

Budget 2027 and the AI-Ready Factory: From Manual Work to Data Driven Decisions

What the budget means for manufacturers, and how to move from data to decisions

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Budget 2027: what to expect

GDP, industries, six measures, grants, costs

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The problem: decisions on late data

Margin, hidden costs and waste, wrong and late numbers

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The data foundation

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Roadmap and funding

Roadmap, NIMP 2030, tax claims, one plan



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GDP grows, deficit falls: and where manufacturing stands



1 • BUDGET 2027: WHAT TO EXPECT • GDP AND MANUFACTURING

Deficit ≈ RM77.5 billion

← almost unchanged

3.6% → 3.3%

deficit as % of GDP, 2026 → 2027

GDP growth: 4.2–5.2% in 2027

GDP ≈ RM2.35 trillion

▲ 7.8%

MANUFACTURING'S SHARE OF THE ECONOMY

23.0%

of GDP comes from
manufacturing (2025)

≈ RM400 billion

manufacturing output a year
(23% of RM1.74 trillion real
GDP, 2025)

4.5% → 4.1%

manufacturing growth: 2025
actual → 2027 forecast

RM587.5 billion

NIMP 2030 target for
manufacturing GDP

About one ringgit in four of GDP comes from factories. The budget needs you to grow.

Which industries are doing better? 5 industries compared



1 • BUDGET 2027: WHAT TO EXPECT • 5 INDUSTRIES COMPARED

Rank	Industry	Size	Latest performance	Trend
1	Semiconductor / E&E	RM656b exports, Jan–Aug 2026 (≈ 48% of all exports)	Exports +66.5% (Aug 2026)	Strong ▲
2	Metal products	RM6.7b exports in Aug 2026	Exports +35.4% (Aug 2026)	Growing ▲
3	Plastics	RM64.8b sales; RM17.3b exports (2024)	Sales +5.4% (2024)	Steady ►
4	Automotive	820,752 vehicles sold (2025)	Sales +0.5%; production –5%	Flat ▼
5	Furniture	≈ US\$3.39b exports (2025, incl. lighting, prefab)	Pressured by US tariffs	Weak ▼

Whole manufacturing sector: RM1.97 trillion sales in 2025, +4.2%. Figures come from different sources and years: use for ranking, not exact comparison.

So for you: growth follows the chip supply chain. The others can join it as suppliers.

Key measures in Budget 2027



1 • BUDGET 2027: WHAT TO EXPECT • SIX KEY MEASURES



Minimum Wage

from June 2027

RM2,000

Selected MSMEs
exempted



SAFF Smart Automation Financing

up to

RM5 million

Interest rate up to 3%.
Subsidy period 5 years



SGBF Green Financing

up to

RM10 million

Listed interest rate 2%
for SMEs



Dana Kelestarian Alam 2.0

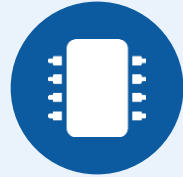
Interest subsidy
arrangement, up to 10
years



SJPP Government Guarantee

RM20 billion

Financing for working
capital and capital
expenditure



Semiconductor Supply Chain Guarantee

RM2 billion

To support the
semiconductor
ecosystem

Next: what changed from 2026, what it means for your factory, and how it is financed.

Six key measures: 2026 vs 2027



1 • BUDGET 2027: WHAT TO EXPECT • 2026 VS 2027

Measure	2026	2027	Change	Who is affected
Minimum wage	RM1,700	RM2,000 from June 2027	+17.6%	Firms with sales ≥ RM50m
SAFP automation	Up to RM5m, ≤ 3%, 5-yr subsidy	Up to RM5m, ≤ 3%, 5-yr subsidy	Continued	Manufacturing and related services
SGBF green financing	Up to RM10m, 2% SME / 5% non-SME	Up to RM10m, 2% for SMEs	Continued	Green-tech manufacturers
Dana Kelestarian Alam	DKA: up to RM5m, 1% subsidy, ≤ 7 yrs	DKA 2.0: RM2b, subsidy up to 10 yrs	Longer subsidy	MSMEs going low-carbon
SJPP guarantee	RM30b scheme, limit RM30m a firm	RM20b for working capital and capex, limit RM50m	Limit +67%	SMEs and mid-tier firms
Semiconductor	SJPP high-tech and semiconductor RM5b	Supply chain guarantee RM2b + RM1.2b KWAP / Khazanah	Supplier focus	Chip-chain suppliers

only the wage moves by double digits. The rest is financing: help you must apply for.

Grants 2026 vs 2027: automation, digital and energy



1 • BUDGET 2027: WHAT TO EXPECT • GRANTS COMPARED

Grant (for businesses)	2026	2027	Change
SME Digital Matching Grant	RM50m	Not in 2027 summary	Not listed
Digital / AI grant (MDEC)	MDAG: RM53m (AI, blockchain, quantum)	MDEC AI and automation for 4,000 MSMEs: RM30m (reported)	-43%
E&E and aerospace matching grants	RM47.5m	Not in 2027 summary	Not listed
Bengkel Inovasi GLC (BIG) matching	RM15m, open to private firms	RM2m, oil palm estates only	-87%
Energy Audit and Energy Management Grant	RM10m, industrial and commercial	Not in 2027 summary	Not listed

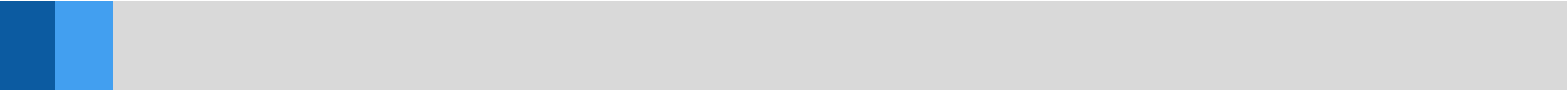
"Not listed" = not in the MOF Budget 2027 summary of measures. It may still run under a ministry or agency budget: check before you plan on it.

