Financial Secretary



**Yang Berbahagia  
Datuk Dr. Haji Wahbi  
Bin Haji Junaidi**



**Ir. Goh Leng Yeu**



**Yang Berbahagia  
Dato Ir. Janang Anak  
Bungsu**



**Encik Asem Anak  
Linkin**



**Encik Milton Foo  
Tiang Wee**



**Encik Liew Hui Chai**

# PENGURUSAN MANAGEMENT

**Pengurus Besar /  
General Manager**



**Encik Robert Lau  
Hong Thiam**  
CA (M), LLB, P.B.K

**Penolong Pengurus Besar  
(Operasi) /  
Assistant General Manger  
(Operations)**



**Encik Minin Anak Etamin  
@ Entinam**  
CIT (UK), A.B.S

**Penolong Pengurus Besar  
(Kewangan Korporat) /  
Assistant General Manger  
(Corporate Finance)**



**Puan Jong Siaw Mei**  
B.Acc. (Edu) (Hons) UPM,  
CMBA (Finance) UNIMAS, P.P.B

**Pemangku Penolong Pengurus Besar  
(Sumber Manusia Dan Kualiti) /  
Acting Assistant General Manager  
(Human Resource And Quality)**

**Chai Chin Lin**  
BSc (Hons) CS UoP

**Ketua Pegawai Keselamatan /  
Chief Security Officer**

**Patrick Wee Hian Tiong**  
P.P.P, A.M.N, P.P.B, A.B.S, A.B.K, P.P.S

**Akauntan / Accountant**

**Armiyani Binti Haji Arabi**  
B. Acc. UM, MBA (HRM) CMM, CA (M)

**Pengurus Kawal Selia & Penguatkuasa /  
Regulatory & Enforcement Manager**

**Ngalih Anak Manja**  
(sehingga / until 23 July 2021)  
CIT (UK), A.B.S

**Pengurus Pentadbiran / Administration Manager**

**Donna Chang Wan Yee**  
DipBus, BEc & Bus (Hons) (Ind Econ Org) UNIMAS,  
CMBA (Human Dynamics) UNIMAS

**Penguasa Trafik  
(Konvensional, Kargo Pukul Dan Zon Bebas) /  
Traffic Superintendent  
(Conventional, Bulk Cargo And Free Zone)**

**Farizal Bin Suhaili**  
CILT (UK)

**Penguasa Trafik (Unit Operasi Kontena) /  
Traffic Superintendent (Container Operation Unit)**

**Voon Yian Foo**  
BSc. (Hons) HRD (UNIMAS)

**Pegawai Keselamatan / Security Officer**

**Robert Tony Anak George**  
Ba .Media Studies (Hons) (UM)

**Pengurus Sumber Manusia / Human Resource Manager**

**Chai Ai Nee**  
BSS (Hons) (Ind. Rel. & LS) UNIMAS

**Pengurus Perbendaharaan / Treasury Manager**

**Awang Haziq Bin Awang Bemee**  
BCom (Accounting) Curtin University

**Pengurus Pembangunan Perniagaan /  
Business Development Manager**

**Mohamad Erika Bin Rosli**  
(sehingga / until 26 March 2021)  
B.Eng (Electrical & Electronics) UTM

**Juruaudit Dalamann / Internal Auditor**

**Elizabeth Voong Ai Lin**  
(sehingga / until 14 July 2021)  
BSc (Hons) Econ. & Acc. (University of Bristol, UK)  
MBA (Oxford Brookes, UK), CA (M), FCCA (UK)

**Chai Tze Chek**  
(dari / from 15 July 2021)  
CA (M), CPA (Aust)

# ULASAN PENGERUSI

## CHAIRMAN'S STATEMENT

Bagi pihak ahli-ahli Lembaga Pelabuhan Kuching, dengan sukacitanya saya membentangkan Laporan Tahunan dan Penyata Kewangan bagi tahun berakhir 31 Disember 2021.

### PANDANGAN KESELURUHAN

Jumlah pengendalian kargo yang dikendalikan pada tahun ini telah menunjukkan peningkatan walaupun terdapat penurunan pada jumlah singgahan kapal. Jumlah pengendalian kargo mencatatkan 8,892,464 tan pada tahun 2021, menunjukkan peningkatan sebanyak 4.75% berbanding dengan 8,488,951 tan pada tahun 2020. Jumlah pengendalian kontena meningkat sebanyak 10.99% dengan kendalian sebanyak 264,552 TEUs berbanding dengan 238,351 TEUs pada tahun 2020.

Sebanyak 1,173 buah kapal berlabuh pada tahun 2021, menunjukkan penurunan sebanyak 3.14% berbanding 1,211 buah kapal pada tahun sebelumnya. Jumlah Tanej Berdaftar Kasar (GRT) adalah sebanyak 8,953,331 tan pada tahun 2021 berbanding dengan 9,832,748 tan pada tahun 2020.

### PROSPEK

Melangkah ke hadapan, ekonomi Malaysia dijangka akan bertumbuh sebanyak 5.5% - 6.2% pada tahun 2022 selepas pembukaan semula sektor ekonomi dan sosial. Dengan kadar vaksinasi negara yang tinggi dan pelancaran dos penggalak yang giat dijalankan telah membantu mengurangkan kes-kes Covid-19 dan kerajaan telah membuka semula aktiviti ekonomi secara berperingkat dan melonggarkan sekatan pergerakan di seluruh negara. Tambahan pula, Malaysia kini sedang dalam proses peralihan ke fasa endemik Covid-19 pada 1 April 2022. Peralihan ini akan membantu lagi pertumbuhan ekonomi dan bakal menarik lebih banyak pelaburan asing ke dalam negara.

Prospek bagi sektor pelabuhan Malaysia kekal sihat pada tahun 2022. Pelabuhan Kuching dijangka akan mencatatkan pertumbuhan memberangsangkan dalam pengendalian



**Yang Berbahagia Dato Awang Beme Bin Haji Pengiran Ali Basah**  
Pengerusi / Chairman

kontena yang sejajar dengan pemulihan ekonomi global daripada wabak Covid-19. Pelabuhan Kuching akan terus mengekalkan langkah penjimatan kos untuk mengurangkan perbelanjaan operasi dan bekerjasama dengan pembekal perkhidmatan lain bagi mempertingkatkan perkhidmatan serahan pelabuhan secara berterusan.

### PENGHARGAAN

Prestasi Lembaga Pelabuhan Kuching dalam tahun ini dapat dicapai dengan adanya komitmen penuh daripada Kerajaan Persekutuan dan Negeri, agensi-agensi kerajaan yang berkaitan, persatuan-persatuan perdagangan, pengguna-pengguna Pelabuhan Kuching, pengendali-pengendali pelabuhan serta semua ahli Lembaga, pengurusan dan kakitangan Lembaga Pelabuhan Kuching. Komitmen dan dedikasi mereka amat dihargai bagi membolehkan Lembaga Pelabuhan Kuching mencapai kejayaan cemerlang sepanjang tahun. Saya ingin merakamkan penghargaan kepada semua pihak yang telah menyumbang kepada kemajuan berterusan bagi Lembaga Pelabuhan Kuching.



# ULASAN PENGERUSI

## CHAIRMAN'S STATEMENT



On behalf of the members of the Board of Kuching Port Authority, I am pleased to present the Annual Report and Audited Financial Statements for the year ended 31 December 2021.

### OVERVIEW

Total cargo throughput handled by the Authority for the year registered an increase despite a decrease of ship calls. The total cargo throughput was 8,892,464 tonnes in 2021, an increase of 4.75% compared with 8,488,951 tonnes in 2020. The container volume increased by 10.99% with throughput of 264,552 TEUs in 2021 as compared with 238,351 TEUs in 2020.

There were 1,173 ship calls at the port in 2021, a decrease of 3.14% compared with 1,211 in 2020. The Total Gross Registered Tonnage (GRT) of the ship calls was 8,953,331 tonnes compared with 9,832,748 tonnes in 2020.

### PROSPECT

Looking ahead, Malaysia's economy is expected to grow by 5.5% to 6.2% in 2022 upon the greater reopening of economic and social sectors. A high vaccination rate and steady rollout of booster shots have led to a decrease in Covid-19 cases and the government has reopened the economy gradually and eased movement restrictions

throughout the country. Moreover, Malaysia is in the process of transitioning to the endemic phase of Covid-19 on 1 April 2022. It will help in economic growth and in attracting more foreign investments into the country.

The prospects of Malaysia's port sector remain healthy for 2022. Kuching Port is expected to post encouraging growth in container throughput in line with the global economic recovery from the Covid-19 pandemic. Kuching Port will continue to persist with its cost-saving measures to reduce operational expenditure and work together with other service providers on continuously improving port delivery services.

### ACKNOWLEDGEMENT

The performance of Kuching Port Authority during the year was made possible with the full commitment of the Federal and Sarawak Governments, government agencies, trade associations, Kuching Port's users, port operators, as well as the Board, management and staff of Kuching Port Authority. Their commitment is most commendable in ensuring the success achieved by Kuching Port Authority during the year. I wish to express my gratitude to all those who have contributed towards the continued progress of Kuching Port Authority.

# PERSINGGAHAN KAPAL

## SHIP CALLS



Pada tahun yang dibincangkan, sebanyak 1,173 singgahan dengan agregat Tanej Kasar Berdaftar (GRT) sebanyak 8,953,331 tan direkodkan berbanding dengan 1,211 singgahan kapal dengan jumlah GRT sebanyak 9,832,748 tan pada tahun lepas. Daripada jumlah ini, 710 buah kapal merupakan kapal tempatan, manakala 463 buah kapal adalah kapal dagangan antarabangsa. Penyumbang utama kepada persinggahan kapal ialah kapal kontena (457), kapal pukal pecah (295) dan kapal pukal cecair (221).

Terminal Senari menerima 515 buah kapal dengan GRT sebanyak 4,054,258 tan, mewakili 43.90% daripada jumlah persinggahan kapal dan 45.28% daripada jumlah GRT. Ianya menunjukkan sedikit penurunan sebanyak 0.77% dari segi persinggahan kapal dan penurunan 18.38% dari segi GRT.

Persinggahan kapal di Terminal Pending telah mencatatkan 333 buah dengan agregat Tanej Kasar Berdaftar sebanyak 3,295,795 tan, mewakili 28.39% dari keseluruhan persinggahan kapal dan 36.81% bagi jumlah keseluruhan

GRT. Berbanding dengan tahun sebelumnya, persinggahan kapal mencatatkan penurunan sebanyak 10.96% tetapi peningkatan sebanyak 2.47% dalam Tanej Kasar Berdaftar.

Pengendalian kapal tangki minyak di Terminal Minyak Bebas merekodkan 221 singgahan kapal dengan GRT sebanyak 1,343,384 tan. Jumlah tersebut telah menunjukkan peningkatan sebanyak 3.27% dalam persinggahan kapal dan 1.08% dalam GRT.

Sebanyak 101 persinggahan kapal dengan Tanej Kasar Berdaftar sebanyak 254,708 tan telah dikendalikan pada tahun 2021 di kemudahan-kemudahan “sufferance” di bawah kuasa kawalan pelabuhan. Angka ini mencatatkan penurunan dari segi persinggahan kapal sebanyak 2.88% dan sebanyak 20.41% dari segi GRT berbanding dengan tahun 2020.

Sebanyak lapan puluh enam (86) pelayaran sulung telah direkodkan pada tahun 2021.

# PERSINGGAHAN KAPAL

## SHIP CALLS



In 2021, 1,173 ship calls with an aggregate Gross Registered Tonnage (GRT) of 8,953,331 tonnes were recorded compared with 1,211 ship calls with GRT of 9,832,748 tonnes in the previous year. There were 710 domestic ship calls while 463 were foreign ship calls. The top contributors to ship calls were container vessels (457), break bulk vessels (295) and liquid bulk vessels (221).

Senari Terminal received 515 ship calls with an aggregate GRT of 4,054,258 tonnes, representing 43.90% of total

ship calls and 45.28% of total GRT. It showed a slight decrease of 0.77% and 18.38% in terms of ship calls and GRT respectively.

Ship calls at Pending Terminal stood at 333 with an aggregate GRT of 3,295,795 tonnes, representing 28.39% of total ship calls and 36.81% of the total GRT. There was a decrease of 10.96% in ship calls but an increase of 2.47% in GRT compared with the previous year.

At the Independent Oil Terminal, liquid bulk cargo recorded 221 ship calls with 1,343,384 tonnes of GRT. The volume showed an increase of 3.27% and 1.08% in ship calls and GRT respectively.

At the sufferance facilities within the port's limit, 101 ship calls with an aggregate GRT of 254,708 tonnes were registered in 2021. This figure marked a decrease of 2.88% in ship calls and 20.41% in GRT from 2020.

Eighty six (86) maiden voyages calling at Kuching Port were recorded in 2021.





# PENGENDALIAN KARGO

## CARGO THROUGHPUT

Jumlah kargo yang dikendalikan oleh Lembaga Pelabuhan Kuching menunjukkan peningkatan sebanyak 4.75% bagi tahun 2021. Sebanyak 8,892,464 tan telah dikendalikan berbanding 8,488,951 tan pada tahun 2020. Kargo import telah mencatat jumlah sebanyak 7,201,713 tan (80.99%), manakala kargo eksport telah mencatat jumlah sebanyak 1,690,751 tan (19.01%). Daripada jumlah ini, Terminal Senari telah mengendalikan sebanyak 6,099,069 tan (68.59%) manakala Terminal Pending pula mengendalikan kargo berjumlah 1,424,011 tan (16.01%), sementara itu pengendalian kargo pukal cecair di Terminal Minyak Bebas Senari mencatatkan jumlah sebanyak 1,047,875 tan (11.78%). Baki sebanyak 321,509 tan (3.62%) pula dikendalikan di beberapa kemudahan “sufferance” di bawah kuasa kawalan pelabuhan.

### KARGO KONTENA

Kargo kontena berjumlah 5,993,031 tan masih terus mendominasi komposisi kargo yang merangkumi 67.39% daripada jumlah keseluruhan kargo yang dikendalikan. Jumlah ini menggambarkan peningkatan sebanyak 415,604 tan atau 7.45% berbanding dengan tahun lepas yang berjumlah 5,577,427 tan. Secara keseluruhannya, Pelabuhan Kuching telah mengendalikan 264,552 TEUs pada tahun 2021. Jumlah ini menunjukkan peningkatan sebanyak 10.99% jika dibandingkan dengan 238,351 TEUs yang dikendalikan pada tahun 2020. Daripada jumlah ini, sebanyak 382 TEUs merupakan kontena “transshipment”.

### KARGO PUKAL PECAH

Kargo pukal pecah telah menunjukkan penurunan pada tahun 2021. Jumlah kendalian telah menurun sebanyak 9.63% atau 312,754 tan berbanding 346,099 tan pada tahun 2020. Sejumlah 260,658 tan kargo pukal pecah telah diimport berbanding dengan 289,060 tan pada tahun 2020. Eksport bagi kargo pukal pecah pula mencatatkan penurunan sebanyak 8.67% bersamaan 52,096 tan pada tahun 2021.

