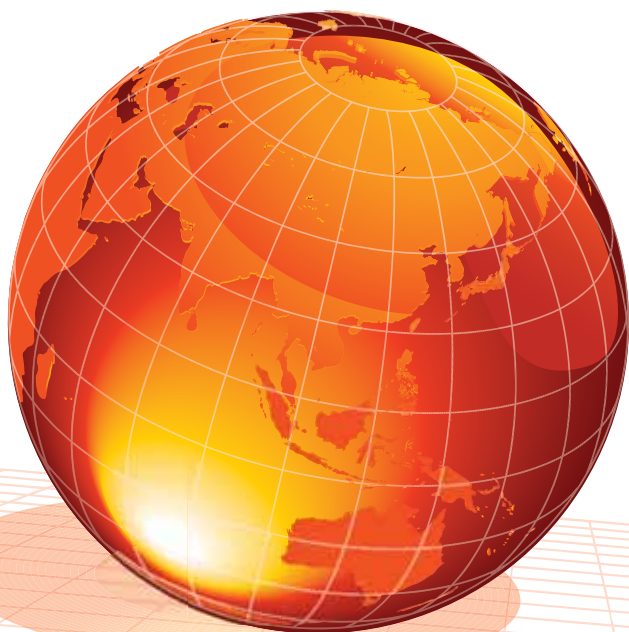




ANNUAL REPORT

publication of the confederation of
asian and pacific accountants



2009

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MESSAGE FROM THE PRESIDENT



It has been an honour to represent the Confederation of Asian & Pacific Accountants (CAPA) as President for the last two years. As I hand over the Presidency, I am confident that CAPA is well placed to successfully represent the accounting profession in the Asia Pacific region.

During my tenure, the world has experienced the challenges of a global financial crisis. The profession has come under the spotlight again and also played a leading role in dealing with the broader challenges and also assisting businesses in such times.

Over the past two years I have worked with many individuals committed to the development of the accounting profession, and in particular to the growth and development of the profession and capital markets in emerging economies. CAPA has an important role to play here and it always gives me great pride to see 32 accounting organisations from across the 23 countries represented on CAPA working together for mutual benefit.

I would like to take this opportunity to thank the members of CAPA, the Board members and the Secretariat for all the support they have provided to me during the last two years.

I would also like to mention how pleased I am that we have been able to secure Brian Blood as our new Chief Executive. This follows many years of good service provided by the former Chief Executive, Leong Chew Poon. I wish Brian and CAPA every success in the years ahead.

Kamlesh S. Vikamsey

President 2008 & 2009

MESSAGE FROM THE CHIEF EXECUTIVE



This is the first such Annual Report produced by CAPA. It sets out information on the organisation, its people, strategy and activities. During this last year the financial reporting period was changed from March to December and therefore we have taken the opportunity for this first report to cover both the year ending 31 March 2009 and the nine month period ending 31 December 2009.

In this time CAPA has focused on developing a clear strategy. Whilst the strategy will continue to be refined, today CAPA has three key strategic thrusts around which activities are considered. These are discussed later in this Report.

During the development of the strategy it became clear that CAPA has a very defined role within the structure of the global profession, being to undertake activities neither IFAC as the global body nor individual local accounting organisations are as well placed to undertake.

CAPA appreciates the support of member bodies. It is financially sound, and well directed and controlled through appropriate governance structures. I would also like to acknowledge the hard work and assistance provided by Secretariat staff.

Brian R. Blood
Chief Executive

THE ORGANISATION

The Confederation of Asian and Pacific Accountants (CAPA) represents national accountancy organisations in the Asia-Pacific region.

The idea of CAPA was conceived at the First Far East Conference of Accountants held from 28 November to 1 December 1957, in Manila, Philippines. It was the first conference of such magnitude that was held in the region with 20 organisations from 15 jurisdictions participating.

One third of these jurisdictions did not have any national accounting organisation and thus the idea of forming a formal confederation of accounting bodies was postponed. Recognising the need for the exchange of ideas and information on a regional basis, the participants agreed to hold regular conferences.

At the next conference held from 31 March to 2 April 1960, in Canberra and Melbourne, Australia the grouping was renamed as the Confederation of Asian and Pacific Accountants as more jurisdictions joined the confederation. In 1976, CAPA adopted a formal charter and established an Executive Committee to carry out activities in line with its newly established mission and objectives.