So for you: grants for automation and digital shrink or drop off the list. Loans take their place.

3,000 smart factories by 2030: where are we?



1 · BUDGET 2027: WHAT TO EXPECT · SMART FACTORY TARGET



93 recognised, June 2026 (3.1%)

+68 by Dec 2026 → 161 (5.4%)

≈ 2,839 still needed (94.6%)

WHERE THE 93 CAME FROM

61 · Smart Factory Recognition (SIRIM + MARii)	32 · Smart Tech-Up
--	--------------------

Industry named: automotive (MARii is the automotive agency). Smart Tech-Up is open to manufacturing and related services SMEs and mid-tier firms. MITI has not published a split by industry.

As at	Recognition	Smart Tech-Up	Total
Oct 2025	5	21	26
Jan 2026	18	30	48
Jun 2026	61	32	93

241
firms registered in Smart Tech-Up
(Jan 2026)

"Very low"
take-up, especially small
manufacturers

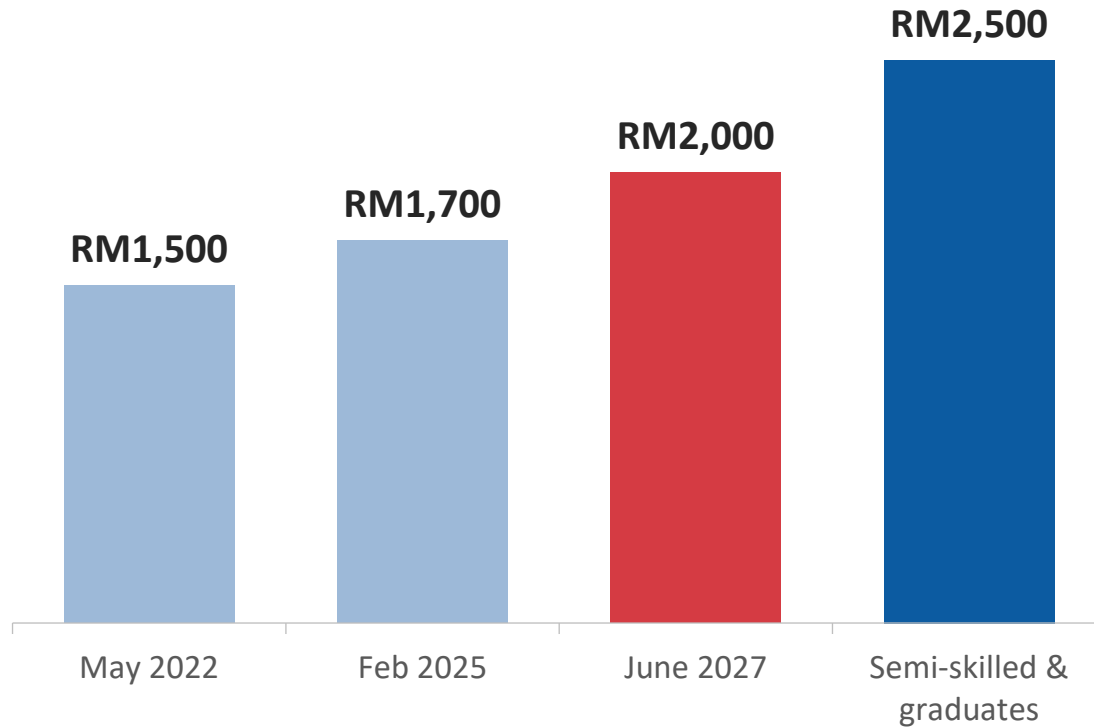
13% → 10%
foreign worker cap, 2026 → 2030

RM1.5b
FMM smart package asked for:
not adopted

So for you: ≈ 2,839 factories still need to transform by 2030, and in 2027 almost none of the money is a grant.

Minimum wage: RM1,700 → RM2,000 from June 2027

1 • BUDGET 2027: WHAT TO EXPECT • COST: MINIMUM WAGE



Semi-skilled and graduate floor: RM2,500 "as a start", date not set.

WHAT CHANGES, PER WORKER

+RM300

a month in basic pay: +17.6%

RM8.17 → RM9.62

cost of one normal hour (salary ÷ 26 days ÷ 8 hours): +17.6%

RM12.26 → RM14.42

cost of one overtime hour (1.5×): +17.6%

+25%

RM2,500 floor for semi-skilled jobs and graduates vs RM2,000

So for you: every hour and every overtime hour costs 17.6% more for factories that must pay it.

Example: what one worker really costs a month



1 • BUDGET 2027: WHAT TO EXPECT • COST: FOREIGN WORKERS

	LOCAL WORKER		FOREIGN WORKER	
Per worker, per month	Now	June 2027	Now	June 2027
Basic wage	RM1,700	RM2,000	RM1,700	RM2,000
Overtime (60 hrs × 1.5)	RM736	RM865	RM736	RM865
EPF employer (13% local / 2% foreign)	RM221	RM260	RM34	RM40
Levy (RM1,850 a year ÷ 12)	—	—	RM154	RM154
Total cost a month	RM2,657	RM3,125	RM2,624	RM3,060
Change		+RM469 (+17.6%)		+RM436 (+16.6%)

June 2027 applies to factories with sales of RM50m and above. Overtime is not subject to EPF. Excludes SOCSO and EIS.

So for you: 100 foreign workers ≈ +RM43,600 a month (≈ RM523,000 a year). 100 local ≈ +RM46,900 a month.