### KARGO PUKAL KERING

Jumlah kendalian kargo pukal kering telah menunjukkan penurunan sebanyak 18.36% dari 562,154 tan pada tahun 2020 kepada 458,961 tan pada tahun 2021. Jumlah import bagi kargo pukal kering mendaftar penurunan sebanyak 17.28%, daripada 540,541 tan pada tahun 2020 kepada 447,122 tan pada tahun 2021. Kadar eksport bagi kargo pukal kering telah memaparkan penurunan sebanyak 45.22%, daripada 21,613 tan pada tahun 2020 kepada 11,839 tan pada tahun 2021.

### RO-RO

Pada tahun yang dibincangkan, kargo Ro-Ro telah mencatatkan peningkatan sebanyak 25.94% untuk tahun yang dibincangkan, daripada 602,124 tan pada tahun 2020 kepada 758,334 tan pada tahun 2021. Kadar import bagi kargo Ro-Ro mendaftar peningkatan sebanyak 24.57%, daripada 571,098 tan pada tahun 2020 kepada 711,409 tan pada tahun 2021 dan kargo eksport merekodkan peningkatan sebanyak 51.24% daripada 31,026 tan pada tahun 2020 kepada 46,925 tan pada tahun 2021. Sejumlah 56,308 unit kenderaan telah dikendalikan pada tahun 2021, yang telah menunjukkan peningkatan sebanyak 21.67% berbanding dengan angka tahun 2020 yang sebanyak 46,280 unit.

### KARGO PUKAL CECAIR

Jumlah pengendalian bagi kargo pukal cecair bagi tahun 2021 menunjukkan sedikit peningkatan sebanyak 1.20% kepada 1,047,875 tan di Terminal Minyak Bebas. Kadar import mencakupi 668,812 tan, mencatatkan 2.41% peningkatan berbanding dengan tahun 2020 yang berjumlah 653,050 tan. Kargo eksport pula mendaftarkan sedikit penurunan sebanyak 0.87%, daripada 382,407 tan pada tahun 2020 kepada 379,063 tan pada tahun 2021.



# PENGENDALIAN KARGO

## CARGO THROUGHPUT

2021 showed an increase of 4.75% in the volume of cargo traffic passing through Kuching Port Authority. A total of 8,892,464 tonnes were recorded compared with 8,488,951 tonnes for the year 2020. Import cargo registered 7,201,713 tonnes (80.99%), while export cargo at 1,690,751 tonnes (19.01%). Out of the total volume, 6,099,069 tonnes (68.59%) were worked at Senari Terminal and 1,424,011 tonnes (16.01%) at Pending Terminal, while the Independent Oil Terminal at Senari handled 1,047,875 tonnes (11.78%) of liquid bulk cargo. The remaining 321,509 tonnes (3.62%) were handled at sufferance facilities within the port's limit.

### CONTAINERISED CARGO

Containerised cargo amounting to 5,993,031 tonnes continued to dominate the cargo composition making up of 67.39% of the total throughput figure. This figure represented an increase of 415,604 tonnes or 7.45% over the previous year's figure of 5,577,427 tonnes. Overall, the port handled a total of 264,552 TEUs in 2021. There was an increase of 10.99% in the handling of containers compared with 238,351 TEUs handled in 2020. Out of the total volume, 382 TEUs were for transshipment cargo.

### BREAK BULK CARGO

The break bulk cargo registered a decrease in 2021. Total throughput registered a decrease of 9.63% or 312,754 tonnes compared with 346,099 tonnes in 2020. A total of 260,658 tonnes of break bulk was imported compared with 289,060 tonnes in 2020 while export recorded a decrease of 8.67% or 52,096 tonnes in 2021.



### DRY BULK CARGO

Dry bulk cargo registered a decrease of 18.36% from 562,154 tonnes in 2020 to 458,961 tonnes in 2021. The total import for dry bulk cargo registered a decrease of 17.28% from 540,541 tonnes in 2020 to 447,122 tonnes in 2021. Export for dry bulk cargo also showed a decrease of 45.22% from 21,613 tonnes in 2020 to 11,839 tonnes in 2021.

### RO-RO

In 2021, Ro-Ro vehicles throughput registered an increase of 25.94% from 602,124 tonnes in 2020 to 758,334 tonnes in 2021. The import of Ro-Ro cargo registered an increase of 24.57%, from 571,098 tonnes in 2020 to 711,409 tonnes in 2021 while the export cargo recorded an increase of 51.24%, from 31,026 tonnes in 2020 to 46,925 tonnes in 2021. A total of 56,308 units were handled in 2021, which marked an increase of 21.67% compared with 2020's figure of 46,280 units.

### LIQUID BULK CARGO

Liquid bulk cargo throughput experienced a slight increase of 1.20% to 1,047,875 tonnes in 2021 at the Independent Oil Terminal. Import accounted for 668,812 tonnes which was a 2.41% increase over 2020's figure of 653,050 tonnes while export cargo registered a slight decrease of 0.87% from 382,407 tonnes in 2020 to 379,063 tonnes in 2021.



# PRESTASI KEWANGAN

## FINANCIAL PERFORMANCE

Pendapatan operasi Kumpulan Lembaga Pelabuhan Kuching pada tahun 2021 adalah RM77.827 juta, mewakili peningkatan sebanyak 11.27% berbanding dengan RM69.946 juta pada tahun sebelumnya. Pendapatan operasi kumpulan selepas mengambil kira perbelanjaan operasi berjumlah RM59.051 juta mencatatkan lebih pendapatan sebanyak RM18.776 juta. Selepas menolak perbelanjaan bukan operasi seperti kos-kos kewangan dan pengerukan penyelenggaraan dan perbelanjaan cukai, dan dengan mengambil kira hasil bersekutu, lebih bersih pada tahun ini ialah RM13.239 juta berbanding dengan lebih bersih berjumlah RM8.401 juta pada tahun 2020. Jumlah aset Kumpulan Lembaga Pelabuhan Kuching pada 31 Disember 2021 adalah RM293.081 juta manakala jumlah liability adalah RM83.932 juta.

The Kuching Port Authority Group's total operating revenue for the year 2021 was RM77.827 million representing a 11.27% increase over the preceding year of RM69.946 million. Its total operating revenue after deducting the operating expenditure of RM59.051 million resulted in an operating surplus of RM18.776 million. After deducting the non-operating expenditure, mainly finance costs and maintenance dredging cost and tax expense, and taking into account the share of result in associate, the net surplus for the year was RM13.239 million compared with the net surplus of RM8.401 million in 2020. As at 31 December 2021, the total assets of the Kuching Port Authority Group was RM293.081 million while the total liabilities stood at RM83.932 million.

# PRESTASI KAD SKOR

## SCORECARD PERFORMANCE

### PRESTASI KAD SKOR

Pada tahun 2021, Prestasi Kad Skor LPK adalah seperti berikut:

- i) Perspektif Pelanggan : 3.00 daripada 3.00 berdasarkan kajian kepuasan pelanggan
- ii) Perspektif kewangan: 1.21 daripada 1.50
- iii) Perspektif Proses / Program / Projek / Penyampaian Perkhidmatan: 3.13 daripada 4.00
- iv) Perspektif Kapasiti Organisasi: 1.01 daripada 1.50

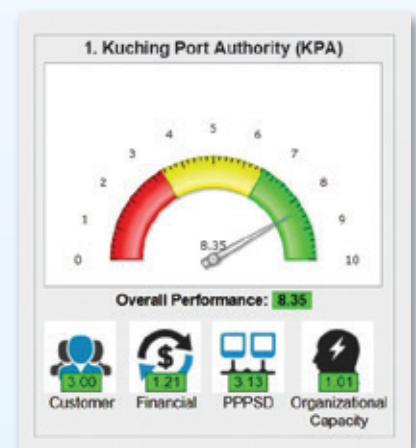
Prestasi keseluruhan Kad Skor LPK bagi tahun 2021 adalah 8.35 daripada 10.00

### BALANCE SCORE CARD

In year 2021, KPA's Scorecard Performance is as follows:

- i) Customer perspective: 3.00 out of 3.00 based on Customer Satisfaction Survey
- ii) Finance Perspective: 1.21 out of 1.50
- iii) Process / Programme / Project / Service Delivery perspective (PPPSD): 3.13 out of 4.00
- iv) Organizational Capacity Perspective: 1.01 out of 1.50

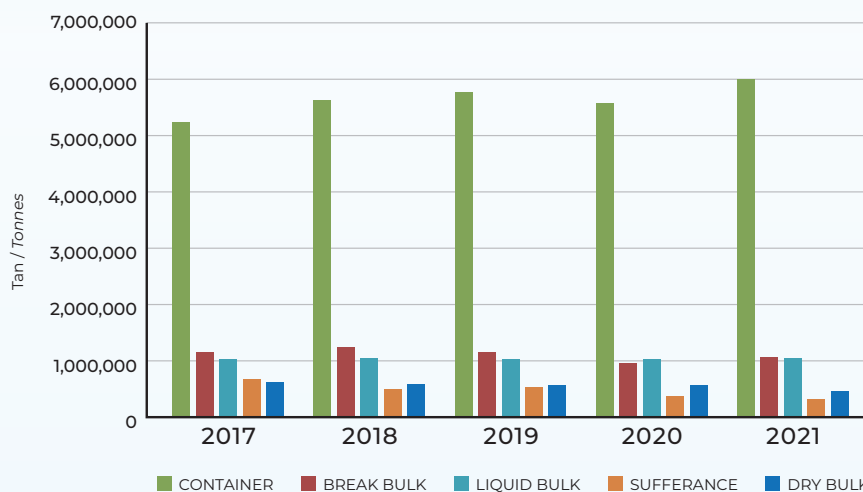
KPA overall scorecard performance for year 2021 is 8.35 out of 10.00



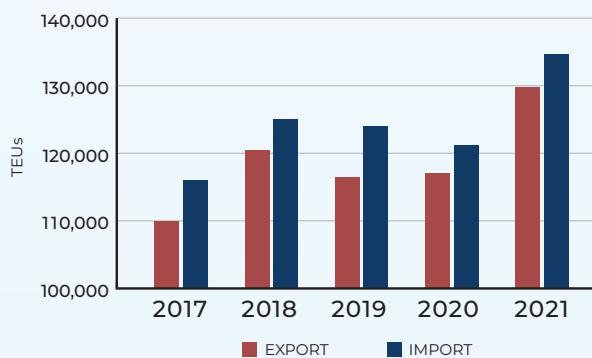
# STATISTIK

## STATISTICS

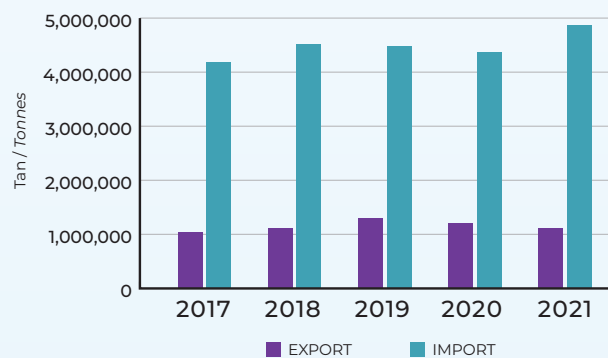
**Pengendalian Kargo (tan)** 2017-2021  
Cargo Throughput (tonnes)



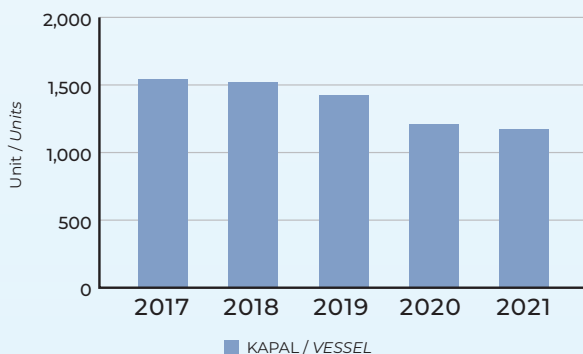
**Pengendalian Kontena** 2017-2021  
Container Throughput (TEUs)



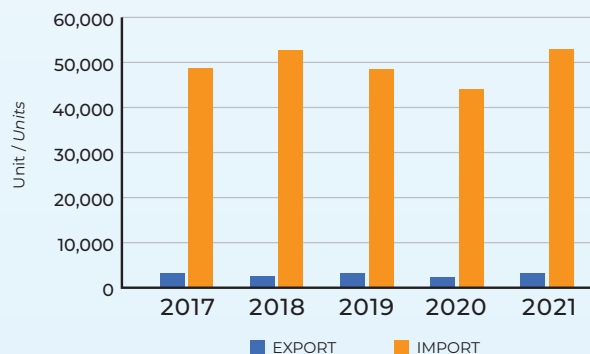
**Pengendalian Kontena (tan)** 2017-2021  
Container Throughput (tonnes)



**Persinggahan Kapal (unit)** 2017-2021  
Ship Calls (units)



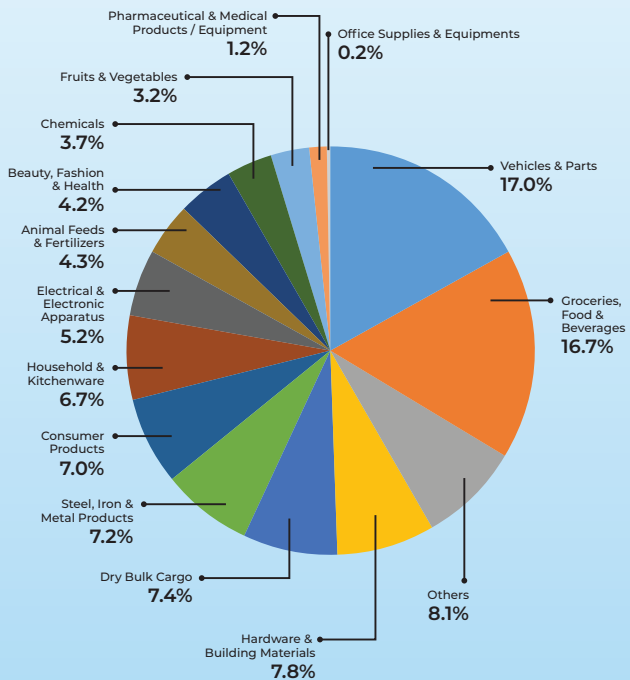
**Roll On - Roll Off (unit)** 2017-2021  
(Ro-Ro) (units)