Today, CAPA has a membership of 32 accountancy organisations in 23 jurisdictions. It is one of the four major Regional Organisations recognised by the International Federation of Accountants (IFAC). The other recognised Regional Organisations cover the geographical areas of Africa, Europe and the American continents.

Mission

The mission of CAPA is to provide leadership in the development, enhancement and coordination of the accountancy profession in the Asia-Pacific region to enable the profession to provide services of consistently high quality in the public interest.

Objectives

To achieve this mission, CAPA pursues the following objectives:-

- Enhance the standards and development of the profession by promoting harmonisation through the adoption of IFAC and IASB pronouncements.
- Assist with the formation and development of national and intra-regional organisations which serve the interests of accountants in public practice, commerce, industry, public sector and education.
- Foster a strong and cohesive profession by providing leadership on emerging issues, coordinating with IFAC, other regional, intra-regional organisations, member bodies and associates to achieve appropriate strategic objectives.
- Promote the profession's role, responsibilities and achievements in advancing the interests of member bodies and in serving the public interest.
- Liaise with international and regional organisations to influence the development of efficient capital markets and international trade in services.

THE SECRETARIAT



(From left to right) Winnie Lee, Brian Blood, Khoo Mei Leng

CAPA has a permanent Secretariat and an office based in Kuala Lumpur, Malaysia. The Secretariat serves to carry out the policies and directions of the Board, and is proactive in its functions.

The Secretariat is headed by Brian Blood as the Chief Executive who reports to the Board. The Secretariat office is managed by Khoo Mei Leng, Manager of Operations and Administration, assisted by Winnie Lee, the Executive Assistant.

The Secretariat is responsible for implementing the strategies approved by the Board. The Secretariat works closely with the Strategic & Finance Committee in formulating the strategies and work program.

Funding and Financial Position

CAPA is funded by its members, being 32 accounting organisations from the Asia Pacific region. Member dues are established according to set criteria which, inter alia, reflect the size and financial capacity of the accounting organisation.

Financial control and expenditures are administered through established policies and procedures, with oversight from a Governance & Audit Committee. The accounts are subject to annual audit.

As a result of prudent financial management, CAPA is able to maintain reserves in excess of one year's membership dues.

CAPA MEMBER ORGANISATIONS

CAPA has three categories of membership – Full, Associate and Affiliate – reflecting the different types of organisations that either operate directly or indirectly within the region.

Full Members

Australia



CPA Australia
(CPA Australia)

www.cpaaustralia.com.au



The Institute of
Chartered Accountants
in Australia

The Institute of Chartered
Accountants in Australia (ICAA)

www.charteredaccountants.com.au

Bangladesh



The Institute of Chartered Accountants
of Bangladesh (ICAB)

www.icab.org.bd



The Institute of Cost and Management
Accountants of Bangladesh (ICMAB)

www.icmab.org.bd

Canada



The Canadian Institute of
Chartered Accountants (CICA)

www.cica.ca



Certified General Accountants'
Association of Canada (CGA Canada)

www.cga-canada.org

China



The Chinese Institute of Certified
Public Accountants (CICPA)

www.cicpa.org.cn

Fiji



Fiji Institute of Accountants
(FIA)

www.fia.org.fj

CAPA MEMBER ORGANISATIONS

France



Compagnie Nationale des Commissaires
aux Comptes (CNCC)
www.cncc.fr



Conseil Supérieur de l'Ordre des
Experts-Comptables (CSOEC)
www.experts-comptables.com

India



The Institute of Chartered Accountants
of India (ICAI)
www.icai.org



The Institute of Cost and Works
Accountants of India (ICWAI)
www.icwai.org

Japan



The Japanese Institute of Certified
Public Accountants (JICPA)
www.hp.jicpa.or.jp

Korea



Korean Institute of Certified Public
Accountants (KICPA)
www.kicpa.or.kr

Malaysia



Malaysian Institute of
Accountants (MIA)
www.mia.org.my

Mongolian



Mongolian Institute of Certified
Public Accountants (MonICPA)
www.monicipa.mn

Nepal



The Institute of Chartered
Accountants of Nepal (ICAN)
www.ican.org.np

New Zealand



New Zealand Institute of Chartered
Accountants (NZICA)
www.nzica.com

CAPA MEMBER ORGANISATIONS

Pakistan



The Institute of Chartered Accountants
of Pakistan (ICAP)
www.icap.org.pk



The Institute of Cost and Management
Accountants of Pakistan (ICMAP)
www.icmap.com.pk

