



**THE CHARTERED INSTITUTION OF HIGHWAYS & TRANSPORTATION
MALAYSIAN BRANCH 2019
(PPM-002-10-01052019)
(Incorporated in Malaysia)**

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

**THE CHARTERED INSTITUTION OF HIGHWAYS & TRANSPORTATION
MALAYSIA BRANCH 2019
(PPM-002-10-01052019)
(Incorporated in Malaysia)**

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**THE CHARTERED INSTITUTION OF HIGHWAYS & TRANSPORTATION
MALAYSIA BRANCH 2019**

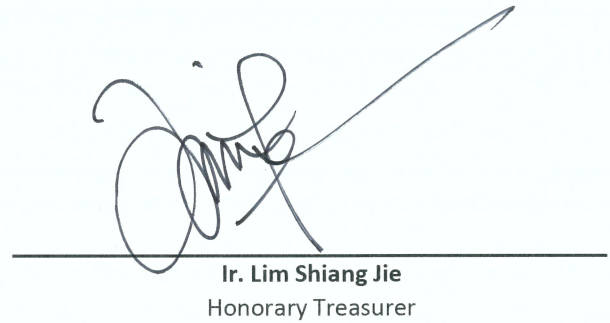
Statement by the Committees

We, Datuk Ir. Zakaria Ahmad Zabidi & Ir. Lim Shiang Jie being two of the Committee members of the Chartered Institution of Highways and Transport (Malaysia Branch 2019), do hereby state that, in the opinion of the Committees, the financial statements together with the Notes, sets out on pages 3 to 6 , are properly drawn up so as to give a true and fair view of the state of affairs of the Institution as at 31 December 2025 and of its results for the year ended on that date

On behalf of the Committees,



Datuk Ir. Zakaria Ahmad Zabidi
Chairman



Ir. Lim Shiang Jie
Honorary Treasurer

**THE CHARTERED INSTITUTION OF HIGHWAYS & TRANSPORTATION
MALAYSIA BRANCH 2019**

Report of the Honorary Auditors to the Members

We have examined the financial statements set out on pages 3 to 6 together with accounting records of the institution

In our opinion, the financial statement together with the notes are properly drawn up in accordance with the accounting policies adopted by the Institution so as to give a true and fair view of the state of affairs of the Institution as at 31 December 2025 and of its results for the year ended on that date



Ir. Thanabal Arumugam
Honorary Auditor



Ms. Lwee Kui Choo
Honorary Auditor

THE CHARTERED INSTITUTION OF HIGHWAYS & TRANSPORTATION MALAYSIAN BRANCH 2019

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	Note	2025 (RM)	2024 (RM)
Current Assets			
Cash and bank balances	3.1	252,369	168,388
Receivable Amount - PBH Technical Study Tour 2023	3.2	-	350
Receivable Amount - CIHT Golf Tournament 2025	3.3	3,000	
Receivable Amount - CIHT HK-Macau Technical Study Tour 2025	3.4	1,300	
		<u>256,669</u>	<u>168,738</u>
Current Liabilities			
Amount due to members		-	-
Amount due to committee members		-	2,400
Amount due to supporting staff		-	-
Amount due for rental		-	-
Amount due for PBH Technical Study Tour 2023		-	1,500
Amount due for ROS Constitution Amendment		-	32
Amount due for Social Media Marketing Expenditure		-	35
Amount due for CIHT Taiwan Technical Tour 2024		-	1,200
Amount due for CIHT HK-Macau Technical Study Tour 2025		34,813	-
Amount due for CIHT Uniforms 2025		460	-
		<u>35,273</u>	<u>5,167</u>
Net current assets		<u>221,396</u>	<u>163,571</u>
Financed by:		<u>221,396</u>	<u>163,571</u>

THE CHARTERED INSTITUTION OF HIGHWAYS & TRANSPORTATION MALAYSIAN BRANCH 2019

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Note	2025		2024	
		(RM)	(RM)	(RM)	(RM)
Income					
<u>Year 2024</u>					
CIHT Golf Tournament 2024 - Total Collection				206,000	
CIHT Technical Talk 2024				7,250	
CIHT Taiwan Technical Tour 2024				309,050	
<u>Year 2025</u>					
CIHT Golf Tournament 2025	3.7	164,000			
CIHT ECRL Technical Talk 2025	3.8	1,900			
CIHT HK - Macau Technical Study Tour 2025	3.9 (i)	424,800			
Fixed Deposit Interest		499			
			591,199		522,300
Expenses					
Subscription Reimbursement FY25	4	(4,100)		(5,254)	
Allowances	5	(14,850)		(14,250)	
Rental		(2,400)		(2,400)	
CIHT Presidential Visit 2025		(6,120)			
CIHT Golf Tournament 2025		(83,194)			
CIHT ECRL Technical Talk 2025		(1,444)			
CIHT HK - Macau Technical Study Tour 2025	3.9 (ii)	(420,688)			
Pewters	3.10	(1,008)			
CIHT Uniforms	3.11	(460)		(767)	
CIHT Golf Tournament 2024				(97,367)	
CIHT Technical Talk 2024				(9,721)	
CIHT Taiwan Technical Study Tour 2024				(306,250)	
			(534,264)		(436,009)
Profit / (Loss) for the year			56,935		86,291