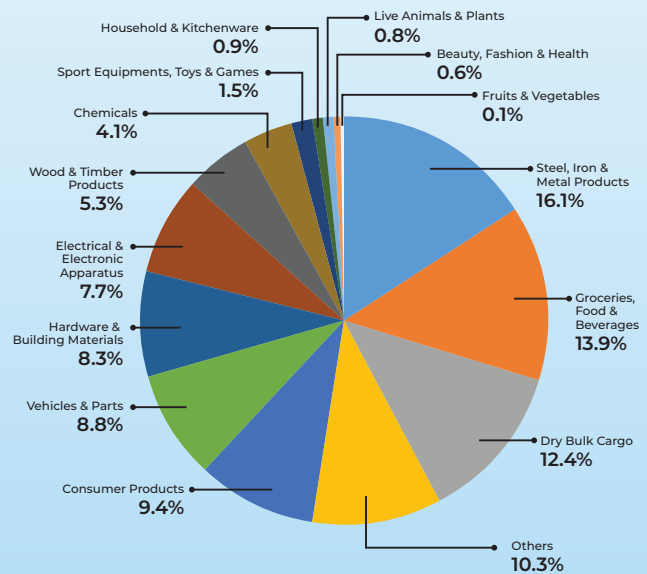
# STATISTIK

## STATISTICS

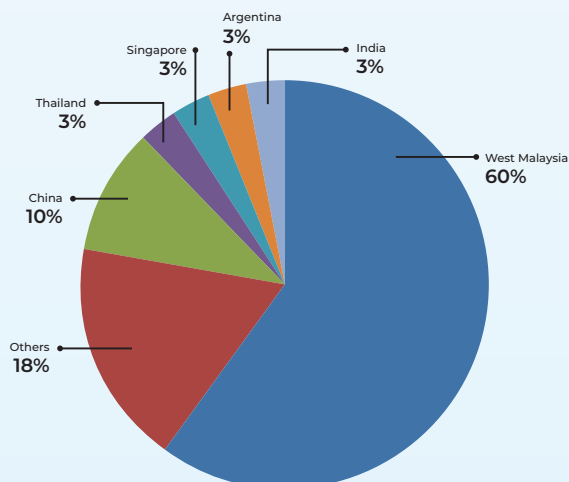
### 2021 TOP IMPORT COMMODITY



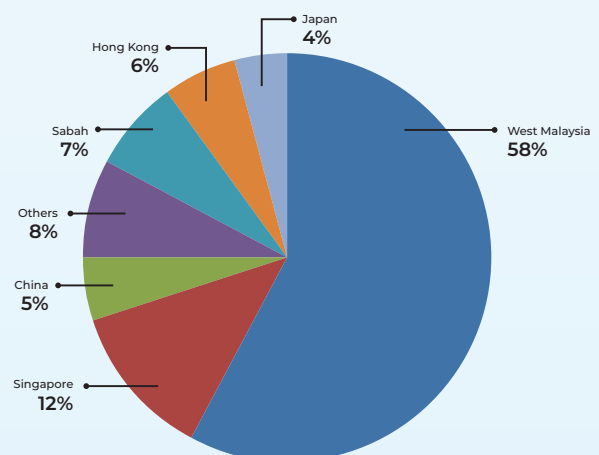
### 2021 TOP EXPORT COMMODITY



### 2021 DAGANGAN IMPORT / IMPORT TRADE



### 2021 DAGANGAN EKSPORT / EXPORT TRADE





# SUMBER MANUSIA

## HUMAN RESOURCE

### KEKUATAN TENAGA MANUSIA

Pada 31 Disember 2021, jumlah kakitangan LPK adalah seramai 697 orang kakitangan berbanding seramai 719 orang kakitangan pada tahun 2020. Jumlah kakitangan merangkumi 421 Staf dan 276 Pekerja Pelabuhan. Seramai 20 pengambilan baru dan 42 orang telah tamat perkhidmatan pada tahun 2021.

### PEMBANGUNAN TENAGA KERJA

Pada 2021, kebanyakan latihan yang diadakan adalah melalui platform dalam talian disebabkan oleh wabak Covid-19. Semua latihan yang diadakan adalah mengikuti prosedur operasi standard yang telah ditetapkan oleh kerajaan. Selain itu, Pusat Latihan LPK juga mengadakan latihan kemahiran kepada pekerja pelabuhan sahaja.

Pembelajaran secara berterusan amatlah penting untuk menghasilkan kakitangan yang mahir dan berpengetahuan. Sehubungan itu, Unit Pembangunan Sumber Manusia LPK telah mengadakan pelbagai latihan dalam bentuk seminar, bengkel, persidangan dan latihan fizikal. Pada tahun 2021, sebanyak 51 latihan dalaman telah dianjurkan kepada 362 orang kakitangan dan seramai 43 orang kakitangan telah menghadiri 9 latihan awam. Selain itu, Pusat Latihan LPK telah mengendalikan 10 jenis latihan kemahiran untuk seramai 52 Pekerja Pelabuhan pada tahun 2021.



### MANPOWER STRENGTH

As at 31 December 2021, KPA had a total of 697 employees as compared with 719 employees in year 2020. The employees comprised of 421 Staff and 276 Port Workers. There were 20 new recruits and 42 retiring employees in year 2021.

### MANPOWER DEVELOPMENT

In year 2021, most of the trainings were conducted internally through online platform due to the Covid-19 pandemic. All trainings were conducted in accordance to the Standard Operating Procedures set by the Government. Besides that, the KPA's Training Centre was also carried out the skill trainings to KPA's employees only.

Continuous learning is important in the enhancement and development of employees' capability and knowledge. In view of that, KPA Human Resource Development Unit had arranged various trainings in the form of seminar, workshop, conference and physical training. In year 2021, there were 51 internal trainings being conducted for 362 employees and 43 employees were sent for 9 external trainings. In addition, the Training Centre of KPA had also conducted 10 types of skill trainings for 52 Port Workers in year 2021.



## AKTIVITI-AKTIVITI | ACTIVITIES



Lawatan oleh YAB Datuk Patinggi Tan Sri (Dr) Abang Haji Abdul Rahman Zohari Bin Tun Datuk Abang Haji Openg, Ketua Menteri Sarawak ke CIQS, berkenaan perdagangan rentas sempadan antara Lubok Antu dan Nanga Badau (Kalimantan Barat).

Visit by YAB Datuk Patinggi Tan Sri (Dr) Abang Haji Abdul Rahman Zohari Bin Tun Datuk Abang Haji Openg, Chief Minister of Sarawak to CIQS, on cross border trade between Lubok Antu and Nanga Badau (West Kalimantan).



Perbincangan diketuai oleh mendiang Tan Sri Datuk Amar Dr. James Jemut Masing, Timbalan Ketua Menteri Sarawak dan Menteri Infrastruktur dan Pembangunan Pelabuhan Sarawak berkenaan pencegahan gangguan komputer di Terminal Senari.

Discussion led by the late Tan Sri Datuk Amar Dr. James Jemut Masing, Deputy Chief Minister of Sarawak & Minister for Infrastructure and Port Development Sarawak on the mitigation of computer outage at Senari Terminal.



Lawatan berkenaan pemodernan Pelabuhan Kuching bersama mendiang Tan Sri Datuk Amar Dr. James Jemut Masing, Timbalan Ketua Menteri Sarawak dan Menteri Infrastruktur dan Pembangunan Pelabuhan Sarawak dan Datuk Julaihi Narawi, Menteri Muda Infrastruktur dan Pembangunan Pelabuhan Sarawak.

Visit on modernization of Kuching Port by the late Tan Sri Datuk Amar Dr. James Jemut Masing, Deputy Chief Minister of Sarawak & Minister for Infrastructure and Port Development Sarawak and Datuk Julaihi Narawi, Assistant Minister for Infrastructure and Port Development Sarawak.



Majlis Penyerahan oleh Sino Truck Commercial Vehicles (M) Sdn. Bhd. kepada PUSAKA Capital Group, disaksikan oleh YB Datuk Haji Mohd Naroden Bin Haji Majais, Menteri Muda Perdagangan Antarabangsa dan Industri, Terminal Perindustrian dan Pembangunan Usahawan Sarawak.

Handover Ceremony by Sino Truck Commercial Vehicles (M) Sdn. Bhd. to PUSAKA Capital Group, witnessed by YB Datuk Haji Mohd Naroden Bin Haji Majais, Assistant Minister for International Trade and Industry, Industry Terminal & Entrepreneur Development Sarawak.



Lawatan Kerja YB Dato Sri Hajah Fatimah Abdullah, Menteri Kebajikan, Kesejahteraan Komuniti, Wanita, Keluarga dan Pembangunan Kanak-kanak ke "Customs Examination Area" di Terminal Senari.

Working visit by YB Dato Sri Hajah Fatimah Abdullah, Minister for Welfare, Community Wellbeing, Women, Family and Childhood Development to the Customs Examination Area at Senari Terminal.



Lawatan kerja oleh Tuan Ramli Bin Salleh, Ketua Bahagian Perkastaman Sarawak di Terminal Senari.

Working visit by Tuan Ramli Bin Salleh, Ketua Bahagian Perkastaman Sarawak at Senari Terminal.





Eksport tangki oksigen ke Entikong, Kalimantan Barat melalui Pelabuhan Darat Tebedu.  
Export of oxygen tanks to Entikong, West Kalimantan via Tebedu Inland Port.



Lawatan ke Kilang Klinker, Pending milik Cahya Mata Sarawak Bhd. bersama pihak MIPD, JKR, KPA Port Sdn. Bhd. dan Jurutera Minsar Sdn. Bhd.  
Visit to the Clinker Plant, Pending of Cahya Mata Sarawak Bhd. with MIPD, PWD, KPA Port Sdn. Bhd. and Jurutera Minsar Sdn. Bhd.



Lawatan dari Bank Negara Malaysia Kuching di Terminal Senari.  
Visit by Bank Negara Malaysia Kuching at Senari Terminal.



Lawatan tapak dengan Juru Perunding Edira Sdn. Bhd. berkenaan pengembangan Pelabuhan Senari.  
Site visit by Juru Perunding Edira Sdn. Bhd. on expansion of Senari Terminal.



Lawatan Audit dari Jawatankuasa Kecil Pemeriksaan Keselamatan (JKPK) Sarawak.  
Audit visit by the Key Points Sub Committee of JKPK Sarawak.



Lawatan dari Shopee Malaysia dan Greenpen Freight Services Sdn. Bhd.  
Visit by Shopee Malaysia and Greenpen Freight Services Sdn. Bhd.

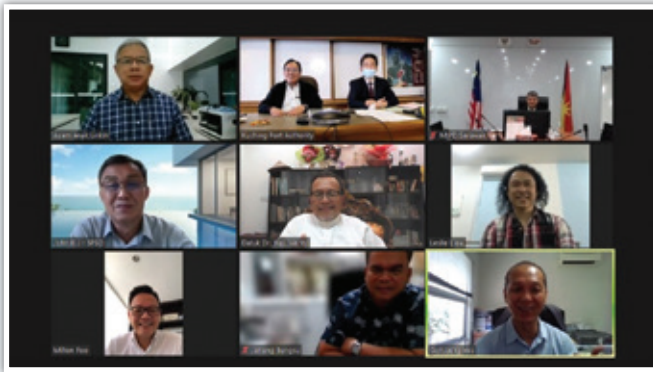


Lawatan belajar dari Universiti Swinburne berkenaan pembangunan Zon Bebas di Terminal Senari.  
Study visit by University of Swinburne on Free Zone development at Senari Terminal.



Penyerahan Reach Stacker Kalmar baru kepada LPK oleh Trac Wheels (M) Sdn Bhd di Terminal Senari.  
Handover of a new Kalmar Reach Stacker to KPA by Trac Wheels (M) Sdn. Bhd. at Senari Terminal.

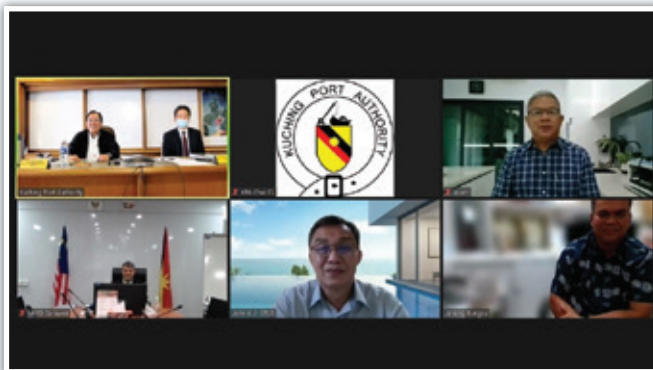




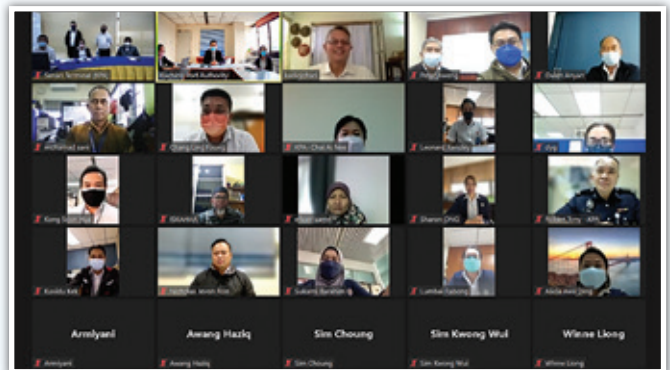
Mesyuarat Ahli-ahli Lembaga, Lembaga Pelabuhan Kuching.  
KPA Board meeting.



Mesyuarat Jawatankuasa Audit Lembaga Pelabuhan Kuching.  
KPA Audit Committee meeting.



Mesyuarat Jawatankuasa Tender Lembaga Pelabuhan Kuching.  
KPA Tender Committee meeting.



Audit terhadap LPK Pensijilan Semula ISO 9001 : 2015 oleh SIRIM.  
Audit of KPA's ISO 9001: 2015 re-certification by SIRIM.



Taklimat dalam talian berkenaan pematuan SOP Covid-19 di tempat kerja  
diadakan oleh Unit Sumber Manusia, Jabatan Ketua Menteri Sarawak.  
Online briefing on workplace compliance with Covid-19 SOP held by Human  
Resources Unit of Chief Minister Department.



Pemeriksaan tapak projek penyelenggaraan pengerukan dermaga di  
Terminal Senari.  
Site inspection on wharf dredging project at Senari Terminal.



Penyelenggaraan pengerukan dermaga di Terminal Senari dan Pending.  
Maintenance dredging alongside wharves at Senari and Pending Terminal.







Mesyuarat dalam talian dengan MIPD, SAG, SFS, Jabatan Laut Wilayah Sarawak, Jabatan Tanah & Survei dan pelabuhan-pelabuhan negeri berkenaan Had Pelabuhan, pemaliman dan struktur organisasi pelabuhan.

Online meeting with MIPD, SAG, SFS, Marine Dept. Sarawak, SRB, Land & Survey Dept. and State ports on port limits, pilotage and port organisation structure.



Mesyuarat dengan MIPD dan Pasti Nyala Sdn. Bhd. berkenaan penambahbaikan IT dan aplikasi.

Meeting with MIPD and Pasti Nyala Sdn. Bhd. on IT and apps improvement.



Mesyuarat dengan Persatuan Agensi Penghantaran Sarawak mengenai penghantaran kontena di Terminal Senari.

Meeting with Sarawak Forwarding Agencies Association on container delivery at Senari Terminal.



Mesyuarat berkenaan perkembangan pelaksanaan VTMS.

Meeting on the progress of Vessel Traffic Management System (VTMS) implementation.