Papua New Guinea



CPA Papua New Guinea (CPAPNG)
www.cpapng.org.pg



Philippine Institute of Certified
Public Accountants (PICPA)
www.picpa.com.ph

Samoa



Samoa Institute of Accountants (SIA)
www.samoainstituteofaccountants.ws

Solomon Islands



Institute of Solomon Islands Accountants (ISIA)

Sri Lanka



The Institute of Chartered Accountants
of Sri Lanka (ICASL)
www.icasrilanka.com

United States of America



American Institute of Certified Public
Accountants (AICPA)
www.aicpa.org

CAPA MEMBER ORGANISATIONS

Associate Members

Sri Lanka



Association of Accounting Technicians
of Sri Lanka (AATSL)
www.aatsl.lk

United Kingdom



Association of Accounting Technicians (AAT)
www.aat.org.uk

Affiliate Members

D.P.R. Korea



Pyongyang Office of Auditors of the
D.P.R. of Korea (POA)

Samara Region



Institute of Professional Accountants
of Samara Region (SIPA)

United Kingdom



The Association of Chartered Certified
Accountants (ACCA)
www.accaglobal.com



THE INSTITUTE
OF CHARTERED
ACCOUNTANTS
IN ENGLAND AND WALES

The Institute of Chartered Accountants
in England and Wales (ICAEW)
www.icaew.com

BOARD & COMMITTEE MEMBERS

A Board of up to twelve members is elected every four years from within the membership. The Board is assisted by two active committees, members of which are selected from within the Board, with the exception of the Chair of the Governance & Audit Committee. Roles and responsibilities are set out in a Board of Directors Manual and Committee Charters.

The Strategic & Finance Committee was formed in this period from the merger of two previously separate committees, with all initial committee members forming the new committee.

Members at all meetings may be accompanied by Technical Advisors from the member organisations. Technical Advisors play a very valuable role in assisting members perform their responsibilities and in providing additional voluntary resources and links to their organizations.

Board Members October 2007 – October 2009

The Board as at October 2009 is pictured below, together with Brian Blood, Chief Executive.



(From left to right) Christina Foo, Keith Wedlock, Imran Afzal, Jackie Poirier, Brian Blood, In Ki Joo, Kamlesh Vikamsey, Gen Ikegami, Yohan S. Perera, Uttam Prakash Agarwal, Muhammad Farhad Hussain, Yang Zhiguo

The Board members throughout the two years to October 2009 (in country alphabetical order) were:

- Kamlesh S. Vikamsey, **President**
- In Ki Joo, **Deputy President**, Korea
- Brian Blood, Australia (*resigned Sep 2009*)
- Muhammad Farhad Hussain, Bangladesh
- Jackie Poirier, Canada
- Yang Zhiguo, China
- Ved Kumar Jain, India (*resigned May 2009*)
- Uttam Prakash Agarwal, India (*appointed May 2009*)
- Gen Ikegami, Japan
- Nik Mohd Hasyudeen Yusoff, Malaysia (*resigned Aug 2009*)
- Christina Foo, Malaysia (*appointed Aug 2009*)
- Keith Wedlock, New Zealand
- Imran Afzal, Pakistan
- Yohan S. Perera, Sri Lanka

BOARD & COMMITTEE MEMBERS

Strategic & Finance Committee Members



(From left to right) Keith Wedlock, Imran Afzal, Christina Foo, In Ki Joo, Gen Ikegami, Yohan S. Perera

- In-ki Joo, Chair, *Korea*
- Gen Ikegami, *Japan*
- Nik Mohd Hasyudeen Yusoff, *Malaysia*
(replaced by Christina Foo in Aug 2009)
- Keith Wedlock, *New Zealand*
- Imran Afzal, *Pakistan*
- Yohan S. Perera, *Sri Lanka*
- Christina Foo, *Malaysia*