THE CHARTERED INSTITUTION OF HIGHWAYS & TRANSPORTATION MALAYSIAN BRANCH 2019

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

	Note	2025 (RM)	2024 (RM)
Cash Flows from Operating Activities			
Profit for the year		56,935	86,291
Donation received	3.5	1,240	
Changes in working capital:			
Amount due to Committee Members & Supporting Staff		(2,400)	(6,700)
Amount due for Rental		-	(800)
Amount due for PBH Technical Study Tour 2023		(1,500)	(1,725)
Amount due for ROS Constitution Amendment		(32)	-
Amount due for Social Media Marketing Expenditure		(35)	-
Amount due to CIHT Taiwan Technical Tour 2024		(1,200)	1,200
Amount due to CIHT HK-Macau Technical Study Tour 2025		34,813	
Amount due to CIHT Uniform 2025		460	
Amount due to Receivables	3.6	(4,300)	
Net increase / (decrease) in cash and cash equivalents		83,981	78,266
Cash and cash equivalents at the beginning of the financial year		168,388	90,121
Cash and cash equivalents at the end of the financial year		252,369	168,388

Notes to the accounts

1 Principal activity

The principal activity of the institution is the promotion and advancement of the science and practice of highway and transportation engineering and related discipline

2 Accounting Policies

- 2.1 Basis of preparation
The accounts are prepared under the historical convention and in compliance with approved
- 2.2 Property, Plant and Equipment and Depreciation
Property, plant and equipment are depreciated on a straight line basis and to write off the cost of the assets over their estimated useful life (if any)
- 2.3 Income and expenditure are recognised during the year in which the activities are conducted.

3 Account Notes

- 3.1 Cash and Bank Balances
The amount includes cash balance of RM151,870.40 in main bank account and RM100,498.64 in fixed deposits.
- 3.2 Accounts Receivable
The RM350 receivable from a participant of PBH Technical Study Tour 2023, invoiced in 2023 has been waived by the committee as in MoM Committee Meeting No. 2 (Section 4.6).
- 3.3 CIHT Golf Tournament 2025
Outstanding RM3,000.00 receivable to be collected from a participant of the tournament.
- 3.4 CIHT HK-Macau Technical Study Tour 2025
Outstanding RM1,300.00 receivable to be collected from a participant of the technical tour.
- 3.5 Donation Received
Dato' Ir Ng Ah Kow donated RM600.00 and KT Law & Associates donated RM640.00 back to CIHTMB.
- 3.6 Amount due to Receivables
Amount include RM3,000.00 receivable from Golf Tournament 2025 participant and RM1,300.00 from HK-Macau Technical Study Tour participant.
- 3.7 CIHT Golf Tournament 2025
RM164,000 income received during the year is in relation to Year 2025 Golf Tournament collection.
- 3.8 CIHT ECRL Technical Talk 2025
RM1,900.00 income received during the year is in relation to Year 2025 ECRL Technical Talk collection.
- 3.9 (i) CIHT HK-Macau Technical Study Tour 2025
RM424,800 income received during the year is in relation to Year 2025 HK-Macau Technical Tour collection.
- 3.9 (ii) CIHT HK-Macau Technical Study Tour 2025
The total expenses are not including the reimbursements for free membership take-up. To be updated once the free membership registration window closed/finalized.
- 3.10 Bulk Purchase of Pewters for CIHT Events
The committee agreed to bulk purchase pewters for CIHT events usage. Total 10 pewters were bought on 12/09/2025 in single receipt of RM2,520.00. 6 pewters were used for events in 2025. The cost of pewters were divided to be included in the expenses of respective activities. Cost for unused pewters is recorded here.
- 3.11 CIHT Uniforms 2025
6 pcs of uniforms were procured for new committee members amounting to RM460.20 on 18/11/2025. It was paid in year 2026.

4 Membership subscription reimbursement

	RM
Claims received during the year	4,100.00

5 Meeting Allowance and Honorarium payment for various committee supporting staff

Meeting Allowance

	RM
Meeting Allowance for Committee Meeting No. 10_2023/2025	1,500.00
Meeting Allowance for Committee Meeting No. 11_2023/2025	1,350.00
Meeting Allowance for Annual General Meeting (AGM)_2023/2025	1,650.00
Meeting Allowance for Committee Meeting No. 1_2025/2027	1,350.00
Meeting Allowance for Committee Meeting No. 2_2025/2027	1,350.00
Meeting Allowance for Committee Meeting No. 3_2025/2027	<u>1,650.00</u>
	<u>8,850.00</u>

Supporting Staff

	RM
Honorary Secretary's Assistant (From January 2025 to June 2025)	1,500.00 (RM250.00 per month)
Honorary Secretary's Assistant (From July 2025 to December 2025)	1,500.00 (RM250.00 per month)
Honorary Treasurer's Assistant (From January 2025 to June 2025)	1,500.00 (RM250.00 per month)
Honorary Treasurer's Assistant (From July 2025 to December 2025)	<u>1,500.00 (RM250.00 per month)</u>
	<u>6,000.00</u>