Perbincangan berkenaan Pelan Anti Rasuah Organisasi - LPK (2021-2025).

Discussion on Organizational Anti-Corruption Plan - KPA (2021-2025).



Perbincangan berkenaan Kajian Pelan Induk Bau dengan ARUP Jururunding Sdn. Bhd.

Discussion on Bau Master Plan Study with ARUP Jururunding Sdn. Bhd.



Perbincangan dalam talian dengan University of Technology Sarawak berkenaan kajian industri logistik.

Online discussion with University of Technology Sarawak on logistics industry study.



Ucapan dalam talian dengan YAB Tan Sri Dato' Muhyiddin Bin Haji Mohd Yassin, Perdana Menteri Malaysia kepada penjawat awam.

Online Speech by YAB Tan Sri Dato' Haji Muhyiddin Bin Haji Mohd Yassin, the Prime Minister of Malaysia to all civil servants.





Kursus Latihan berkenaan "Industry Talk (Agile A New Way of Working)".  
Training course on "Agile, A New Way of Working".



Kursus Latihan berkenaan "English for Business Communication".  
Training course on "English for Business Communication".



Kursus latihan berkenaan "Pengurusan Pelanggan semasa pandemik Covid-19".  
Training course on "Managing Customers during Covid-19 Pandemic".



Kursus Induksi kakitangan untuk pengesahan perkhidmatan.  
Staff Induction Course for service confirmation.



Kursus Pengendali Dek Kren di Pusat Latihan LPK.  
Deck Crane Operator Course at KPA Training Centre.



Kursus "Winch Driving and Signaling" untuk pekerja-pekerja baharu pelabuhan.  
Winch Driving and Signaling Course for new port workers.



Kursus Pengendalian Jentera Kargo di Pusat Latihan LPK.  
Cargo Handling Equipment Course at KPA Training Centre.



Latihan Pengendalian "Reach Stacker".  
Reach Stacker Operator Training.





Taklimat harian "Tool Box" kepada pekerja pelabuhan.  
Daily Tool Box briefing to Port Workers.



Pengasapan terhadap kutu tepung.  
Fumigation against flour beetles.



Penangkapan anjing liar oleh MBKS untuk mengawal penularan wabak rabies.  
Catching stray dogs by MBKS to prevent rabies outbreak.



Pemeriksaan Keselamatan jentera oleh Pegawai Penguatkuasa dan Peraturan LPK.  
Safety checking of machinery by KPA Regulatory and Enforcement Officer.



Langkah Pencegahan terhadap COVID-19 di LPK.  
Prevention action against COVID-19 at KPA.



Ahli Bomba LPK sedang menyelia bunkering kapal.  
KPA Bomba supervising vessel bunkering.



Taklimat berkenaan peralatan bomba kepada rekrut baru Polis Bantuan.  
Briefing on fire equipments to new recruits of Auxiliary Police.





Fall-In harian dan taklimat untuk Polis Bantuan LPK.  
Daily Fall-In and briefing of KPA Auxiliary Police.



Pemeriksaan rawak untuk kenderaan di Pintu Masuk.  
Random vehicle check at Port Entrance.



Polis Bantuan LPK membuat rondaan di kawasan yang ditetapkan di Sungai Sarawak.  
KPA Auxiliary Police patrolling the designed areas along Sarawak River.



Polis Bantuan LPK yang bertugas sedang meninjau kawasan di Pulau Salak.  
KPA Auxiliary Police on reconnaissance duty at Pulau Salak.



Pemeriksaan kapal oleh Polis Bantuan LPK di barrage.  
KPA Auxiliary Police checking of the vessels at Kuching barrage.



Pelaksanaan Sistem Operasi Terminal baharu melalui tablet yang dipasang dalam Traktor Treler.  
Implementation of new Terminal Operating System via tablets installed in Tractor Trailer.



VTMS Tower  
(Barrage)



VTMS Tower  
(Muara Tebas)



VTMS Tower  
(Senari)

Menara Komunikasi VTMS.  
Communication towers of VTMS.



Lawatan belajar ke Menara VTMS di Kuching barrage.  
Study visit to Vessel Traffic Management System (VTMS) towers at Kuching barrage.





# KUCHING PORT AUTHORITY

(Incorporated under the Port Authorities Ordinance, 1961)

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| Statements of Changes In Equity          | 33    |
| Statements of Cash Flows                 | 34    |
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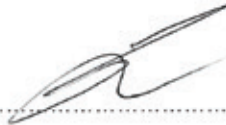


**KUCHING PORT AUTHORITY GROUP**  
(Incorporated under the Port Authorities Ordinance, 1961)

**STATEMENT BY CHAIRMAN AND A BOARD MEMBER**

We, DATO AWANG BEMEE BIN HAJI PENGIRAN ALI BASAH and DATU HAJI SAFRI BIN HAJI ZAINUDIN, being the Chairman and Deputy Chairman respectively of the Board Members of KUCHING PORT AUTHORITY GROUP, do hereby state that, in the opinion of the Board Members, the accompanying Statements of Financial Position, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash Flows, together with the notes thereon are prepared so as to give a true and fair view of the state of affairs of KUCHING PORT AUTHORITY GROUP as at 31st December 2021 and of the results of its operations and changes in its financial position for the year ended on that date.

On behalf of the Board,



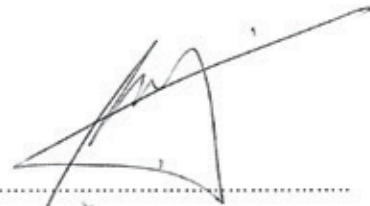
NAME: DATO AWANG BEMEE BIN  
HAJI PENGIRAN ALI BASAH

TITLE: CHAIRMAN

DATE: - 7 APR 2022

PLACE: KUCHING

On behalf of the Board,



NAME: DATU HAJI SAFRI  
BIN HAJI ZAINUDIN

TITLE: DEPUTY CHAIRMAN

DATE: - 7 APR 2022

PLACE: KUCHING

**KUCHING PORT AUTHORITY GROUP**  
(Incorporated under the Port Authorities Ordinance, 1961)

**STATUTORY DECLARATION BY OFFICER PRIMARILY  
RESPONSIBLE FOR THE FINANCIAL MANAGEMENT OF  
KUCHING PORT AUTHORITY GROUP**

I, LAU HONG THIAM, the officer primarily responsible for the financial management and accounting records of KUCHING PORT AUTHORITY GROUP, do solemnly and sincerely declare that the accompanying Statements of Financial Position, Statements of Comprehensive Income, Statements of Changes in Equity and Statements of Cash Flows together with the notes thereto, to the best of my knowledge and belief, are 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 the abovenamed at Kuching in )  
the State of Sarawak on this day of )  
- 7 APR 2022 )



Before me,

No. 9 & 10 (1st Floor),  
Hock Kui Commercial Centre,  
Jalan Tun Ahmad Zaidi Adruce,  
93150 Kuching, Sarawak.



COMMISSIONER FOR OATHS





# AUDITOR GENERAL CERTIFICATE AND REPORT



## SIJIL KETUA AUDIT NEGARA MENGENAI PENYATA KEWANGAN LEMBAGA PELABUHAN KUCHING BAGI TAHUN BERAKHIR 31 DISEMBER 2021

### Sijil Mengenai Pengauditan Penyata Kewangan

#### Pendapat Berteguran

Saya telah memberikan kuasa kepada firma audit swasta di bawah Subseksyen 7(3) Akta Audit 1957 [Akta 62] untuk mengaudit Penyata Kewangan Lembaga Pelabuhan Kuching. Penyata Kewangan tersebut merangkumi Penyata Kedudukan Kewangan pada 31 Disember 2021 Lembaga Pelabuhan Kuching dan Kumpulan serta Penyata Pendapatan Komprehensif, Penyata Perubahan Dalam Ekuiti, Penyata Aliran Tunai bagi tahun berakhir pada tarikh tersebut dan Nota kepada Penyata Kewangan termasuklah ringkasan polisi perakaunan yang signifikan seperti yang dinyatakan pada muka surat 8 hingga 30.

Pada pendapat saya, penyata kewangan ini memberi gambaran yang benar dan saksama terhadap kedudukan kewangan Lembaga Pelabuhan Kuching dan Kumpulan pada 31 Disember 2021 dan prestasi kewangan serta aliran tunai bagi tahun kewangan berakhir pada tarikh tersebut selaras dengan Piawaian Pelaporan Entiti Persendirian Malaysia (MPERS), keperluan The Statutory Bodies (Financial and Accounting Procedure) Ordinance, 1995 dan The Port Authorities Ordinance, 1961 kecuali perkara yang dinyatakan dalam perenggan Asas Kepada Pendapat Berteguran.

#### Asas Kepada Pendapat Berteguran

##### i. Nota 5 - Hartanah, Loji dan Peralatan

Hartanah, Loji dan Peralatan Lembaga Pelabuhan Kuching pada tahun 2021 adalah berjumlah RM218,855,201. Termasuk dalam jumlah tersebut adalah kos Kerja Dalam Pelaksanaan berjumlah RM3,325,600. Lembaga Pelabuhan Kuching telah mengiktiraf kos tersebut sebagai Hartanah, Loji dan Peralatan namun Kerja Dalam Pelaksanaan tersebut masih belum dilaksanakan pada hujung tahun 2021. Amaun tersebut sepatutnya hanya didedahkan sebagai komitmen modal dalam Nota 25 kepada Penyata Kewangan seperti kehendak MPERS Seksyen 17.32(b). Perkara ini menyebabkan Aset Bukan Semasa dan Liabiliti Semasa terlebih nyata berjumlah RM3,325,600.

##### ii. Nota 9 - Inventori

Inventori Lembaga Pelabuhan Kuching pada tahun 2021 adalah berjumlah RM1,066,269. Termasuk dalam jumlah tersebut adalah kos minyak pelincir petroleum yang belum diterima berjumlah RM309,879. Lembaga Pelabuhan Kuching telah mengiktiraf kos tersebut sebagai inventori namun barangan tersebut masih belum diterima pada hujung tahun 2021. Perkara ini



# AUDITOR GENERAL CERTIFICATE AND REPORT

adalah bertentangan dengan kehendak MPERS Seksyen 13.1(c) dan menyebabkan Aset Semasa serta Liabiliti Semasa terlebih nyata berjumlah RM309,879.

## iii. **Nota 19 - Lain-lain Pendapatan Operasi**

Geran Kerajaan yang direkodkan pada tahun 2021 adalah berjumlah RM2,827,355. Termasuk dalam jumlah tersebut adalah geran pembangunan pelabuhan dan pergorekan bagi bulan Disember 2020 sejumlah RM736,896 yang diterima pada bulan Februari 2021. Lembaga Pelabuhan Kuching telah mengakrakan geran tersebut dalam Hasil tahun 2020. Perkara ini menyebabkan Liabiliti Semasa dan Hasil terlebih nyata sejumlah RM736,896.

## iv. **Golden Handshake**

Lembaga Pelabuhan Kuching tidak mengiktiraf *Golden Handshake* sejumlah RM1,039,706 pada tahun 2021. Perkara ini adalah bertentangan dengan kehendak MPERS Seksyen 28.14 dan menyebabkan Liabiliti berkurang nyata sejumlah RM1,039,706.

Pengauditan telah dilaksanakan berdasarkan Akta Audit 1957 dan International Standards of Supreme Audit Institutions. Tanggungjawab saya dihuraikan selanjutnya dalam perenggan Tanggungjawab Juruaudit Terhadap Pengauditan Penyata Kewangan dalam sijil ini. Saya percaya bahawa bukti audit yang diperoleh adalah mencukupi dan bersesuaian untuk dijadikan asas kepada pendapat berteguran saya.

## **Kebebasan dan Tanggungjawab Etika Lain**

Saya adalah bebas daripada Lembaga Pelabuhan Kuching dan Kumpulan serta telah memenuhi tanggungjawab etika lain berdasarkan International Standards of Supreme Audit Institutions.

## **Maklumat Lain Selain Daripada Penyata Kewangan dan Sijil Juruaudit Mengenainya**

Lembaga Pengarah Lembaga Pelabuhan Kuching bertanggungjawab terhadap maklumat lain dalam Laporan Tahunan. Pendapat saya terhadap Penyata Kewangan Lembaga Pelabuhan Kuching dan Kumpulan tidak meliputi maklumat lain selain daripada penyata kewangan dan Sijil Juruaudit mengenainya dan saya tidak menyatakan sebarang bentuk kesimpulan jaminan terhadapnya.

## **Tanggungjawab Lembaga Pengarah Terhadap Penyata Kewangan**

Lembaga Pengarah bertanggungjawab terhadap penyediaan Penyata Kewangan Lembaga Pelabuhan Kuching dan Kumpulan yang memberi gambaran benar dan saksama selaras dengan MPERS, keperluan The Statutory Bodies (Financial and Accounting Procedure) Ordinance, 1995 dan The Port Authorities Ordinance, 1961. Lembaga Pengarah juga bertanggungjawab terhadap penetapan kawalan dalaman yang perlu bagi membolehkan penyediaan Penyata Kewangan Lembaga Pelabuhan Kuching dan Kumpulan yang bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan.



# AUDITOR GENERAL CERTIFICATE AND REPORT

Semasa penyediaan Penyata Kewangan Lembaga Pelabuhan Kuching dan Kumpulan, Lembaga Pengarah bertanggungjawab untuk menilai keupayaan Lembaga Pelabuhan Kuching dan Kumpulan untuk beroperasi sebagai satu usaha berterusan, mendedahkannya jika berkaitan serta menggunakannya sebagai asas perakaunan.

## Tanggungjawab Juruaudit Terhadap Pengauditan Penyata Kewangan

Objektif saya adalah untuk memperoleh keyakinan yang munasabah sama ada Penyata Kewangan Lembaga Pelabuhan Kuching dan Kumpulan secara keseluruhannya adalah bebas daripada salah nyata yang ketara, sama ada disebabkan fraud atau kesilapan, dan mengeluarkan Sijil Juruaudit yang merangkumi pendapat saya. Jaminan yang munasabah adalah satu tahap jaminan yang tinggi, tetapi bukan satu jaminan bahawa audit yang dijalankan mengikut International Standards of Supreme Audit Institutions akan sentiasa mengesan salah nyata yang ketara apabila ia wujud. Salah nyata boleh wujud daripada fraud atau kesilapan dan dianggap ketara sama ada secara individu atau agregat sekiranya boleh dijangkakan dengan munasabah untuk mempengaruhi keputusan ekonomi yang dibuat oleh pengguna berdasarkan penyata kewangan ini.