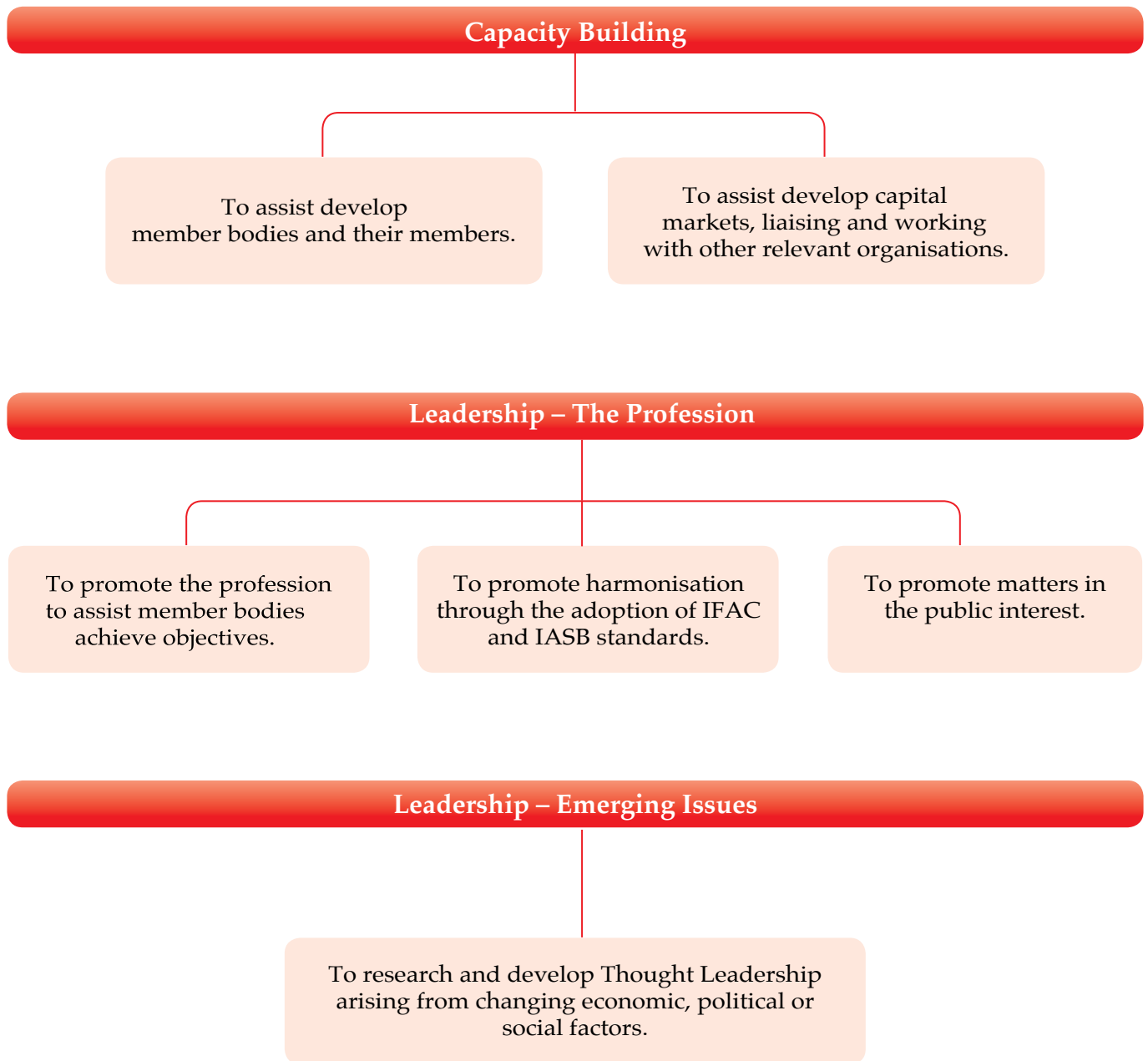
Governance & Audit Committee Members



(From left to right) Manuel M. Pascual, Jackie Poirier, Muhammad Farhad Hussain

- Manuel M. Pascual, Chair, *Philippines*
- Muhammad Farhad Hussain, *Bangladesh*
- Jackie Poirier, *Canada*

CAPA has established 3 strategic thrusts:



The strategy is achieved through two main avenues, “Meetings” and “Projects”. Meetings provide the means for members to exchange knowledge and debate pertinent issues, whilst projects allow specific matters or activities to be researched or implemented.

Meetings

CAPA Board Meetings

The Board meets twice each year, often coinciding with local or joint conferences. This provides maximum opportunity to meet with relevant stakeholders and members throughout the region.