Diesel: register your lorries, or pay 2.5× more



1 • BUDGET 2027: WHAT TO EXPECT • COST: DIESEL

RM2.94 → RM5.27

Market diesel per litre

Jan 2026 → Oct 2026: +79%

RM2.15

SKDS fleet card price

for company goods vehicles: 59% below market

RM2.10

BUDI Diesel for private owners

from 1 Jul 2026. Company vehicles not eligible

WHO IS AFFECTED

Factories with their own lorries, jeeps and pickups

Delivery costs in every quote

Pays market price: vehicles used only inside the factory, gensets, boilers

EXAMPLE: ONE LORRY, 2,000 LITRES A MONTH

RM10,540

at market price (RM5.27)

RM4,300

with SKDS fleet card (RM2.15)

RM74,880

saved a year per lorry (RM6,240 a month)

So for you: re-cost delivery and in-factory diesel at market price. Register every lorry that qualifies.

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Margin is squeezed. Don't just raise price: cut production cost

2 · DECISIONS ON LATE DATA · RAISE PRICE OR CUT COST?



TWO WAYS TO GET MARGIN BACK

Raise price +8%	the customer compares you with cheaper suppliers and imports
Cut cost 5%	RM0.93 → RM0.88: margin from 7% back to ≈ 12%
Cut cost 8%	RM0.93 → RM0.86: margin back to 14%, close to last year

So for you: the price is set by the market. The production cost is set by you.

Example: where a RM3 million profit goes



2 · DECISIONS ON LATE DATA · WHERE THE PROFIT GOES (ILLUSTRATIVE)

RM60 million in sales. 300 workers. 5% profit. Prices not changed.



– RM1.7m

Wages: a full year at the new minimum ($\approx \text{RM}470 \times 300 \times 12$)

– RM0.9m

Materials: prices up just 3%

– RM0.2m

Electricity: the monthly surcharge

RM0.2m

Profit left, out of RM3m

Same sales. Same customers. More than nine-tenths of the profit gone.

Where production cost hides: the 7 wastes of lean (TIMWOOD)



2 · DECISIONS ON LATE DATA · THE 7 WASTES (TIMWOOD)

Waste	What it looks like	Measure it by	Related Budget 2027 cost
T Transportation	Moving materials and parts between areas	Trips, forklift hours, km	Diesel RM5.27 at market
I Inventory	Raw material, WIP, finished goods above demand	Days of stock, RM tied up	Working capital and loan interest
M Motion	Walking, searching, reaching for tools	Labour minutes per piece	Labour hour RM9.62 (+17.6%)
W Waiting	Operators and machines idle for material, repair, approval	Downtime minutes, OEE	Labour hour + machine hour
O Overproduction	Making more, or earlier, than ordered	Output vs orders	Material, energy, storage
O Over-processing	More steps or precision than the customer needs	Cycle time vs standard	Machine time and energy
D Defects	Scrap, rework, returns	Scrap %, RM a month	Material and labour paid twice

So for you: every waste is work time, machine time, energy or stock. Measure it, then cut it.

7 ways to cut production cost: what each can save



2 · DECISIONS ON LATE DATA · WHAT SEEING THE WASTE IS WORTH (ILLUSTRATIVE)

SCENARIO RM60m sales – RM57m production cost (wages, materials, energy, overhead) = **RM3m profit (5%)**

Factory: 300 workers on 2 shifts · 1 delivery lorry · RM4m of stock in the warehouse (60 days) · buys RM1m of material a month

Way (waste)	Example improvement	Saving a year
T Transportation	10% fewer lorry and forklift trips (2,000 L a month at RM5.27)	≈ RM12,600
I Inventory	Stock RM4m → RM2m (60 → 30 days): RM2m cash freed, at 5% interest	≈ RM100,000
M Motion	10 operators save 15 min a shift, 2 shifts (RM9.62 an hour, 312 days)	≈ RM15,000
W Waiting	10 operators wait 30 min less a shift, 2 shifts	≈ RM30,000
O Overproduction	Make to order: 5% less material and energy on make-to-stock lines (RM500,000 a month)	≈ RM300,000
O Over-processing	Cycle 52 s → 40 s: 30% more output in the same hours (not counted in total)	+30% capacity
D Defects	Scrap 3% → 1% on RM1m material a month	≈ RM240,000

TOTAL ≈ RM697,600 a year = 1.2% of production cost · profit RM3m → RM3.7m (+23%) · margin 5% → 6.2%

So for you: a 1.2% cut in cost lifts profit by 23%. Small cuts in seven places beat any grant.

Why the numbers must come first

2 · DECISIONS ON LATE DATA · WRONG DATA, WRONG DECISIONS

What the system says

40 seconds a piece

What the line really does

52 seconds a piece

A 12-second gap that nobody wrote down.

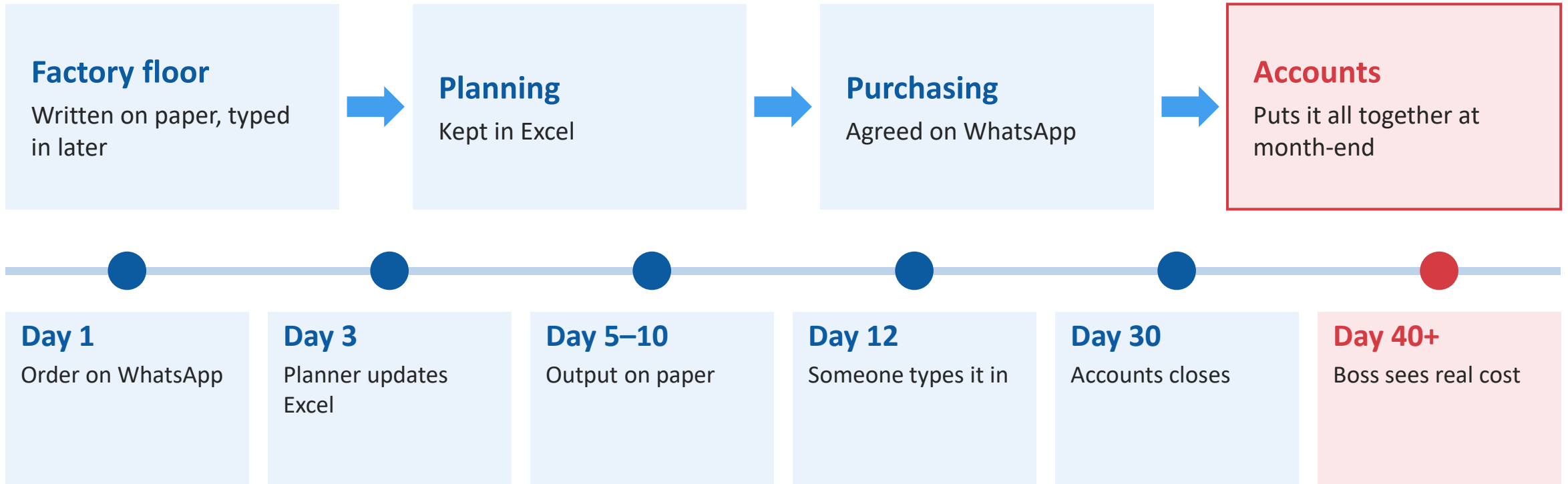
Invest on the 40-second number, and:

- Your quotes are 23% too low on labour and machine time
- The new machine's payback looks faster than it is
- AI tools repeat the mistake, and sound sure

So for you: measure first. Then invest where the numbers point.

Why your numbers come late

2 · DECISIONS ON LATE DATA · WHY NUMBERS COME LATE



16 of the first 34 people who registered said their financial numbers come late. By the time you see the cost, the decision is about six weeks old.

So for you: you can't manage June 2027 wages with last month's numbers.

Everyone now asks for the same thing

2 · DECISIONS ON LATE DATA · SHOW ME YOUR NUMBERS

Your bank

"Will you pay me back?"

SAFP / SGBF / DKA

"Will the project pay back?"

Big customers

"Can you prove quality and delivery?"

e-Invoice and audit

"Do your records match?"

Show me your numbers.

Build the proof once, and it opens every door in this budget.

Check your own factory

2 · DECISIONS ON LATE DATA · QUICK CHECK: YES OR NO IN THE CHAT

1	Do you know the real cost of your top 10 products at the new wage?	YES	NO
2	Can you see yesterday's output, scrap and downtime this morning?	YES	NO
3	Could you show a bank your profit per product within one week?	YES	NO
4	Could you send a big customer your on-time delivery record today?	YES	NO
5	Do you know your energy and diesel use per product?	YES	NO

Two or more "no"? The 2027 costs will reach your profit before your numbers do.

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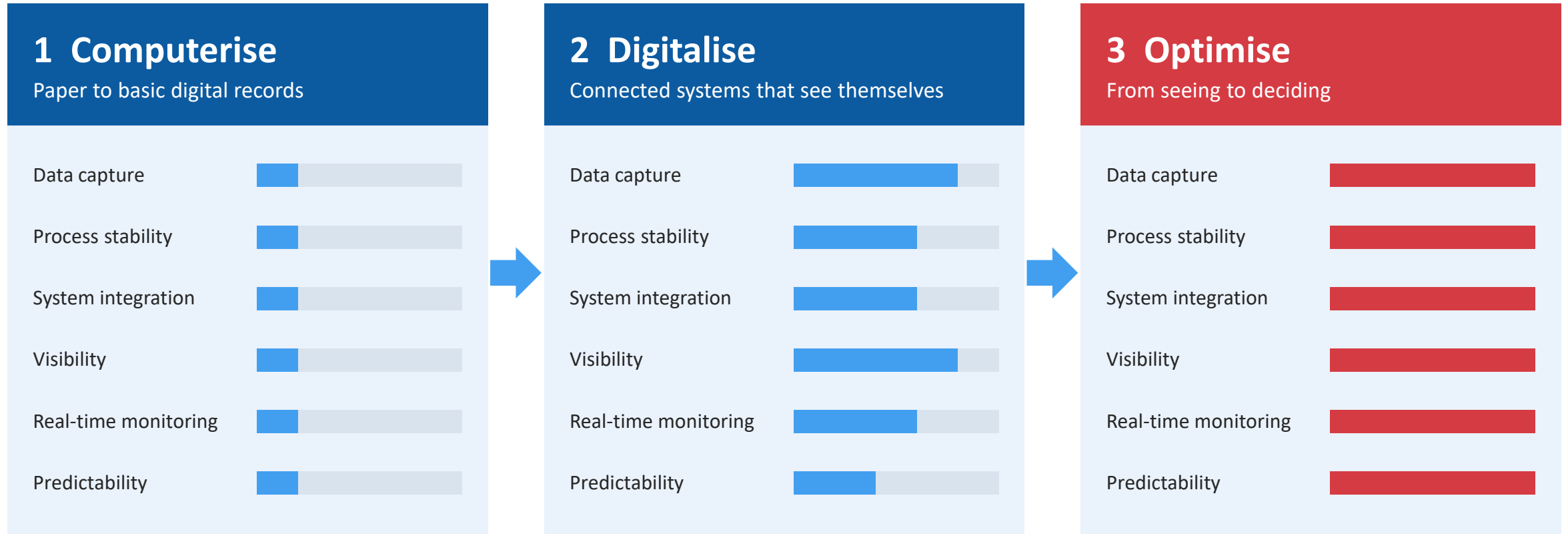
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Clarity before quotation: the maturity journey

3 · THE DATA FOUNDATION · COMPUTERISE, DIGITALISE, OPTIMISE



Most factories waste capital on advanced tools they cannot feed with data. **Why buy the robot when you cannot even track the purge?**

So for you: know which stage you are in before you buy the next system.