Sebagai sebahagian daripada pengauditan mengikut International Standards of Supreme Audit Institutions, saya menggunakan pertimbangan profesional dan mengekalkan keraguan profesional sepanjang pengauditan. Saya juga:

- a. mengenal pasti dan menilai risiko salah nyata ketara dalam Penyata Kewangan Lembaga Pelabuhan Kuching dan Kumpulan, sama ada disebabkan fraud atau kesilapan, merangka dan melaksanakan prosedur audit yang responsif terhadap risiko berkenaan serta mendapatkan bukti audit yang mencukupi dan bersesuaian untuk memberikan asas kepada pendapat saya. Risiko untuk tidak mengesan salah nyata ketara akibat daripada fraud adalah lebih tinggi daripada kesilapan kerana fraud mungkin melibatkan pakatan, pemalsuan, ketinggalan yang disengajakan, representasi yang salah, atau mengatasi kawalan dalaman;
- b. memahami kawalan dalaman yang relevan untuk merangka prosedur audit yang bersesuaian tetapi bukan untuk menyatakan pendapat mengenai keberkesanan kawalan dalaman Lembaga Pelabuhan Kuching dan Kumpulan;
- c. menilai kesesuaian dasar perakaunan yang diguna pakai, kemunasabahan anggaran perakaunan dan pendedahan yang berkaitan oleh Lembaga Pengarah;
- d. membuat kesimpulan terhadap kesesuaian penggunaan asas perakaunan untuk usaha berterusan oleh Lembaga Pengarah dan berdasarkan bukti audit yang diperolehi, sama ada wujudnya ketidakpastian ketara yang berkaitan dengan peristiwa atau keadaan yang mungkin menimbulkan keraguan yang signifikan terhadap keupayaan Lembaga Pelabuhan Kuching atau Kumpulan sebagai satu usaha berterusan. Jika saya membuat kesimpulan bahawa ketidakpastian ketara wujud, saya perlu melaporkan dalam Sijil Juruaudit terhadap pendedahan yang berkaitan dalam Penyata Kewangan Lembaga Pelabuhan Kuching dan Kumpulan atau, jika pendedahan tersebut tidak mencukupi, pendapat saya akan diubah.



## AUDITOR GENERAL CERTIFICATE AND REPORT

Kesimpulan saya dibuat berdasarkan bukti audit yang diperoleh sehingga tarikh Sijil Juruaudit. Bagaimanapun, peristiwa atau keadaan pada masa hadapan berkemungkinan menyebabkan Lembaga Pelabuhan Kuching atau Kumpulan tidak lagi berupaya meneruskan operasi secara usaha berterusan;

- e. menilai persembahan secara keseluruhan, struktur dan kandungan Penyata Kewangan Lembaga Pelabuhan Kuching dan Kumpulan, termasuk pendedahannya, dan sama ada penyata kewangan tersebut telah melaporkan asas-asas urus niaga dan peristiwa-peristiwa yang memberikan gambaran saksama; dan
- f. mendapatkan bukti audit yang mencukupi dan bersesuaian berkaitan maklumat kewangan entiti dan aktiviti perniagaan dalam Kumpulan untuk memberikan pendapat terhadap Penyata Kewangan Kumpulan. Saya bertanggungjawab untuk hala tuju, pengawasan dan pelaksanaan pengauditan kumpulan. Saya hanya bertanggungjawab terhadap pendapat saya.

Lembaga Pengarah telah dimaklumkan, antaranya mengenai skop dan tempoh pengauditan yang dirancang serta penemuan audit yang signifikan termasuk kelemahan kawalan dalaman yang dikenal pasti semasa pengauditan.

### Laporan Mengenai Keperluan Perundangan dan Peraturan Lain

Berdasarkan keperluan The Statutory Bodies (Financial and Accounting Procedure) Ordinance, 1995 dan The Port Authorities Ordinance, 1961, saya juga melaporkan syarikat subsidiari yang tidak diaudit oleh saya, telah dinyatakan di Nota 7 dalam penyata kewangan.

### Hal-hal Lain

Sijil ini dibuat untuk Lembaga Pengarah, Lembaga Pelabuhan Kuching berdasarkan keperluan The Statutory Bodies (Financial and Accounting Procedure) Ordinance, 1995 serta The Port Authorities Ordinance, 1961 dan bukan untuk tujuan lain. Saya tidak bertanggungjawab terhadap pihak lain bagi kandungan sijil ini.



(ROKIAH BINTI SAHAT, S.M.S.)  
b.p. KETUA AUDIT NEGARA

KUCHING, SARAWAK  
TARIKH: 26 AUG 2022



# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Statements of Financial Position As at 31 December 2021

|                                     |      | Group              |                    | Authority          |                    |
|-------------------------------------|------|--------------------|--------------------|--------------------|--------------------|
|                                     | Note | 2021<br>RM         | 2020<br>RM         | 2021<br>RM         | 2020<br>RM         |
| <b>NON-CURRENT ASSETS</b>           |      |                    |                    |                    |                    |
| Property, plant and equipment       | 5    | 218,855,201        | 215,714,245        | 218,855,201        | 215,714,245        |
| Investment property                 | 6    | -                  | -                  | -                  | -                  |
| Investment in a subsidiary          | 7    | -                  | -                  | 100,000            | 100,000            |
| Investment in an associate          | 8    | 3,431,071          | 2,955,653          | -                  | -                  |
| Other receivables                   | 10   | 101,425            | 340,914            | 101,425            | 340,914            |
|                                     |      | <u>222,387,697</u> | <u>219,010,812</u> | <u>219,056,626</u> | <u>216,155,159</u> |
| <b>CURRENT ASSETS</b>               |      |                    |                    |                    |                    |
| Inventories                         | 9    | 1,066,269          | 810,666            | 1,066,269          | 810,666            |
| Trade and other receivables         | 10   | 6,976,928          | 10,031,736         | 6,976,928          | 10,031,736         |
| Current tax assets                  |      | 659                | 350                | -                  | -                  |
| Other investments                   | 11   | 7,796,756          | 362,000            | 7,796,756          | 362,000            |
| Cash and cash equivalents           | 12   | 54,852,407         | 61,444,577         | 54,807,705         | 61,395,280         |
|                                     |      | <u>70,693,019</u>  | <u>72,649,329</u>  | <u>70,647,658</u>  | <u>72,599,682</u>  |
| <b>TOTAL ASSETS</b>                 |      | <u>293,080,716</u> | <u>291,660,141</u> | <u>289,704,284</u> | <u>288,754,841</u> |
| <b>EQUITY AND LIABILITIES</b>       |      |                    |                    |                    |                    |
| <b>EQUITY</b>                       |      |                    |                    |                    |                    |
| Capital fund                        | 13   | 15,676,577         | 15,676,577         | 15,676,577         | 15,676,577         |
| Retained surplus                    |      | 193,472,421        | 180,233,231        | 190,100,489        | 177,332,431        |
| <b>TOTAL EQUITY</b>                 |      | <u>209,148,998</u> | <u>195,909,808</u> | <u>205,777,066</u> | <u>193,009,008</u> |
| <b>NON-CURRENT LIABILITIES</b>      |      |                    |                    |                    |                    |
| Borrowings                          | 14   | 12,000,000         | 24,221,000         | 12,000,000         | 24,221,000         |
| Deferred tax liabilities            | 15   | 14,795,462         | 13,507,856         | 14,795,462         | 13,507,856         |
| Deferred income                     |      | 30,500,000         | 30,500,000         | 30,500,000         | 30,500,000         |
|                                     |      | <u>57,295,462</u>  | <u>68,228,856</u>  | <u>57,295,462</u>  | <u>68,228,856</u>  |
| <b>CURRENT LIABILITIES</b>          |      |                    |                    |                    |                    |
| Trade and other payables            | 16   | 14,332,104         | 11,507,246         | 14,327,604         | 11,502,746         |
| Borrowings                          | 14   | 12,221,000         | 15,900,000         | 12,221,000         | 15,900,000         |
| Provision for taxation              |      | 83,152             | 114,231            | 83,152             | 114,231            |
|                                     |      | <u>26,636,256</u>  | <u>27,521,477</u>  | <u>26,631,756</u>  | <u>27,516,977</u>  |
| <b>TOTAL LIABILITIES</b>            |      | <u>83,931,718</u>  | <u>95,750,333</u>  | <u>83,927,218</u>  | <u>95,745,833</u>  |
| <b>TOTAL EQUITY AND LIABILITIES</b> |      | <u>293,080,716</u> | <u>291,660,141</u> | <u>289,704,284</u> | <u>288,754,841</u> |

The accompanying notes are an integral part of this statement

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Statements of Comprehensive Income For The Financial Year Ended 31 December 2021

|   | Note | Group             |                   | Authority         |                   |
|---|------|-------------------|-------------------|-------------------|-------------------|
|   |      | 2021<br>RM        | 2020<br>RM        | 2021<br>RM        | 2020<br>RM        |
| Revenue                                   | 17   | 55,118,953        | 49,362,584        | 55,118,953        | 49,362,584        |
| Cost of services                          | 18   | (18,355,086)      | (17,431,971)      | (18,355,086)      | (17,431,971)      |
| <b>Gross surplus</b>                      |      | <b>36,763,867</b> | <b>31,930,613</b> | <b>36,763,867</b> | <b>31,930,613</b> |
| Other operating income                    | 19   | 22,708,216        | 20,583,656        | 22,707,421        | 20,582,337        |
| Administrative expenses                   | 20   | (3,243,767)       | (3,506,768)       | (3,238,877)       | (3,501,687)       |
| Operating expenses                        | 21   | (37,452,222)      | (37,779,233)      | (37,452,222)      | (37,779,233)      |
| <b>Surplus from operating activities</b>  |      | <b>18,776,094</b> | <b>11,228,268</b> | <b>18,780,189</b> | <b>11,232,030</b> |
| Finance costs                             | 22   | (1,186,870)       | (2,047,709)       | (1,186,870)       | (2,047,709)       |
| Maintenance dredging                      |      | (3,369,493)       | (49,163)          | (3,369,493)       | (49,163)          |
|   |      | <b>14,219,731</b> | <b>9,131,396</b>  | <b>14,223,826</b> | <b>9,135,158</b>  |
| Share of result in associate, net of tax  | 23   | 475,418           | 643,276           | -                 | -                 |
| <b>Surplus before taxation</b>            |      | <b>14,695,149</b> | <b>9,774,672</b>  | <b>14,223,826</b> | <b>9,135,158</b>  |
| Taxation                                  | 24   | (1,455,959)       | (1,374,009)       | (1,455,768)       | (1,373,623)       |
| <b>Net surplus for the financial year</b> |      | <b>13,239,190</b> | <b>8,400,663</b>  | <b>12,768,058</b> | <b>7,761,535</b>  |

The accompanying notes are an integral part of this statement



# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Statements of Changes in Equity For The Financial Year Ended 31 December 2021

|                                      | Capital<br>Fund<br>RM    | Retained<br>Surplus<br>RM | Total<br>RM               |
|--------------------------------------|--------------------------|---------------------------|---------------------------|
| <b>Group</b>                         |                          |                           |                           |
| <b>As at 1.1.2020</b>                | 15,676,577               | 171,832,568               | 187,509,145               |
| Net surplus for the financial year   | -                        | 8,400,663                 | 8,400,663                 |
| <b>As at 31.12.2020 and 1.1.2021</b> | <u>15,676,577</u>        | <u>180,233,231</u>        | <u>195,909,808</u>        |
| Net surplus for the financial year   | -                        | 13,239,190                | 13,239,190                |
| <b>As at 31.12.2021</b>              | <u><u>15,676,577</u></u> | <u><u>193,472,421</u></u> | <u><u>209,148,998</u></u> |
| <b>Authority</b>                     |                          |                           |                           |
| <b>As at 1.1.2020</b>                | 15,676,577               | 169,570,896               | 185,247,473               |
| Net surplus for the financial year   | -                        | 7,761,535                 | 7,761,535                 |
| <b>As at 31.12.2020 and 1.1.2021</b> | <u>15,676,577</u>        | <u>177,332,431</u>        | <u>193,009,008</u>        |
| Net surplus for the financial year   | -                        | 12,768,058                | 12,768,058                |
| <b>As at 31.12.2021</b>              | <u><u>15,676,577</u></u> | <u><u>190,100,489</u></u> | <u><u>205,777,066</u></u> |

The accompanying notes are an integral part of this statement

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Statements of Cash Flows For The Financial Year Ended 31 December 2021

|   |      | Group        |              | Authority    |              |
|---|------|--------------|--------------|--------------|--------------|
|   | Note | 2021<br>RM   | 2020<br>RM   | 2021<br>RM   | 2020<br>RM   |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                               |      |              |              |              |              |
| Surplus before taxation   |      | 14,695,149   | 9,774,672    | 14,223,826   | 9,135,158    |
| Adjustments for:-   |      |              |              |              |              |
| Depreciation of property, plant and equipment                             | 5    | 8,049,498    | 7,900,186    | 8,049,498    | 7,900,186    |
| Finance costs   | 22   | 1,186,870    | 2,047,709    | 1,186,870    | 2,047,709    |
| Loss on disposal of property, plant and equipment                         |      | -            | 1,326        | -            | 1,326        |
| Interest income   |      | (1,083,115)  | (864,808)    | (1,082,320)  | (863,489)    |
| Share of result in associate  |      | (475,418)    | (643,276)    | -            | -            |
| Operating surplus before changes in working capital                       |      | 22,372,984   | 18,215,809   | 22,377,874   | 18,220,890   |
| Decrease/(Increase) in inventories  |      | (255,603)    | 224,671      | (255,603)    | 224,671      |
| Decrease/(Increase) in trade and other receivables                        |      | 3,294,297    | 4,610,495    | 3,294,297    | 4,610,495    |
| Increase in trade and other payables                                      |      | 2,824,858    | 2,328,796    | 2,824,858    | 2,328,796    |
| Cash generated from operations  |      | 28,236,536   | 25,379,771   | 28,241,426   | 25,384,852   |
| Income tax paid   |      | (199,741)    | (97,751)     | (199,241)    | (97,251)     |
| Net cash generated from operating activities                              |      | 28,036,795   | 25,282,020   | 28,042,185   | 25,287,601   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                               |      |              |              |              |              |
| Proceeds from disposal of property, plant and equipment                   |      | -            | 77           | -            | 77           |
| Purchase of property, plant and equipment                                 |      | (11,190,454) | (13,237,162) | (11,190,454) | (13,237,162) |
| Decrease/(Increase) in fixed deposits with maturity of more than 3 months |      | (7,434,756)  | 19,014,886   | (7,434,756)  | 19,014,886   |
| Interest received   |      | 1,083,115    | 864,808      | 1,082,320    | 863,489      |
| Net cash from/(used in) investing activities                              |      | (17,542,095) | 6,642,609    | (17,542,890) | 6,641,290    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                               |      |              |              |              |              |
| Repayment of borrowings   |      | (12,900,000) | (12,900,000) | (12,900,000) | (12,900,000) |
| Repayment of revolving credits  |      | (3,000,000)  | (3,000,000)  | (3,000,000)  | (3,000,000)  |
| Government grant received   |      | -            | 30,500,000   | -            | 30,500,000   |
| Drawdown of revolving credit facilities                                   |      | -            | 8,000,000    | -            | 8,000,000    |
| Interest paid   |      | (1,186,870)  | (2,047,709)  | (1,186,870)  | (2,047,709)  |
| Net cash from/(used in) financing activities                              |      | (17,086,870) | 20,552,291   | (17,086,870) | 20,552,291   |
| <b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>              |      | (6,592,170)  | 52,476,920   | (6,587,575)  | 52,481,182   |
| <b>CASH AND CASH EQUIVALENTS AS AT 1 JANUARY</b>                          |      | 61,444,577   | 8,967,657    | 61,395,280   | 8,914,098    |
| <b>CASH AND CASH EQUIVALENTS AS AT 31 DECEMBER</b>                        | 12   | 54,852,407   | 61,444,577   | 54,807,705   | 61,395,280   |

The accompanying notes are an integral part of this statement

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 1 CORPORATE INFORMATION AND PRINCIPAL ACTIVITIES

Kuching Port Authority (the Authority) is a Sarawak State Government owned statutory body established in 1961. The principal place of business of the Authority is at Jalan Pelabuhan, P.O. Box 530, 93710 Kuching, Sarawak.