Date	Venue	Host	Events & Activities - Highlights
May 2008	Kathmandu, Nepal	ICAN	<ul style="list-style-type: none"> Joint CAPA-ICAN Conference “Integrating Nepalese Profession with the Outside World” with presenters from IFAC, SAFA, World Bank, ADB and the Nepal government. Roundtable with Nepal government officials, regulators and business associations. Presentation to Board about building capital markets in Bangladesh.
Nov 2008	Jaipur, India	ICAI	<ul style="list-style-type: none"> Coincided with ICAI International Conference “Accounting Profession-Shining Bridge between Global Economies”. Presentation to Board by World Bank in respect to improving governance and link to reducing poverty.
May 2009	Vancouver, Canada	CGA Canada	<ul style="list-style-type: none"> Roundtable regarding Global Financial Crisis with Canadian practitioners. Finalisation of CAPA strategy. Presentation from IFAC Compliance Advisory Panel with focus on Asia Pacific region. Presentation from IASB regarding recently released standard - IFRS for SMEs.
October 2009	Beijing, China	CICPA	<ul style="list-style-type: none"> IFAC SMP Forum 2009, co-hosted by CAPA and CICPA. World Bank ROSC Accounting & Auditing Conference. CAPA Environmental Accounting & CSR Forum.

ACTIVITIES

CAPA Strategic & Finance Committee (SFC) Meetings

The SFC meets four times a year, with two of the meetings coinciding with the Board meetings. Strategic, operational, financial and administrative matters of CAPA are dealt with. Some meetings are held in Kuala Lumpur, the home of the Secretariat, whilst others are held across the region when opportunities can be taken to meet with local accounting organisations and other stakeholders in the profession.

Date	Venue	Highlights
May 2008	Kathmandu, Nepal	<ul style="list-style-type: none"> Strategic and operational matters.
Oct 2008	Hanoi, Vietnam	<ul style="list-style-type: none"> Obtained overview of profession in Vietnam, a non-CAPA country.
Nov 2008	Jaipur, India	<ul style="list-style-type: none"> Reviewed Communications Strategy Task Force recommendations. Discussed production of Annual Report.
March 2009	Kuala Lumpur, Malaysia	<ul style="list-style-type: none"> Reviewed results of Member Body survey regarding expectations of CAPA. Results of Governance Review Taskforce regarding “Defining the Region” for CAPA membership.
May 2009	Vancouver, Canada	<ul style="list-style-type: none"> Finalised CAPA Strategy. Reviewed Accounts, Internal Audit report, and Policy Manuals.
July 2009	Seoul, Korea	<ul style="list-style-type: none"> Finalised Train the Trainer project arrangements. Specified requirements for replacement Chief Executive.
October 2009	Beijing, China	<ul style="list-style-type: none"> Reviewed survey results of Environmental Accounting & CSR Project. Reviewed initial survey results of Accounting Technicians project.

Other CAPA Meetings

The Governance & Audit Committee meets in conjunction with each Board meeting and on an ad hoc basis, usually by teleconference, if required. This Committee reviews the annual accounts and considers other matters involving financial policy and procedure.

Task forces are formed for particular needs, and meet as required, occasionally by teleconference. Face-to-face meetings have occurred in respect to:-

- Environmental Accounting & CSR Project Task Force Kick-Off meeting in Manila, hosted by the PICPA. See Activities section for further details.
- Governance Task Force meeting in Kuala Lumpur in September 2008 to consider governance related improvements for the organisation.

IFAC Meetings

As one of the Recognised Regional Organisation of IFAC, CAPA attended the following IFAC meetings:-

Meetings	Date	Venue	Highlights relevant to CAPA
Board	June 2008	Madrid, Spain	<ul style="list-style-type: none"> Discussion on the Sub-prime Crisis and the Accountancy Profession with presentation from Trevor Harris, Vice Chairman & Managing Director Morgan Stanley & Co. and Gerald Edwards, Senior Advisor on Accounting & Auditing Policy, Financial Stability Forum.
	September 2008	Kuala Lumpur, Malaysia	<ul style="list-style-type: none"> Regional Accountancy Bodies discussion. Individual session with IFAC leadership.
	November 2008	Rome, Italy	<ul style="list-style-type: none"> Council Seminar – Convergence of Independence Requirements and Accounting for Sustainable Development.
	February 2009	New York, U.S.A.	<ul style="list-style-type: none"> Issues facing SMEs and SMPs especially in the adoption of suitable reporting standards for SMEs, and how IFAC can best support this important sector of the global economy.
	June 2009	Dublin, Ireland	<ul style="list-style-type: none"> Update from IFAC Small and Medium Practices Review Task Force.
	September 2009	Tallinn, Estonia	<ul style="list-style-type: none"> IFAC and the Estonian Board of Auditors joint conference – Leading the Development of the Independent Accountancy Profession in Serving the Public Interest.
RO & AG Meeting	November 2008	Rome, Italy	<ul style="list-style-type: none"> Discussed a proposed Regional Organisations and Accountancy Groupings Accountability Framework.
Chief Executives	February 2009	New York, U.S.A.	<ul style="list-style-type: none"> Forum – A Global Profession Taking Collective Action, discussion on the global financial crisis, needs of small-medium-sized enterprises (SMEs) and small and medium practices (SMPs), and the ways in which professional accountants can contribute to rebuilding economic stability.
Developing Nations Committee	March 2009	Jakarta, Indonesia	<ul style="list-style-type: none"> Presentation by the Indonesian Institute of Accountants. Presentation by ASEAN Federation of Accountants. Release of IFAC good practice guide – The Education, Training and Development of Accounting Technicians.