Urgent order: manual vs agentic workflow

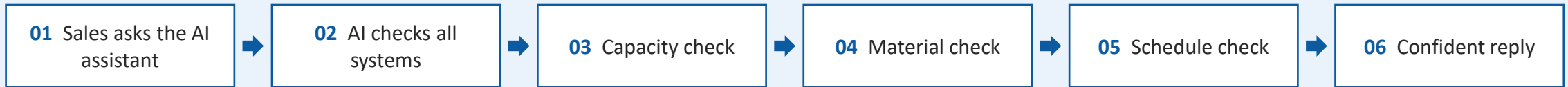


3 · THE DATA FOUNDATION · THE SAME CUSTOMER REQUEST, TWO DIFFERENT WORKFLOWS

THE OLD WAY · ≈ 2 HOURS



THE NEW WAY · ≈ 1 MINUTE



THE BUSINESS IMPACT



System switching
Time lost finding the right data



People waiting
Production pauses to answer



Decision risk
Incomplete inputs drive guesswork

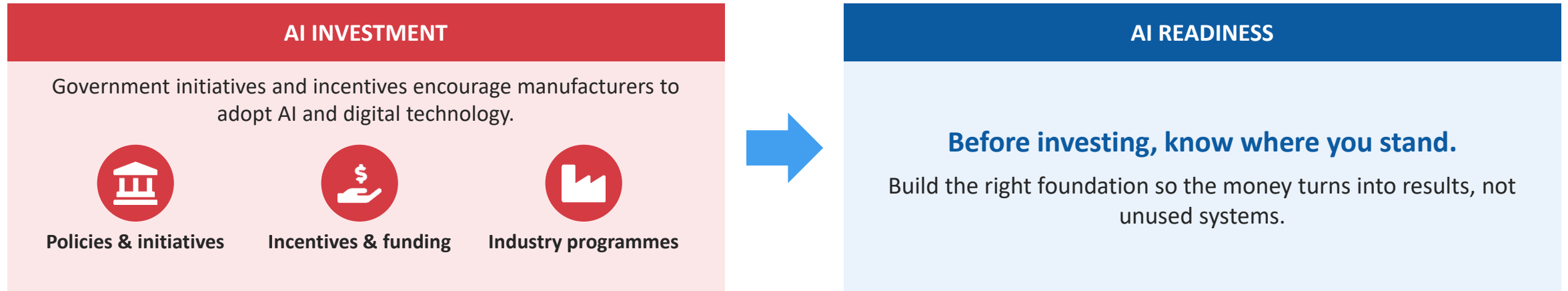


Customer impact
Faster, trusted replies

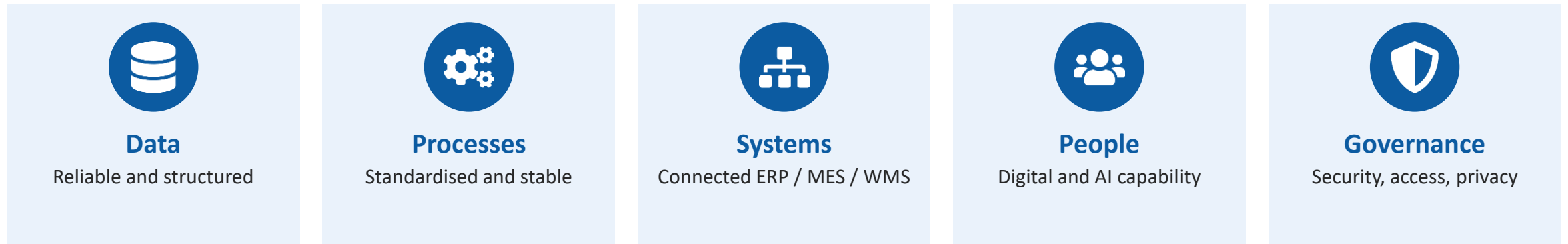
Visibility turns an urgent request into a controlled customer commitment.

From AI investment to AI readiness

3 · THE DATA FOUNDATION · SUPPORT CREATES THE OPPORTUNITY; READINESS TURNS IT INTO VALUE



THE FIVE PILLARS OF READINESS



Investment creates the opportunity. Readiness turns it into real value.

The industrial AI reality check

3 · THE DATA FOUNDATION · THE ISSUE IS NOT WHETHER MANUFACTURERS WANT AI: IT IS WHERE TO START

"Where should we start?"

77%

of manufacturers do not know where to start with AI

Digiwin survey of 200 manufacturing enterprises

OTHER BARRIERS



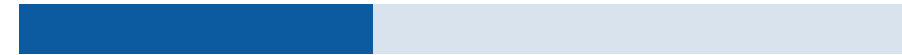
AI talent shortage



56%



High cloud cost



40%



Security and privacy



30%

The gap is not ambition. It is finding a practical, visible and safe first scenario.

So for you: start where operational pain is frequent, visible and valuable.

The "Four Highs"

3 · THE DATA FOUNDATION · KEY CHALLENGES MANUFACTURERS FACE WHEN PREPARING FOR AI

01	 High workload Tedious document work consumes valuable time	• Manual data entry and repeated input • Data scattered across systems and Excel	• Many documents: SO, PO, GRN, reports, compliance • No time left to analyse data or explore AI
02	 High frequency Daily routines cannot wait	• High volume of routine transactions every day • Quick answers needed from many departments	• Time-sensitive: sales, production, shipping, stock • Hard to find time for AI projects or training
03	 High knowledge Complex Q&A and information gaps	• Technical, domain-specific processes • New staff rely on senior staff to learn	• Information spread across SOPs, manuals, people • Hard to find accurate, trusted answers quickly
04	 High experience Senior judgement is hard to scale	• Decisions rely on a few experienced staff • Decisions differ across people and sites	• Tacit knowledge not documented • Quality is hard to hold as the team grows

So for you: these four pains are where the first, most valuable use cases are.