The principal activities comprise:-

- (i) provision and maintenance of adequate and efficient port services and facilities for all users of the Authority in Kuching;
- (ii) co-ordination of the activities of the Authority; and
- (iii) improvement and development of the Authority.

These financial statements were authorised for issue by the Board of Members on 30 March 2022.

### 2 FINANCIAL RISK MANAGEMENT POLICIES

The Authority's financial risk management policy seeks to ensure that adequate financial resources are available for the development of the Authority's businesses whilst managing its risks. The Authority's policy is not to engage in speculative transactions.

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

#### (a) Interest rate risk

The Authority principally borrows on the fixed rate basis. The objective for this is to reduce the impact of an upward change in interest rates. The Authority also embarks in Islamic banking facilities such as Al-Baid Bond to reduce the risk of floating interest rate.

#### (b) Credit risk

The credit risk is controlled by the application of credit approval limits and monitoring procedures. In addition, the usage of bank guarantees is also being imposed to all traders dealing with the Authority.

#### (c) Foreign currency risk

The Authority is exposed to foreign currency risk as a result of its normal trading activities where the currency denomination differs from the local currency, Ringgit Malaysia (RM). The Authority's policy is to minimise the exposure of overseas operations to transaction risk by matching local currency income against local currency costs.

#### (d) Liquidity and cash flow risks

The Authority seeks to achieve a balance between certainty of funding even in difficult times for the markets 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.



# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 3 BASIS OF PREPARATION

The financial statements of the Group and the Authority are prepared under the historical cost convention and modified to include other bases of valuation as disclosed in other sections under significant accounting policies, and in compliance with Malaysian Private Entities Reporting Standard (MPERS) .

### 4 SIGNIFICANT ACCOUNTING POLICIES

#### a) Critical accounting estimates and judgements

##### *Key sources of estimation uncertainty*

Management believes that there are no key assumptions made concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year other than as disclosed below:-

#### i) Depreciation of property, plant and equipment / investment property

The estimates for the residual values, useful lives and related depreciation charges for the property, plant and equipment and investment property are based on commercial factors which could change significantly as a result of technical innovations and competitors' actions in response to the market conditions. The Group and the Authority anticipate that the residual values of its property, plant and equipment and investment property will be insignificant. As a result, residual values are not being taken into consideration for the computation of the depreciable amount. Changes in the expected level of usage and technological development could impact the economic useful lives and the residual values of these assets, therefore future depreciation charges could be revised. The carrying amounts of property, plant and equipment and investment property as at the reporting date are disclosed in Note 5 and 6 to the financial

#### ii) Income taxes

There are certain transactions and computations for which the ultimate tax determination may be different from the initial estimate. The Group and the Authority recognise tax liabilities based on their understanding of the prevailing tax laws and estimates of whether such taxed will be due in the ordinary course of business. Where the final outcome of these matters is different from the amounts that were initially recognised, such difference will impact the income tax expense and deferred tax balances in the period in which such determination is made.

#### iii) Impairment of inventories

Reviews are made periodically by management on damaged, obsolete and slow-moving inventories. These reviews require judgement and estimates. Possible changes in these estimates could result in revisions to the valuation of inventories. The carrying amount of inventories as at the reporting date is disclosed in Note 9 to the financial statements.

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 4 SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### a) Critical accounting estimates and judgements (Continued)

##### iv) Impairment of trade receivables

An impairment loss is recognised when there is objective evidence that a financial asset is impaired. Management specifically reviews its trade receivables and analyses historical bad debts, customer concentrations, customer creditworthiness, current economic trends and changes in the customer payment terms when making a judgement to evaluate the adequacy of the allowance for impairment losses. Where there is objective evidence of impairment, the amount and timing of future cash flows are estimated based on historical loss experience for assets with similar credit risk characteristics. If the expectation is different from the estimation, such difference will impact the carrying value of receivables. The carrying amount of trade receivables as at the reporting date is disclosed in Note 10 to the financial statements.

##### *Critical judgements made in applying accounting policies*

Management believes that there are no instances of application of critical judgement in applying the Group's accounting policies which will have a significant effect on the amounts recognised in the financial statements other than as disclosed below:-

##### i) Classification between investment properties and owner-occupied properties

Some properties comprise a portion that is held to earn rentals or for capital appreciation and another portion that is held for use in the production or supply of goods or services or for administrative purpose. If these portions could be sold separately (or leased out separately under a finance lease), the Group accounts for the portions separately. If the portions could not be sold separately, the property is an investment property only if an insignificant portion is held for use in the production or supply of goods or services or for administrative purposes.

#### (b) Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Authority and all its subsidiary companies for the financial year ended 31 December 2021. Subsidiary companies are those companies in which the Authority has a long-term equity interest and where it has power to exercise control over the financial and operating policies so as to obtain benefits there from.

The subsidiary is consolidated using the acquisition method of accounting. Under the acquisition method of accounting, the results of the subsidiary acquired or disposed of are included from the date of acquisition or up to the date of disposal.

At the date of acquisition, the fair values of the subsidiary's net assets are determined and these values are reflected in the consolidated financial statements.

Intragroup transactions, balances and unrealised gains on transactions are eliminated; unrealised losses are also eliminated unless cost cannot be recovered. Where necessary, adjustments are made to the financial statements of subsidiary to ensure consistency of accounting policies with those of the Group.

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 4 SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (b) Basis of consolidation (Continued)

Non-controlling interests in the consolidated statement of financial position consist of the minorities' share of fair values of the identifiable assets and liabilities of the acquiree as at the date of acquisition and the minorities' share of movements in the acquiree's equity.

#### (c) Investment in a Subsidiary

Investment in a subsidiary is stated at cost in the statement of financial position of the Authority, and is reviewed for impairment at the end of the financial year if events or changes in circumstances indicate that their carrying values may not be recoverable.

On the disposal of the investment in a subsidiary, the difference between the net disposal proceeds and the carrying amount of the investment is taken to profit or loss.

#### (d) Investment in an Associate

An associate is an entity in which the Group has a long-term equity interest and where it exercises significant influence over the financial and operating policies.

Investment in associates is accounted for in the Group's consolidated financial statements using the equity method until the Group ceases to have significant influence over the associates.

Under the equity method, the Group's share of the post acquisition result of the associate is included in the consolidated statement of comprehensive income and the Group's interest in the associate is carried in the consolidated statement of financial position at cost plus the Group's share of the post acquisition retained profits and reserves, less impairment losses, if any. Losses of associates in excess of the Group's interest in the associates are not recognised.

Unrealised gains on the transactions between the Group and the associate are eliminated to the extent of the Group's interest in the associate.

#### (e) Revenue and Other Income

##### (i) Services

Revenue is recognised upon the rendering of services and when the outcome of the transaction can be estimated reliably. When the outcome of the transaction cannot be estimated reliably, revenue is recognised to the extent of the expenses incurred that are recoverable.

##### (ii) Government grant

Government grants are recognised as income at their fair value when the proceeds are receivable and all attached conditions are met.

Grant received when the Authority has yet to comply with all attached conditions are recognised as a deferred income and recognised as income when all performance conditions are met.



# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 4 SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (e) Revenue and Other Income (Continued)

##### (iii) Rental income

Rental income is recognised in profit or loss as it accrues.

##### (iv) Interest income

Interest income is recognised on an accrual basis using the effective interest method.

#### (f) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. The policy for the recognition and measurement of impairment losses is in accordance with Note 4(o).

Leasehold land is amortised over the remaining terms of the respective leases. All other property, plant and equipment are depreciated on a straight-line method to write off the cost of the assets over their estimated useful lives. Depreciation is charged from the month of acquisition. The rates generally in use are as follows:

|   |                                |
|---|--------------------------------|
| Leasehold land                          | - Over lease period (60 years) |
| Buildings, wharves and other facilities | - 1.67% to 10%                 |
| Plant, machinery and conveyances        | - 10%                          |
| Furniture and equipment                 | - 10%                          |
| Computer system                         | - 10%                          |

Capital work-in-progress is not depreciated until the property, plant and equipment are fully completed and brought into use.

Fully depreciated assets are retained in the financial statements until they are no longer in use and no further charge for depreciation is made in the financial statements.

The gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceed and the carrying amount of the asset and is recognised in profit or loss.

#### (g) Investment properties

Investment properties are properties which are owned or held under a leasehold interest to earn rental income or for capital appreciation or for both, but not for sale in the ordinary course of business, use in the production or supply of goods or services or for administrative purposes.

Investment properties are initially measured at cost. Cost includes expenditure that is directly attributable to the acquisition of the investment properties.

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 4 SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (g) Investment properties (Continued)

As the fair value of the investment properties cannot be reliably measured subsequently to initial recognition without undue cost or effort, the Group's and the Authority's investment properties are stated at cost less accumulated depreciation and any impairment losses until a reliable measure of fair value become available. These investment properties are presented as part of the Group's and the Authority's property.

Depreciation on investment properties is charged to profit or loss on a straight-line method to write off the depreciable amount of the assets over their estimated useful lives of 50 years.

The depreciation method, useful lives and residual values will be reviewed if there is a significant change since the last reporting date in the pattern by which the Group and the Authority expect to consume an asset's future economic benefits. Any changes are accounted for as a change in

Any gain or loss from the disposal of investment properties is recognised in profit or loss.

#### (h) Inventories

The inventories consist of stationeries, spares and consumables capitalised under current assets for own consumption. These inventories are charged out in the profit or loss on a replacement basis.

Inventories are valued at the lower of cost and net realisable value. Cost is determined using the weighted average method. The cost includes all direct and indirect expenditure incurred in bringing the inventories to their present location and condition. Net realisable value is the estimate of the selling price in the ordinary course of business, less the costs of purchase and selling expenses.

#### (i) Port development cess

The port development cess is payable annually at such rate as may be determined by the Minister, pursuant to Section 14A(1) of the Port Authorities (Amendments) Ordinance, 1988.

#### (j) Currency conversion

Transactions in foreign currencies during the year are converted into Ringgit Malaysia at rates of exchange approximating those ruling at the transaction dates. Foreign currency assets and liabilities as at the reporting date are translated into Ringgit Malaysia at rates of exchange approximating those ruling at that date. Gains or losses are dealt with in the profit or loss.

#### (k) Taxation

Income tax on the surplus or deficit for the year comprises current and deferred tax. Current tax is the expected amount of income tax payable in respect of the taxable profit for the financial year and is measured using the tax rates that have been enacted or substantively enacted at the end of the reporting date.

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 4 SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (k) Taxation (Continued)

Deferred tax is provided for, using the liability method, on temporary differences as at the reporting date between the tax bases of assets and liabilities and their carrying amounts in the financial statements. In principle, deferred tax liabilities are recognised for all taxable temporary differences and deferred tax assets are recognised for all deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses and unused tax credits can be utilised. Deferred tax is not recognised if the temporary difference arises from goodwill or negative goodwill or from the initial recognition of an asset or liability in a transaction which is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit.

Deferred tax is measured at the tax rates that are expected to apply in the period when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted as at the reporting date. Deferred tax is recognised in the profit or loss, except when it arises from a transaction which is recognised directly in equity, in which case the deferred tax is also charged or credited directly in equity, or when it arises from a business combination that is an acquisition, in which case the deferred tax is included in the resulting goodwill or negative goodwill.

#### (l) Capital fund

This represents the value of property, plant and equipment vested to the Authority by the State Government of Sarawak.

#### (m) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, bank balances, demand deposits, and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value with original maturity periods of three months or less. For the purpose of the statement of cash flows, cash and cash equivalents are presented net of bank overdrafts and pledged fixed deposits with licensed banks.

#### (n) Financial instruments

##### (i) Initial recognition and measurement

Financial assets and financial liabilities are recognised in the statements of financial position when the Group and the Authority have become a party to the contractual provisions of the

A financial instrument is recognised initially at the transaction price, including transaction costs. For a financial asset or a financial liability that is subsequently measured at fair value through profit or loss, transaction costs are recognised in profit or loss when incurred.



# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 4 SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (n) Financial instruments (Continued)

##### (ii) Subsequent measurement

Debt instruments that are classified as current assets or current liabilities are measured at the undiscounted amount of cash or other consideration expected to be paid or received. Other debt instruments are measured at amortised cost using the effective interest method.

Investments in non-puttable ordinary shares are measured at cost less impairment unless the shares are publicly traded or their fair value can otherwise be measured reliably without undue cost or effort, in which case the investments are measured at fair value with changes in fair value recognised in profit or loss.

Other than the above, all financial assets and financial liabilities are measured at fair value with changes in fair value recognised in profit or loss.

##### (iii) Derecognition

A financial asset or part of it is derecognised when, and only when, the contractual rights to the cash flows from the financial asset expire or are settled, or control of the asset is not retained or substantially all of the risks and rewards of ownership of the financial asset are transferred to another party. On derecognition of a financial asset, the difference between the carrying amount of the financial asset derecognised and the consideration received (including any newly created rights and obligations) is recognised in profit or loss.

A financial liability or a part of it is derecognised when, and only when, the obligation specified in the contract is discharged, cancelled or expires. A substantial modification to the terms of an existing financial liability is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. 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 profit or loss.

#### (o) Impairment of assets

At each reporting date, the Authority reviews the carrying amounts of its assets, other than inventories, assets arising from employee benefits and financial assets, to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, impairment is measured by comparing the carrying values of the assets with their recoverable amounts. Recoverable amount is the higher of net selling price and value in use, which is measured by reference to discounted future net cash flows. Recoverable amounts are estimated for individual assets or, if it is not possible, for the cash-generating unit to which the assets belong.

An impairment loss is charged to the profit or loss immediately, unless the asset is carried at revalued amount. Any impairment loss of a revalued asset is treated as a revaluation decrease to the extent of any available previously recognised revaluation surplus for the same asset.

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 4 SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (o) Impairment of assets (Continued)

Reversal of impairment losses recognised in prior years is recorded when there is an indication that the impairment losses recognised for the asset no longer exist or have decreased. The reversal is recognised to the extent of the carrying amount of the asset that would have been determined (net of amortisation and depreciation) if no impairment loss had been recognised. The reversal is recognised in the profit or loss immediately, unless the asset is carried at revalued amount. A reversal of an impairment loss on a revalued asset is credited directly to revaluation surplus. However, to the extent that an impairment loss on the revalued asset was previously recognised as an expense in the profit or loss, a reversal of that impairment loss is recognised as income in the profit or loss.