ACTIVITIES

Other International Meetings

CAPA is invited to United Nations Conference on Trade and Development (UNCTAD) annual Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) in Geneva. Meetings in November 2008 and October 2009 focused on the practical implementation issues of International Financial Reporting Standards (IFRS). Other topics included accounting and reporting needs of small and medium-sized enterprises, corporate responsibility reporting, and corporate governance disclosure.

CAPA also met with the ASEAN Federation of Accountants (AFA) in September 2008. AFA is a grouping of ASEAN country accounting organisations.

Projects

The strategic directions serve as a guide for CAPA to consider the type of projects and activities that will give value to the organisation and its members. The following are projects undertaken by CAPA recently.

Train-the-Trainer Program

CAPA welcomed the release of the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) by the International Accounting Standards Board (IASB). CAPA commenced organising two regional training of trainers workshops - these are discussed further below.

Environmental Accounting and Corporate Social Responsibility (CSR) Project

Environmental accounting and CSR reporting were considered by the Board as important emerging issues for the profession. Consequently, in June 2008 CAPA conducted a preliminary survey across bodies in respect to environmental accounting and CSR activities. Based on the feedback, the CAPA Board approved setting up a formal task force for an Environmental Accounting & CSR project.

The task force, chaired by Dr. Takeshi Mizuguchi, Professor of Takasaki City University of Economics in Japan and Vice-chair of Management Advisory Service Research Committee (MASRC) of the Japanese Institute of Certified Public Accountants (JICPA), consisted of ten experts on Environmental Accounting & CSR nominated by member bodies from Australia, Canada, India, Japan, Korea, Malaysia, New Zealand, Philippines and U.S.A.

The task force held a kick-off meeting in Manila, Philippines on 28-29 January 2009. The meeting was hosted by the Philippines Institute of Certified Public Accountants (PICPA.)

The objective of this project is to stimulate member bodies' activities on environmental accounting and CSR reporting. The task force gathered information through a survey on both notable practices and future intentions of member bodies. The report was presented at a forum in Beijing in October 2009 coinciding with both IFAC and CAPA meetings.

Meetings

The following key meetings involving CAPA members are planned for the year 2010:-

Month	Meeting	Location
January	CAPA Strategic & Finance Committee	Hyderabad, India
February	IFAC Board	New York, USA
May	CAPA Strategic & Finance Committee CAPA Governance & Audit Committee CAPA Board & AGM	Wellington, New Zealand
June	IFAC Board	Vancouver, Canada
August	CAPA Strategic & Finance Committee	Fiji
September	IFAC Board	Paris, France
November	CAPA Strategic & Finance Committee CAPA Governance & Audit Committee CAPA Board IFAC Council IFAC Board World Congress of Accountants *	Kuala Lumpur, Malaysia

* World Congress of Accountants 2010

The World Congress of Accountants (WCOA) is held under the sponsorship of International Federation of Accountants (IFAC).

Since its inception in 1904 the World Congress, which has been held every five years since 1977 and every four years since 2002, is the foremost international event for the accountancy profession. The World Congress has traditionally served as a roadmap for the global financial community, and as such has come to be regarded as a must-attend event on the industry calendar.

The 18th World Congress of Accountants will be held from 8 – 11 November 2010 at the Kuala Lumpur Convention Centre located in the heart of Kuala Lumpur, Malaysia. The 18th World Congress is jointly organised by IFAC and the Malaysian Institute of Accountants (MIA) with sponsorship from ACCA, Chartered Institute of Management Accountants and CPA Australia.

