



**DEPARTMENT OF STATISTICS, MALAYSIA**

**CENSUS OF OIL & GAS SERVICES AND EQUIPMENT (OGSE) 2024  
(FOR REFERENCE YEAR 2023)**

**GUIDE TO COMPLETE THE QUESTIONNAIRE**

**A. GENERAL**

1. This census conducted under the provisions of the **Statistics Act 1965 (Revised-1989)**. This Act stipulates that the contents of the establishment / individual returns are **CONFIDENTIAL** and will not be divulged to any person or institution outside the Department. The information provided will be published in aggregated form. The Act provides the penalties for non-compliance.
2. All information furnished in the questionnaire should be in respect of the calendar year **2023**. However, if the financial year of the establishment differs from the calendar year by not more than **six (6) months**, reports relating to the financial year will be accepted. If your account is not finalised, please provide appropriate estimates.
3. The responsibility for furnishing information for this return rests with the owner of this business and not with his agent, secretaries or accountants, though the latter may act on behalf of the owner.
4. All values are to be reported to the **nearest Ringgit Malaysia (RM)**.

**B. SCOPE AND COVERAGE**

1. The Oil & Gas Services and Equipment (OGSE) Census 2024 covers all organisations in Malaysia that provide services and supply equipment to companies involved in upstream oil and gas activities such as exploration, extraction, and production of oil and natural gas. This census is being conducted for the first time by the Department of Statistics Malaysia in collaboration with the Malaysian Petroleum Resources Corporation (MPRC) and PETRONAS.
2. The OGSE Census is conducted to measure the performance of the OGSE sector in terms of its contribution to Gross Domestic Product (GDP), employment, exports, and other statistics, as well as to serve as a new benchmark for OGSE statistics in Malaysia in line with the National OGSE Industry Roadmap (OGSE Blueprint) 2021-2030 initiative launched in April 2021.
3. Please report all the economic activities carried out by this establishment in Malaysia.

**C. SPECIFIC GUIDE TO COMPLETE THE QUESTIONNAIRE**

**Question 1: Identification Particulars**

**1.1** Please provide the registration number of company / business if registered with the Companies Commission of Malaysia (CCM) or other registration number.

**1.2** Please mark (X) type of your establishment in one box only.

If type of this establishment is HEADQUARTERS, please report all information in this questionnaire. If the type of organisation of this establishment is a branch with no separate accounts from the headquarters, please ensure that the information needed is reported on Question 11.1 page 20.

- 1) **Independent** is a single establishment and does not have any branch or operation office.
- 2) **Headquarters** is a legal administrative unit which has an authority in decision making with respect of financial and allocating resources for the production of goods and services.
- 3) **Branch / Operation Office**

**Branch** refers to two or more establishments engaged in the same types of business under single ownership and control with its headquarters. It is directly managed by the headquarters for the purpose of marketing and direct shipments of its products after receiving orders from customers.

**Operation Office** refers to establishments which display products for promotion and sales purpose.

**1.3** Please report the operating period of this establishment. The operating period should cover **at least six (6) months of the reference year**.

Examples:

(a) **1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023**

From 

|     |   |
|-----|---|
| Day |   |
| 0   | 1 |

 / 

|       |   |
|-------|---|
| Month |   |
| 0     | 1 |

 / 

|      |   |   |   |
|------|---|---|---|
| Year |   |   |   |
| 2    | 0 | 2 | 3 |

 to 

|     |   |
|-----|---|
| Day |   |
| 3   | 1 |

 / 

|       |   |
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| Month |   |
| 1     | 2 |

 / 

|      |   |   |   |
|------|---|---|---|
| Year |   |   |   |
| 2    | 0 | 2 | 3 |

(b) **1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024**

From 

|     |   |
|-----|---|
| Day |   |
| 0   | 1 |

 / 

|       |   |
|-------|---|
| Month |   |
| 0     | 7 |

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|------|---|---|---|
| Year |   |   |   |
| 2    | 0 | 2 | 3 |

 to 

|     |   |
|-----|---|
| Day |   |
| 3   | 0 |

 / 

|       |   |
|-------|---|
| Month |   |
| 0     | 6 |

 / 

|      |   |   |   |
|------|---|---|---|
| Year |   |   |   |
| 2    | 0 | 2 | 4 |

(c) **1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023**

From 

|     |   |
|-----|---|
| Day |   |
| 0   | 1 |

 / 

|       |   |
|-------|---|
| Month |   |
| 0     | 7 |

 / 

|      |   |   |   |
|------|---|---|---|
| Year |   |   |   |
| 2    | 0 | 2 | 2 |

 to 

|     |   |
|-----|---|
| Day |   |
| 3   | 0 |

 / 

|       |   |
|-------|---|
| Month |   |
| 0     | 6 |

 / 

|      |   |   |   |
|------|---|---|---|
| Year |   |   |   |
| 2    | 0 | 2 | 3 |