#### (p) Employee benefits

##### (i) Short term employee benefits

Wages, salaries, paid annual leave and sick leave, bonuses, and non-monetary benefits are accrued in the period in which the associated services are rendered by employees of the Group and the Authority.

##### (ii) Defined contribution plans

The Group's and the Authority's contributions are charged to profit or loss in the period to which they relate. Once the contributions have been paid, the Group and the Authority have no further payment obligations.

As required by the law, the Group and the Authority make contributions to the state pension scheme, the Kumpulan Wang Amanah Pencen or the Employees' Provident Fund (EPF). Such contributions are recognised as an expense in profit or loss as incurred.

##### (iii) Other employee benefits

Golden handshake will be given in term of cash to the staff during their retirement. It is based on the accumulated unused leave and the service period.

#### (q) Borrowing costs

Borrowing costs are recognised as an expense in profit or loss in the period in which they are incurred by using the effective interest method.

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 5 PROPERTY, PLANT AND EQUIPMENT Group and Authority

|                                  | Leasehold<br>land<br>RM | Buildings,<br>wharves and<br>other facilities<br>RM | Plant,<br>machinery<br>and<br>conveyances<br>RM | Furniture<br>and<br>equipment<br>RM | Computer<br>system<br>RM | Capital<br>work-in-<br>progress<br>RM | Total<br>RM |
|----------------------------------|-------------------------|---|---|-------------------------------------|--------------------------|---------------------------------------|-------------|
| <b>Cost</b>                      |                         |   |   |                                     |                          |                                       |             |
| Balance at 1.1.2021              | 18,658,681              | 423,596,578   | 17,939,355                                      | 7,711,549                           | 16,129,954               | 12,087,786                            | 496,123,903 |
| Additions                        | -                       | 473,200   | 2,029,720                                       | 112,186                             | 191,403                  | 8,383,945                             | 11,190,454  |
| Disposals                        | -                       | -   | -   | (24,401)                            | (353,061)                | -                                     | (377,462)   |
| Balance at 31.12.2021            | 18,658,681              | 424,069,778   | 19,969,075                                      | 7,799,334                           | 15,968,296               | 20,471,731                            | 506,936,895 |
| <b>Accumulated depreciation</b>  |                         |   |   |                                     |                          |                                       |             |
| Balance at 1.1.2021              | 5,656,292               | 236,121,035   | 16,306,380                                      | 7,193,324                           | 15,132,627               | -                                     | 280,409,658 |
| Charges                          | 339,685                 | 7,027,121   | 281,326   | 107,442                             | 293,924                  | -                                     | 8,049,498   |
| Disposals                        | -                       | -   | -   | (24,401)                            | (353,061)                | -                                     | (377,462)   |
| Balance at 31.12.2021            | 5,995,977               | 243,148,156   | 16,587,706                                      | 7,276,365                           | 15,073,490               | -                                     | 288,081,694 |
| <b>Carrying amounts</b>          |                         |   |   |                                     |                          |                                       |             |
| Balance at 31.12.2021            | 12,662,704              | 180,921,622   | 3,381,369                                       | 522,969                             | 894,806                  | 20,471,731                            | 218,855,201 |
| Balance at 1.1.2021              | 13,002,389              | 187,475,543   | 1,632,975                                       | 518,225                             | 997,327                  | 12,087,786                            | 215,714,245 |
| Depreciation charges<br>for 2020 | 339,685                 | 6,962,757   | 209,610   | 98,873                              | 289,261                  | -                                     | 7,900,186   |

5.1 The title of the leasehold land with carrying amount of RM8,469,853 (2020:RM8,665,657) is yet to be issued to the Authority by the relevant authority as at the reporting date.



**KUCHING PORT AUTHORITY GROUP**  
(Incorporated under the Port Authorities Ordinance, 1961)

**Notes To The Financial Statements**  
**For The Financial Year Ended 31 December 2021**

**5 PROPERTY, PLANT AND EQUIPMENT (Continued)**

5.2 The details of the capital work-in-progress are as follows:

| Project   | Balance as at<br>1.1.2021<br>RM | Additions<br>RM  | Capitalised<br>RM | Balance as at<br>31.12.2021<br>RM |
|---|---------------------------------|------------------|-------------------|-----------------------------------|
| Vessel Traffic Management System (VTMS)   | 12,087,786                      | 5,348,691        | -                 | 17,436,477                        |
| Economic Impact Study on the setting up of Free Zone at Senari Terminal (Phase 1) | -                               | 36,092           | -                 | 36,092                            |
| New Weighbridge for Operation at Senari Terminal                                  | -                               | 107,562          | -                 | 107,562                           |
| 2 units of Reach Stacker & 1 unit of attachment                                   | -                               | 2,223,000        | -                 | 2,223,000                         |
| 35 units of Personal Computer   | -                               | 107,800          | -                 | 107,800                           |
| Wharf Fender at Pending Terminal  | -                               | 193,000          | -                 | 193,000                           |
| 2 units of Low Bed Trailer  | -                               | 336,000          | -                 | 336,000                           |
| Installation & Commissioning of Secondary Backup Server Room at Senari Terminal   | -                               | 31,800           | -                 | -                                 |
|   | <u>12,087,786</u>               | <u>8,383,945</u> | <u>-</u>          | <u>20,471,731</u>                 |

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 5 PROPERTY, PLANT AND EQUIPMENT (Continued)

5.3 Included in property, plant and equipment are the costs of the fully depreciated assets which are still in use:

|  | Group              |                    | Authority          |                    |
|--|--------------------|--------------------|--------------------|--------------------|
|  | 2021<br>RM         | 2020<br>RM         | 2021<br>RM         | 2020<br>RM         |
| Building, wharves and other facilities | 72,171,496         | 71,776,261         | 72,171,496         | 71,776,261         |
| Plant, machinery and conveyances       | 15,883,138         | 15,823,238         | 15,883,138         | 15,823,238         |
| Furniture and equipment                | 7,143,457          | 7,098,737          | 7,143,457          | 7,098,737          |
| Computer system                        | 15,041,322         | 14,808,934         | 15,041,322         | 14,808,934         |
|  | <u>110,239,413</u> | <u>109,507,170</u> | <u>110,239,413</u> | <u>109,507,170</u> |

### 6 INVESTMENT PROPERTY

|                                  | Group and<br>Authority |
|----------------------------------|------------------------|
|                                  | Staff Quarters<br>RM   |
| <b>Cost</b>                      |                        |
| Balance at 1.1.2021 / 31.12.2021 | <u>116,159</u>         |
| <b>Accumulated depreciation</b>  |                        |
| Balance at 1.1.2021              | 116,159                |
| Charges                          | -                      |
| Balance at 31.12.2021            | <u>116,159</u>         |
| <b>Carrying amounts</b>          |                        |
| Balance at 31.12.2021            | <u>-</u>               |
| Balance at 1.1.2021              | <u>-</u>               |
| Depreciation charge for 2020     | <u>-</u>               |

The investment property is measured using the cost model because its fair value cannot be reliably measured without undue cost or effort.

### 7 INVESTMENT IN A SUBSIDIARY

|  |                     |                             | Authority               |                |
|--|---------------------|-----------------------------|-------------------------|----------------|
|  |                     |                             | 2021<br>RM              | 2020<br>RM     |
| Unquoted shares in Malaysia, at cost           |                     |                             | <u>100,000</u>          | <u>100,000</u> |
| The details of the subsidiary are as follows:- |                     |                             |                         |                |
| Name of subsidiary                             | Principal activity  | Country of<br>incorporation | 2021<br>Equity interest | 2020           |
| Kuching Port Holding Sdn. Bhd.                 | Investment Holdings | Malaysia                    | 100%                    | 100%           |

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 8 INVESTMENT IN AN ASSOCIATE

|                                      | Group            |                  |
|--------------------------------------|------------------|------------------|
|                                      | 2021<br>RM       | 2020<br>RM       |
| Unquoted shares in Malaysia, at cost | 30,000           | 30,000           |
| Add: Share of profit in Associate    | 3,401,071        | 2,925,653        |
|                                      | <u>3,431,071</u> | <u>2,955,653</u> |

The details of the associate are as follows:-

| Name of associate  | Principal activity  | Country of incorporation | 2021<br>Equity interest | 2020<br>Equity interest |
|--------------------|---|--------------------------|-------------------------|-------------------------|
| KPA Port Sdn. Bhd. | To build facilities for containers, bulk, general and liquid cargoes, to provide handling services for these cargoes as well as to carry out all port services including those related to Free Commercial Zone status | Malaysia                 | 30%                     | 30%                     |

### 9 INVENTORIES

|                           | Group            |                | Authority        |                |
|---------------------------|------------------|----------------|------------------|----------------|
|                           | 2021<br>RM       | 2020<br>RM     | 2021<br>RM       | 2020<br>RM     |
| At cost:                  |                  |                |                  |                |
| - Spares                  | 553,526          | 622,031        | 553,526          | 622,031        |
| - Petroleum oil lubricant | 446,119          | 122,011        | 446,119          | 122,011        |
| - Items held for sale     | 66,624           | 66,624         | 66,624           | 66,624         |
|                           | <u>1,066,269</u> | <u>810,666</u> | <u>1,066,269</u> | <u>810,666</u> |

The amount of inventories recognised as an expense in cost of services, operating expenses and administrative expenses was RM3,281,315 (2020:RM3,664,530).

### 10 TRADE AND OTHER RECEIVABLES

|  | Group            |                   | Authority        |                   |
|--|------------------|-------------------|------------------|-------------------|
|  | 2021<br>RM       | 2020<br>RM        | 2021<br>RM       | 2020<br>RM        |
| <b>Current</b>                               |                  |                   |                  |                   |
| Trade receivables                            | 6,464,122        | 11,807,746        | 6,464,122        | 11,807,746        |
| Less: Allowance for impairment losses        | (2,556,647)      | (2,818,361)       | (2,556,647)      | (2,818,361)       |
|  | <u>3,907,475</u> | <u>8,989,385</u>  | <u>3,907,475</u> | <u>8,989,385</u>  |
| Other receivables, deposits and prepayments: |                  |                   |                  |                   |
| Receivables                                  | 2,647,743        | 902,209           | 2,647,743        | 902,209           |
| Deposits                                     | 9,920            | 9,920             | 9,920            | 9,920             |
| Prepayments                                  | 66,792           | 55,361            | 66,792           | 55,361            |
| Loans and advance                            | 344,998          | 74,861            | 344,998          | 74,861            |
|  | <u>6,976,928</u> | <u>10,031,736</u> | <u>6,976,928</u> | <u>10,031,736</u> |
| <b>Non-current</b>                           |                  |                   |                  |                   |
| Other receivables                            | <u>101,425</u>   | <u>340,914</u>    | <u>101,425</u>   | <u>340,914</u>    |

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 11 OTHER INVESTMENTS

|   | Group            |                | Authority        |                |
|---|------------------|----------------|------------------|----------------|
|   | 2021<br>RM       | 2020<br>RM     | 2021<br>RM       | 2020<br>RM     |
| Fixed deposits pledged to licensed banks                  | 362,000          | 362,000        | 362,000          | 362,000        |
| Fixed deposits with maturity period of more than 3 months | 7,434,756        | -              | 7,434,756        | -              |
|   | <u>7,796,756</u> | <u>362,000</u> | <u>7,796,756</u> | <u>362,000</u> |

The fixed deposits amounting to RM362,000 (2020:RM362,000) are pledged for bank guarantee facility. The fixed deposit interest rates are ranging from 1.50% to 2.15% (2020: 2.25% to 3.55%) per annum and the fixed deposits have maturity periods of 121 days to 123 days (2020: 121 days to 183 days).

### 12 CASH AND CASH EQUIVALENTS

|   | Group             |                   | Authority         |                   |
|---|-------------------|-------------------|-------------------|-------------------|
|   | 2021<br>RM        | 2020<br>RM        | 2021<br>RM        | 2020<br>RM        |
| Cash and bank balances                                  | 9,930,367         | 13,135,258        | 9,929,377         | 13,128,878        |
| Fixed deposits with maturity period of 3 months or less | 44,922,040        | 48,309,319        | 44,878,328        | 48,266,402        |
|   | <u>54,852,407</u> | <u>61,444,577</u> | <u>54,807,705</u> | <u>61,395,280</u> |

The fixed deposit interest rates are ranging from 1.85% to 2.10% (2020: 1.85% to 2.05%) per annum and the fixed deposits have maturity periods of 28 days to 92 days (2020: 29 days to 92 days).

### 13 CAPITAL FUND

This represents the value of property, plant and equipment vested to the Authority by the State Government of Sarawak. The details of the capital fund, received prior to the year 2000, are as follows:

|  | Group and<br>Authority<br>RM |
|--|------------------------------|
| Property, plant and equipment vested by the Sarawak Government         | 7,081,577                    |
| State Government contribution for the development of Pending Point     | 595,000                      |
| Grant from the Federal Government for the construction of RORO pontoon | 8,000,000                    |
|  | <u>15,676,577</u>            |

### 14 BORROWINGS

|  | Group             |                   | Authority         |                   |
|--|-------------------|-------------------|-------------------|-------------------|
|  | 2021<br>RM        | 2020<br>RM        | 2021<br>RM        | 2020<br>RM        |
| Revolving Credit, BLR/COF + 1% whichever is lower from PBB             | 12,000,000        | 15,000,000        | 12,000,000        | 15,000,000        |
| Revolving Credit, BLR/COF + 1% whichever is lower from RHB             | 3,000,000         | 3,000,000         | 3,000,000         | 3,000,000         |
| Term Loan 1, COF + 1.5% from RHB                                       | 7,346,000         | 17,746,000        | 7,346,000         | 17,746,000        |
| Term Loan 2, COF + 1% from RHB   | 1,875,000         | 4,375,000         | 1,875,000         | 4,375,000         |
|  | <u>24,221,000</u> | <u>40,121,000</u> | <u>24,221,000</u> | <u>40,121,000</u> |
| Repayments due within twelve months included under current liabilities | (12,221,000)      | (15,900,000)      | (12,221,000)      | (15,900,000)      |
|  | <u>12,000,000</u> | <u>24,221,000</u> | <u>12,000,000</u> | <u>24,221,000</u> |



# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 14 BORROWINGS (Continued)

|   | Group             |                   | Authority         |                   |
|---|-------------------|-------------------|-------------------|-------------------|
|   | 2021<br>RM        | 2020<br>RM        | 2021<br>RM        | 2020<br>RM        |
| Non-current liabilities repayable as follows: |                   |                   |                   |                   |
| - between one to two years                    | -                 | 9,221,000         | -                 | 9,221,000         |
| - between two to five years                   | 12,000,000        | 15,000,000        | 12,000,000        | 15,000,000        |
|   | <u>12,000,000</u> | <u>24,221,000</u> | <u>12,000,000</u> | <u>24,221,000</u> |

The term loans are repayable in quarterly instalments of RM625,000 and RM2,600,000 (2020:RM625,000 and RM2,600,000) and will be fully settled in the year 2022.