FUTURE HIGHLIGHTS

Events

The following major events are planned for the next 2 years.

CAPA-IASC Foundation Train-the-Trainers Program

CAPA is working with the IASC Foundation to deliver two regional train-the-trainer workshops in respect to the recently released IFRS for SMEs standard. It has always been CAPA's priority to serve the needs and issues impacting small and medium-sized entities.

CAPA believes that the IFRS for SMEs will greatly benefit all the small and medium-sized entities across the globe and particularly in the Asia Pacific region. CAPA aims to promote the IFRS for SMEs to all its member bodies by encouraging its adoption in their jurisdiction.

The Train-the-trainer workshops are targeted to be held in late January 2010 in Kuala Lumpur, Malaysia and Hyderabad, India. Aside from trainers, other interested stakeholders are also invited, including regulators and government officials.

CAPA is looking to work with development agencies to support the project and bring the benefits of the training to a larger pool of trainers from developing economies.

18th CAPA Conference – Brisbane, Australia

The conference will be held from 7-9 September 2011 at the Brisbane Convention and Exhibition Centre, an ideal convention and event city, offering the perfect mix of business and pleasure.

CPA Australia and the Institute of Chartered Accountants in Australia are jointly hosting this event. For more information, please visit the website of the conference at:-

www.cpaaustralia.com.au/capaconference2011 or
www.charteredaccountants.com.au/A123177957

The 18th CAPA Conference 2011 in Brisbane will be designed to provide relevant and up-to-date practical information and solutions as well as offering a social program that will allow members and their families to experience one of the world's most desirable destinations. This three-day conference will attract accounting professionals from across the entire Asia Pacific region.

The CAPA Conference is held three times every ten years and provides the opportunity for CAPA member bodies to meet and share information on issues and challenges facing the accounting profession now and in the future.



List of Abbreviations

ADB	– Asian Development Bank
AG	– Accountancy Groupings
ASEAN	– Association of Southeast Asian Nations
CAP	– Compliance Advisory Panel
CAPA	– Confederation of Asian and Pacific Accountants
CGA	– Certified General Accountants
CSR	– Corporate Social Responsibility
DNC	– Developing Nations Committee
IASB	– International Accounting Standards Board
IASC	– International Accounting Standards Committee
IFAC	– International Federation of Accountants
IFRS	– International Financial Reporting Standard
ISAR	– International Standards of Accounting and Reporting
MASRC	– Management Advisory Service Research Committee
RO	– Regional Organisations
ROSC	– Report on the Observance of Standards and Codes
SAFA	– South Asian Federation of Accountants
SME	– Small and Medium Enterprises
SMO	– Statement of Membership Obligations
SMP	– Small and Medium Practices
UNCTAD	– United Nations Conference on Trade And Development
WCOA	– World Congress of Accountants

CAPA PRESIDENTS

Gordon M. Macwhinnie*, Hong Kong
September 1976 – October 1979

Eduardo M. Villanueva*, Philippines
October 1979 – November 1983

Niladri K. Bose*, India
November 1983 – May 1985

John O. Miller, Australia
May 1985 – November 1986

Hiroshi Kawakita, Japan
November 1986 – May 1988

Rex A. Anderson*, New Zealand
May 1988 – September 1989

Taesik Suh, Korea
September 1989 – October 1991

William Mercer, Canada
October 1991 – September 1993

Douglas C. Oxley, Hong Kong
September 1993 – April 1995

Soon Kwai Choy, Malaysia
April 1995 – October 1996

Robert J. C. Jeffery, Australia
October 1996 – October 1998

Carlos R. Alindada, Philippines
October 1998 – November 2000

Ranel T. Wijesinha, Sri Lanka
November 2000 – April 2002

Li Yong, China
April 2002 – October 2003

Robin Hamilton Harding, Canada
October 2003 – November 2005

Shozo Yamazaki, Japan
November 2005 – October 2007

Kamlesh S. Vikamsey, India
October 2007 – October 2009

In Ki Joo, Korea
November 2009 – September 2011

* deceased

CAPA SECRETARIAT

Level 3, Dewan Akauntan, 2 Jalan Tun Sambantan 3, 50470 Kuala Lumpur, Malaysia.

Tel : 603 - 2273 6817 Fax : 603 - 2274 9949

<http://www.capa.com.my>