The Four Highs: Budget 2027 makes each one more expensive



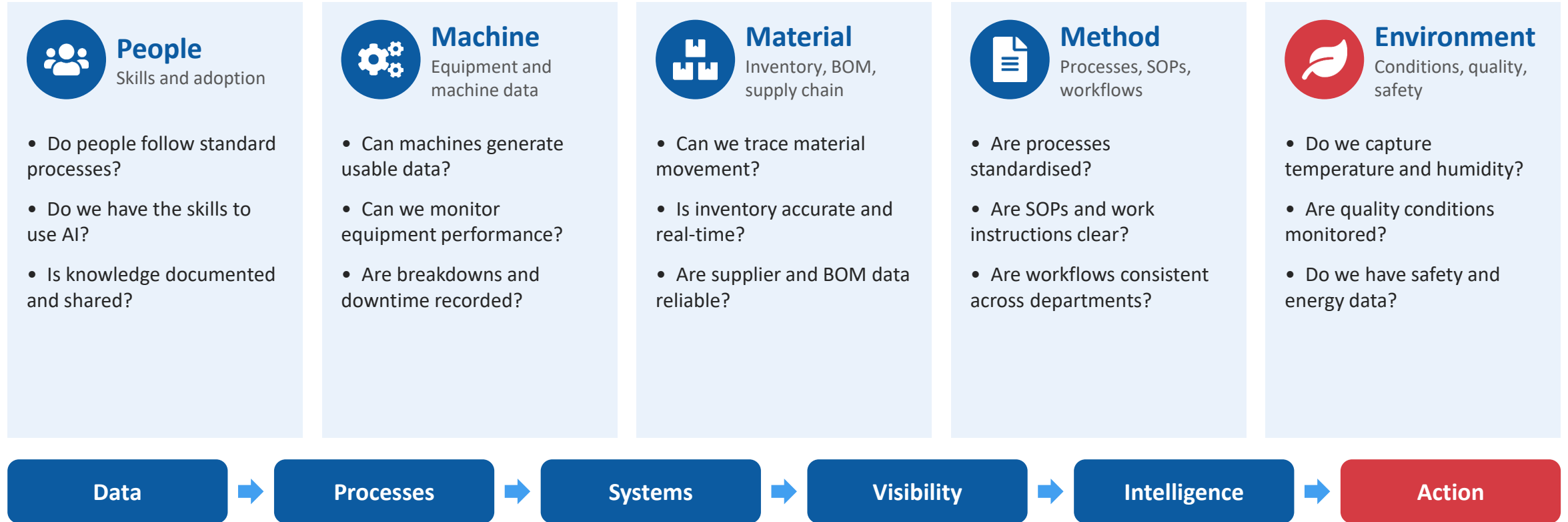
3 · THE DATA FOUNDATION · FOUR HIGHS × BUDGET 2027

The Four Highs	What it looks like	Budget 2027 makes it costlier	Data foundation answer
High workload	Typing SO, PO, GRN and reports by hand	Labour hour RM8.17 → RM9.62 (+17.6%)	Capture once, at source; no retyping
High frequency	Daily sales, production, shipping, stock checks	Foreign worker cap 13% → 10%; EPF 2% + levy	Real-time data, routine checks automated
High knowledge	Answers scattered in SOPs, manuals and people	RM2,500 floor for semi-skilled staff	One source of truth; ask in plain language
High experience	Decisions depend on a few senior staff	NIMP median salary target RM4,510	Decisions based on data, not memory

So for you: the budget raised the cost of every High. A data foundation is how you bring it down.

What does AI-ready mean?

3 · THE DATA FOUNDATION · MORE THAN AI TOOLS: THE FOUNDATION TO USE THEM



5M foundation → connected data → AI that can act

AI is the intelligence layer. People, machines, materials, methods and environment are the foundation.

Can your factory really start with AI?

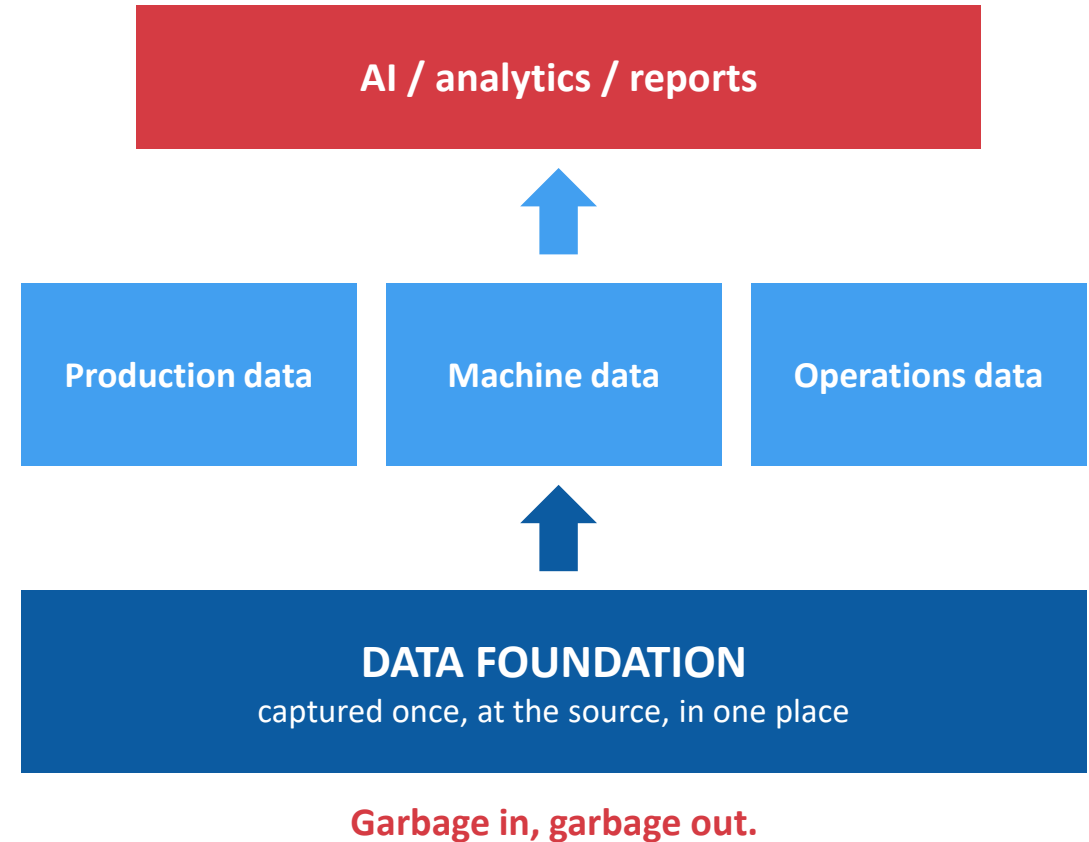
3 · THE DATA FOUNDATION · AI IS ONLY AS RELIABLE AS THE DATA BEHIND IT



The most important question is:

Does your factory have a strong data foundation?