### 15 DEFERRED TAX LIABILITIES

Movement in the deferred tax liabilities during the year is as follows:-

|   | Group             |                   | Authority         |                   |
|---|-------------------|-------------------|-------------------|-------------------|
|   | 2021<br>RM        | 2020<br>RM        | 2021<br>RM        | 2020<br>RM        |
| As at 1 January   | 13,507,856        | 12,297,817        | 13,507,856        | 12,297,817        |
| Charged to profit or loss   |                   |                   |                   |                   |
| - Temporary difference arising from property, plant and equipment | 1,287,606         | 1,210,039         | 1,287,606         | 1,210,039         |
| - Unabsorbed capital allowance                                    | -                 | -                 | -                 | -                 |
| As at 31 December   | <u>14,795,462</u> | <u>13,507,856</u> | <u>14,795,462</u> | <u>13,507,856</u> |

### 16 TRADE AND OTHER PAYABLES

|                 | Group             |                   | Authority         |                   |
|-----------------|-------------------|-------------------|-------------------|-------------------|
|                 | 2021<br>RM        | 2020<br>RM        | 2021<br>RM        | 2020<br>RM        |
| Trade payables  | 9,986,298         | 7,499,004         | 9,986,298         | 7,499,004         |
| Other payables: |                   |                   |                   |                   |
| Payables        | 1,717,464         | 1,221,624         | 1,717,464         | 1,221,624         |
| Deposits        | 2,215,854         | 2,305,312         | 2,215,854         | 2,305,312         |
| Accruals        | 412,488           | 481,306           | 407,988           | 476,806           |
|                 | <u>14,332,104</u> | <u>11,507,246</u> | <u>14,327,604</u> | <u>11,502,746</u> |

### 17 REVENUE

|                                 | Group             |                   | Authority         |                   |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                 | 2021<br>RM        | 2020<br>RM        | 2021<br>RM        | 2020<br>RM        |
| Revenue from vessel             | 38,249,402        | 34,337,982        | 38,249,402        | 34,337,982        |
| Receiving, sorting and delivery | 16,869,551        | 15,024,602        | 16,869,551        | 15,024,602        |
|                                 | <u>55,118,953</u> | <u>49,362,584</u> | <u>55,118,953</u> | <u>49,362,584</u> |

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 18 COST OF SERVICES

|                                    | Group             |                   | Authority         |                   |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                    | 2021<br>RM        | 2020<br>RM        | 2021<br>RM        | 2020<br>RM        |
| Consumable stores                  |                   |                   |                   |                   |
| - cargo handling equipment         | 935,029           | 736,215           | 935,029           | 736,215           |
| - fuel, oil and lubricants         | 3,746,888         | 2,946,324         | 3,746,888         | 2,946,324         |
| - miscellaneous unallocated stores | 57,311            | 50,167            | 57,311            | 50,167            |
| Labourers' wages                   | 11,126,244        | 11,228,389        | 11,126,244        | 11,228,389        |
| Repairs and maintenance            |                   |                   |                   |                   |
| - equipment                        | 2,489,614         | 2,470,876         | 2,489,614         | 2,470,876         |
|                                    | <u>18,355,086</u> | <u>17,431,971</u> | <u>18,355,086</u> | <u>17,431,971</u> |

### 19 OTHER OPERATING INCOME

|                                    | Group             |                   | Authority         |                   |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                    | 2021<br>RM        | 2020<br>RM        | 2021<br>RM        | 2020<br>RM        |
| Interest income                    | 1,083,115         | 864,808           | 1,082,320         | 863,489           |
| Rental income                      | 7,867,239         | 7,717,058         | 7,867,239         | 7,717,058         |
| Sundry income                      | 2,827,355         | 3,281,790         | 2,827,355         | 3,281,790         |
| Government Grant                   | 10,930,507        | 8,720,000         | 10,930,507        | 8,720,000         |
| Gain on disposal of obsolete parts | -                 | -                 | -                 | -                 |
|                                    | <u>22,708,216</u> | <u>20,583,656</u> | <u>22,707,421</u> | <u>20,582,337</u> |

### 20 ADMINISTRATIVE EXPENSES

|   | Group            |                  | Authority        |                  |
|---|------------------|------------------|------------------|------------------|
|   | 2021<br>RM       | 2020<br>RM       | 2021<br>RM       | 2020<br>RM       |
| Audit fee   | 33,696           | 34,376           | 31,196           | 32,076           |
| Annual customers' day                               | -                | -                | -                | -                |
| Bank charges  | 6,580            | 9,274            | 6,528            | 9,192            |
| Educational loan                                    | 26,250           | 27,750           | 26,250           | 27,750           |
| Entertainment                                       | 41,619           | 63,991           | 41,619           | 63,991           |
| Insurance   | 295,156          | 335,525          | 295,156          | 335,525          |
| Legal and professional expenses                     | 42,517           | 24,888           | 41,117           | 22,938           |
| Logistic community exchange fee                     | 954,550          | 863,685          | 954,550          | 863,685          |
| Loss on disposal of property, plant and equipment   | -                | 1,326            | -                | 1,326            |
| Management fee for administration of housing scheme |                  |                  |                  |                  |
| - Interest subsidy                                  | 428,066          | 472,237          | 428,066          | 472,237          |
| National and state celebration                      | -                | -                | -                | -                |
| Printing, stationery, books and periodicals         | 249,354          | 504,342          | 248,919          | 503,907          |
| Provision for stock obsolescence                    | 66,624           | -                | 66,624           | -                |
| Rates and rental                                    | 906,945          | 906,945          | 906,945          | 906,945          |
| Remuneration to members                             | 157,523          | 138,600          | 157,523          | 138,600          |
| Sundries  | 23,087           | 95,119           | 22,584           | 94,805           |
| Welfare services                                    |                  |                  |                  |                  |
| - general   | 11,800           | 28,710           | 11,800           | 28,710           |
| - inter-port meet                                   | -                | -                | -                | -                |
|   | <u>3,243,767</u> | <u>3,506,768</u> | <u>3,238,877</u> | <u>3,501,687</u> |

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 21 OPERATING EXPENSES

|   | Group             |                   | Authority         |                   |
|---|-------------------|-------------------|-------------------|-------------------|
|   | 2021<br>RM        | 2020<br>RM        | 2021<br>RM        | 2020<br>RM        |
| Depreciation of property, plant and equipment | 8,049,498         | 7,900,186         | 8,049,498         | 7,900,186         |
| Electricity charges                           | 1,713,611         | 1,676,546         | 1,713,611         | 1,676,546         |
| EPF contribution                              | 1,555,874         | 1,656,235         | 1,555,874         | 1,656,235         |
| Employee benefits                             | 127,071           | 172,830           | 127,071           | 172,830           |
| Medical expenses                              | 674,371           | 628,935           | 674,371           | 628,935           |
| Repairs and maintenance - property            | 1,955,253         | 2,380,538         | 1,955,253         | 2,380,538         |
| SOCSSO  | 148,516           | 162,619           | 148,516           | 162,619           |
| Staff retirement fund and gratuity            | 1,908,735         | 1,886,529         | 1,908,735         | 1,886,529         |
| Staff salaries and allowances                 | 20,541,373        | 20,481,479        | 20,541,373        | 20,481,479        |
| Telephone charges                             | 204,766           | 190,596           | 204,766           | 190,596           |
| Training                                      | 46,952            | 43,347            | 46,952            | 43,347            |
| Transport and travelling                      | 43,428            | 80,026            | 43,428            | 80,026            |
| Uniform                                       | 291,069           | 313,524           | 291,069           | 313,524           |
| Water charges                                 | 191,705           | 205,843           | 191,705           | 205,843           |
|   | <u>37,452,222</u> | <u>37,779,233</u> | <u>37,452,222</u> | <u>37,779,233</u> |

### 22 FINANCE COSTS

|                               | Group            |                  | Authority        |                  |
|-------------------------------|------------------|------------------|------------------|------------------|
|                               | 2021<br>RM       | 2020<br>RM       | 2021<br>RM       | 2020<br>RM       |
| Term loan interest            | 730,194          | 1,490,262        | 730,194          | 1,490,262        |
| Interest on revolving credits | 456,676          | 557,447          | 456,676          | 557,447          |
|                               | <u>1,186,870</u> | <u>2,047,709</u> | <u>1,186,870</u> | <u>2,047,709</u> |

### 23 SHARE OF ASSOCIATE'S PROFIT

|                             | Group          |                |
|-----------------------------|----------------|----------------|
|                             | 2021<br>RM     | 2020<br>RM     |
| Share of profit before tax  | 571,716        | 833,591        |
| Tax provision for the year  | (96,298)       | (190,315)      |
| Share of result, net of tax | <u>475,418</u> | <u>643,276</u> |

### 24 TAXATION

|                      | Group            |                  | Authority        |                  |
|----------------------|------------------|------------------|------------------|------------------|
|                      | 2021<br>RM       | 2020<br>RM       | 2021<br>RM       | 2020<br>RM       |
| Income tax expense   |                  |                  |                  |                  |
| - current year       | 168,353          | 163,970          | 168,162          | 163,584          |
|                      | <u>168,353</u>   | <u>163,970</u>   | <u>168,162</u>   | <u>163,584</u>   |
| Deferred tax expense |                  |                  |                  |                  |
| - current year       | 1,287,606        | 1,210,039        | 1,287,606        | 1,210,039        |
|                      | <u>1,287,606</u> | <u>1,210,039</u> | <u>1,287,606</u> | <u>1,210,039</u> |
| Taxation             | <u>1,455,959</u> | <u>1,374,009</u> | <u>1,455,768</u> | <u>1,373,623</u> |

# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 24 TAXATION (Continued)

Income tax is calculated at the Malaysian statutory tax rate of 24% (2020: 24%) of the estimated assessable profit for the year.

A reconciliation of income tax expense applicable to surplus before taxation at the statutory income tax rate to income tax expense at the effective income tax rate of the Authority is as follows:

|  | Group       |            | Authority   |            |
|--|-------------|------------|-------------|------------|
|  | 2021<br>RM  | 2020<br>RM | 2021<br>RM  | 2020<br>RM |
| Surplus before taxation                                | 14,695,149  | 9,774,672  | 14,223,826  | 9,135,158  |
| Taxation at Malaysian statutory rate of 24% (2020:24%) | 3,526,836   | 2,345,921  | 3,413,718   | 2,192,438  |
| Utilization of prior year tax losses                   | -           | -          | -           | -          |
| Other permanent differences                            | (1,974,579) | (781,597)  | (1,957,950) | (818,815)  |
| Share of result in associate                           | (96,298)    | (190,315)  | -           | -          |
| Income tax expense recognised in profit or loss        | 1,455,959   | 1,374,009  | 1,455,768   | 1,373,623  |

### 25 CAPITAL COMMITMENTS

As at financial year end, the Authority has the following capital expenditures in respect of:-

|                           | Group      |            | Authority  |            |
|---------------------------|------------|------------|------------|------------|
|                           | 2021<br>RM | 2020<br>RM | 2021<br>RM | 2020<br>RM |
| Authorised and contracted | 15,146,419 | 17,458,106 | 15,146,419 | 17,458,106 |

### 26 FINANCIAL INSTRUMENTS

#### 26.1 Categories of financial instruments

|                                 | Group      |            | Authority  |            |
|---------------------------------|------------|------------|------------|------------|
|                                 | 2021<br>RM | 2020<br>RM | 2021<br>RM | 2020<br>RM |
| <b>Financial assets</b>         |            |            |            |            |
| <u>At amortised cost</u>        |            |            |            |            |
| Trade receivables               | 3,907,475  | 8,989,385  | 3,907,475  | 8,989,385  |
| Other receivables and deposits  | 3,104,086  | 1,327,904  | 3,104,086  | 1,327,904  |
| Other investments               | 7,796,756  | 362,000    | 7,796,756  | 362,000    |
| Cash and cash equivalents       | 54,852,407 | 61,444,577 | 54,807,705 | 61,395,280 |
|                                 | 69,660,724 | 72,123,866 | 69,616,022 | 72,074,569 |
| <b>Financial liabilities</b>    |            |            |            |            |
| <u>At amortised cost</u>        |            |            |            |            |
| Term loan and revolving credits | 24,221,000 | 40,121,000 | 24,221,000 | 40,121,000 |
| Trade and other payables        | 14,332,104 | 11,507,246 | 14,327,604 | 11,502,746 |
|                                 | 38,553,104 | 51,628,246 | 38,548,604 | 51,623,746 |



# KUCHING PORT AUTHORITY GROUP

(Incorporated under the Port Authorities Ordinance, 1961)

## Notes To The Financial Statements For The Financial Year Ended 31 December 2021

### 26 FINANCIAL INSTRUMENTS (Continued)

#### 26.2 Net gains/(losses) arising from financial statements

|  | Group            |                    | Authority        |                    |
|--|------------------|--------------------|------------------|--------------------|
|  | 2021<br>RM       | 2020<br>RM         | 2021<br>RM       | 2020<br>RM         |
| Net gains/(losses) on:                           |                  |                    |                  |                    |
| Financial assets measured at amortised cost      | 1,083,115        | 864,808            | 1,082,320        | 863,489            |
| Financial liabilities measured at amortised cost | (1,186,870)      | (2,047,709)        | (1,186,870)      | (2,047,709)        |
|  | <u>(103,755)</u> | <u>(1,182,901)</u> | <u>(104,550)</u> | <u>(1,184,220)</u> |

### 27 SIGNIFICANT EVENT

The World Health Organisation declared the 2019 Novel Coronavirus infection (COVID-19) a pandemic on 11 March 2020. This was followed by the Government of Malaysia issuing a Federal Government Gazette on 18 March 2020, imposing a Movement Control Order (MCO) effective from 18 March 2020 to 31 March 2020 arising from the COVID-19 pandemic. The MCO was subsequently extended until 12 May 2020, followed by Conditional MCO until 9 June 2020 and then, Recovery MCO until 31 December 2020. The emergence of the Covid-19 outbreak has brought significant economic uncertainties in Malaysia and markets in which the Group and the Authority operate.

The Group and the Authority have performed assessment of the overall impacts of the situation on the Group's and the Authority's operations, including the recoverability of the carrying amount of assets and measurements of assets and liabilities and concluded that there are no material adverse effects on the financial statements for the financial year ended 31 December 2021.

The Group and the Authority are unable to reasonably estimate the financial impacts of these events on their financial position, results of operations or cash flows in the next financial year due to the uncertainty of the future outcome of the current events. It is however certain that the worldwide measures against the spread of the COVID-19 will have direct and indirect effects on their operations. The Group and the Authority will continuously monitor the impacts of COVID-19 on their operations and financial performance and will be taking appropriate and timely measures to minimise the impacts of the outbreak on the Group's and the Authority's operations.



## LEMBAGA PELABUHAN KUCHING

(Diperbadankan di bawah Ordinan Lembaga-Lembaga Pelabuhan, 1961)

## KUCHING PORT AUTHORITY

(Incorporated under The Port Authorities Ordinance, 1961)

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