Not "which AI should we buy?"



So for you: one foundation shows your waste, convinces your bank and feeds AI.

Anatomy of integration: the map, engine and fuel

3 · THE DATA FOUNDATION · ERP, MES AND WMS WORKING AS ONE



ERP: the map

The destination

Sets the destination, tracks finances and knows what was sold. But not the live conditions on the road.



MES: the engine

The execution

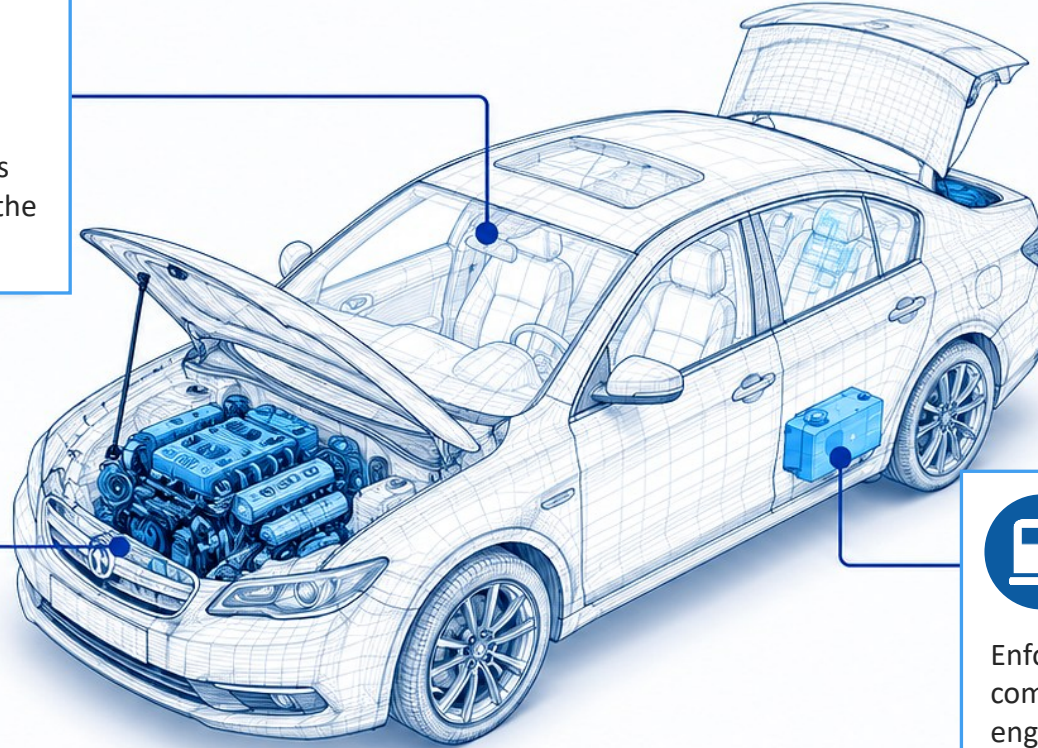
Controls the real-time work: machine status, WIP, and exactly how the product is made.



WMS: the fuel

Origins and movement

Enforces FIFO, tracks where material comes from and goes, and keeps the engine fed.



Not connected: data silos, every report assembled by hand, every number argued over.

When the map, engine and fuel are connected, the whole journey runs smoothly, efficiently and intelligently.

Why past, present and future data must move together

3 · THE DATA FOUNDATION · LIKE A RUBBER BAND: ONE CANNOT MOVE ALONE



PAST What happened



✗ Past wants to move, but Present and Future hold it back. Good history, no live view: you react late.



PRESENT The basis for action



✗ Present wants to move, but Past and Future hold it back. Live screens, no clean history: you cannot predict.



FUTURE What will happen



✗ Future wants to move, but Past and Present hold it back. Forecasts on bad data: confident but wrong.

ALL THREE MOVE TOGETHER, EVERYTHING MOVES FORWARD



Connected data
Full visibility across time



Aligned action
Confident decisions today



Better future
Predict, prepare and grow

Right data. Right now. Right future. Connect the past, act in the present, shape the future.

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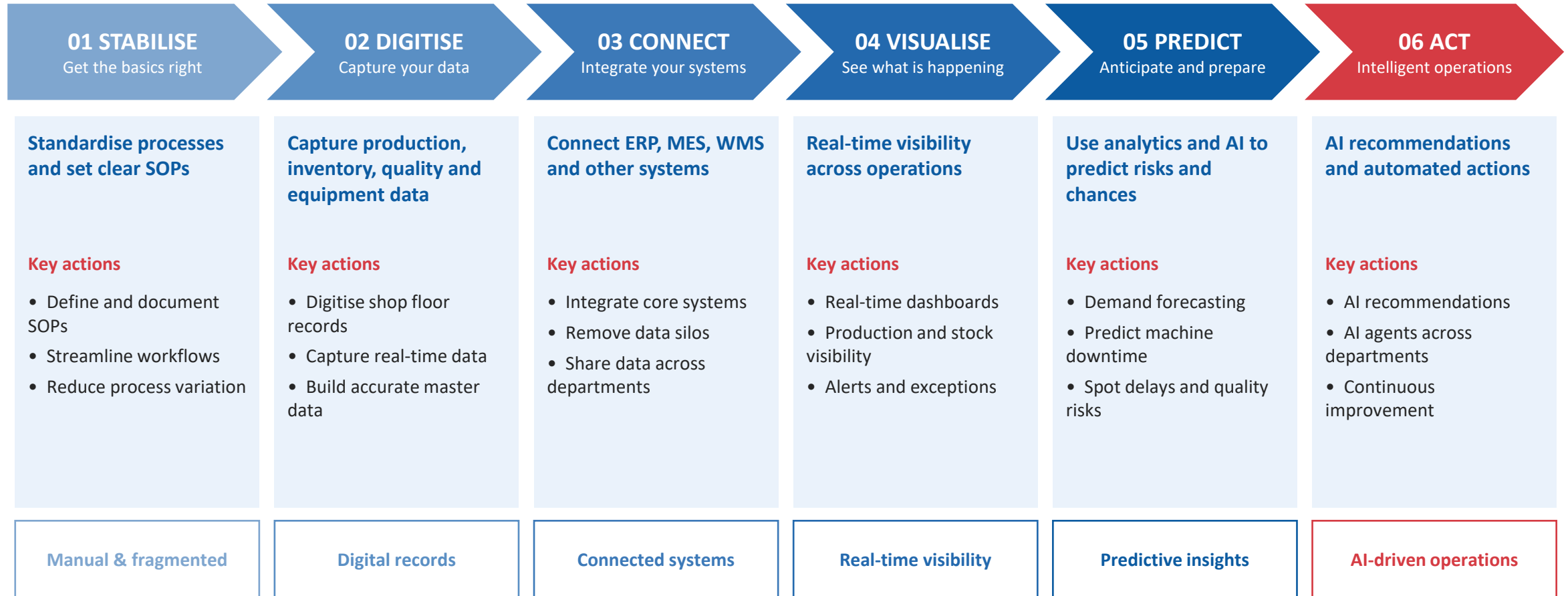
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AI readiness roadmap



4 · ROADMAP AND FUNDING · FROM DIGITAL FOUNDATION TO INTELLIGENT OPERATIONS



AI is not the first step. It is the next step after the foundation is ready.

The guarantees are a bridge to NIMP 2030



4 · ROADMAP AND FUNDING · LOANS, NOT GRANTS: NIMP 2030

RM587.5 billion

manufacturing GDP by 2030
(6.5% growth a year)

3.3 million

jobs in manufacturing by 2030

RM4,510

median manufacturing salary
target

RM95 billion

investment needed, mostly
private

MISSION 1

**Advance economic
complexity**

- Semiconductor supply chain guarantee RM2b
- SJPP for mid-tier firms, limit RM50m

MISSION 2

**Tech up for a digitally vibrant
nation**

- SAFP automation up to RM5m at $\leq 3\%$

MISSION 3

Push for net zero

- SGBF at 2% for SMEs
- DKA 2.0 RM2b, up to 10 years

MISSION 4

**Safeguard economic security
and inclusivity**

- Minimum wage RM2,000, towards RM4,510
- SJPP RM20b for working capital and capex

So for you: the government shares the risk through guarantees. The upgrading is yours to do.

AI and software: what you can claim against income tax



4 • ROADMAP AND FUNDING • TAX CLAIMS FOR SYSTEMS AND AI

Claim	2026	2027	Who it helps
Faster tax claim on ICT equipment and software (ACA), incl. custom software development fees	Spend 11 Oct 2025 – 31 Dec 2026	Extended: spend to 31 Dec 2030, claimed in 2 years	Companies buying ERP, MES, AI, IoT systems
Extra 50% deduction on recognised AI training (MSMEs)	Budget 2026 measure	No change announced	MSMEs training staff on AI
Personal lifestyle relief: AI software and app subscriptions	—	Added from YA 2027, within the RM2,500 cap	Owners and staff, for own use

AI and systems cut the 7 wastes: less waiting (live downtime alerts), less motion (paperless), fewer defects (traceability), less stock (real-time planning).

So for you: the system that measures your waste can be claimed against tax in 2 years.

One plan: build the data foundation, funded by Budget 2027



4 · ROADMAP AND FUNDING · BUDGET 2027 × DATA FOUNDATION

Roadmap step	What you do	Budget 2027 help	What it also proves
1 Stabilise	SOPs and lean: cut the 7 wastes	No cost: protects margin	Real cost per product
2 Digitise	Capture production, stock, quality data	ICT and software claimed in 2 years (to 2030)	Records that match
3 Connect	Integrate ERP, MES, WMS	Same tax claim; SJPP-backed capex loan	12-month cash flow for the bank
4 Visualise	Real-time dashboards and reports	SGBF (2% for SMEs) / DKA 2.0 for green projects	Energy data per product (ESG)
5 Predict	Forecast demand, predict downtime	Extra 50% deduction on AI training (MSMEs)	Quality and delivery record for buyers
6 Act	AI recommendations, automation	SAFP: up to RM5m at up to 3%	Measured payback

So for you: the budget pays for the data foundation, if your factory can show its numbers.

Check your AI readiness



4 • ROADMAP AND FUNDING • FIND OUT WHERE YOUR FACTORY STANDS BEFORE INVESTING IN AI



Assess your data foundation

See how ready your operational data is for AI use.



Check system and process readiness

Understand if your current systems, processes and workflows can support AI.



Identify your AI gaps

Get clear insight into the key areas to improve before a larger AI investment.

SCAN TO CHECK YOUR SCORE



AI Readiness Scorecard

aireadinesscheck.infinityfree.io

Before 31 December: re-cost your top 20 products • check your readiness score • make one project bank-ready.

Costs come automatically. Help must be earned, with proof.

Find out where your factory stands. Book a free consultation with us now!

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