- 1.4 Please specify the website address for this establishment if applicable (Example: <https://www.dosm.gov.my>)**
- 1.5 Please specify the location address if it differs from the postal address as stated on the front page.**  
Refers to the physical address of the establishment's location. If the actual location is outside the town, please indicate the detailed address or location such as the town or village nearest to the business. Please ensure the postcode of the location address is filled in the box provided.
- 1.6 Please mark (X) in one box only.**  
Please ensure the data reported in the return related to this establishment only where the location is the same as the address given in **Question 1.5**.
- 1.7 Please state the main activity and percentage of the revenue based on that activities**  
If there is secondary activity, please specify the activity along with the percentage of income received.
- 1.8 Does this establishment involved in OGSE core activities? Please mark (X) in one box only. Refer to the list of core activities in eligibility criteria.**  
OGSE industry refers to the activities of establishment involved in providing services and sales of goods in the Oil and Gas industry. Establishment classified under this status must meet the following criteria:
- (a) Registered with the Companies Commission of Malaysia (CCM) and others; and
  - (b) Involved in oil and gas core activities
- 1.9 Commencement year of business engaged in OGSE activities.**
- 1.10 List core activities involved in OGSE. Refer to the list of core activities in eligibility criteria are as follows:**

Table 1: OGSE core activities

| Group              | Core Categories  |
|--------------------|--|
| <b>Exploration</b> | <ol style="list-style-type: none"> <li>1. Geological / Reservoir</li> <li>2. Geophysical Services/ Consultancy - Exploration</li> <li>3. Field Development / Reservoir Management Services</li> </ol>  |
| <b>Development</b> | <ol style="list-style-type: none"> <li>1. Project Management Consultancy</li> <li>2. Engineering Consultancy</li> <li>3. Health, Safety and Environment (HSE) Consultancy</li> <li>4. Geophysical Services/ Consultancy - Development</li> <li>5. Geomatics Services</li> <li>6. Quality Assurance (QA) / Quality Control (QC) Services</li> <li>7. Building Design</li> <li>8. Major Platform Fabricator</li> <li>9. Minor Platform Fabricator</li> <li>10. Construction of Onshore facilities</li> <li>11. Construction of Offshore facilities</li> <li>12. Offshore Support Vessel</li> <li>13. Pipeline Installation Contractor</li> <li>14. Floating Storage and Offloading (FSO) / Floating Production Storage and Offloading (FPSO) Owner / Operator / Contractor</li> <li>15. Subsea (Development)</li> <li>16. Drilling Rigs</li> <li>17. Drilling Services</li> <li>18. Well services / Well completions</li> <li>19. Marine Vessel Service</li> </ol> |

| <b>Group</b>           | <b>Core Categories</b>   |
|------------------------|--|
| <b>Production</b>      | <ol style="list-style-type: none"> <li>1. Lab Services</li> <li>2. Maintenance - Piping &amp; Valve / Structural</li> <li>3. Maintenance - Electrical &amp; Instrumentation</li> <li>4. Maintenance - Mechanical (Rotating)</li> <li>5. Maintenance - Mechanical (Static)</li> <li>6. Maintenance - Pipeline</li> <li>7. Maintenance - Safety Equipment</li> <li>8. Manpower Services</li> <li>9. Minor Fabrication &amp; Repair</li> <li>10. Underwater Services</li> <li>11. Asset Integrity Services</li> <li>12. Health, Safety, Environment (HSE) &amp; Security</li> <li>13. Environmental Clean-Up / Waste Disposal</li> <li>14. Helicopter / Air Transportation services</li> <li>15. Land Transportation Services</li> <li>16. Warehousing &amp; Storage Services</li> <li>17. Cargo Tankers</li> </ol> |
| <b>Decommissioning</b> | <ol style="list-style-type: none"> <li>1. Decommissioning Contractor</li> </ol>  |
| <b>Products</b>        | <ol style="list-style-type: none"> <li>1. Chemicals Supply &amp; Services</li> <li>2. Subsea (Products)</li> <li>3. Drilling Equipment</li> <li>4. Electrical</li> <li>5. Heating, Ventilation, and Air Conditioning (HVAC)</li> <li>6. ICT</li> <li>7. Instrumentation</li> <li>8. Insulation</li> <li>9. Marine System</li> <li>10. Mechanical</li> <li>11. Riser</li> <li>12. Rotating Equipments</li> <li>13. Safety System</li> <li>14. Valves</li> <li>15. Warehouse Equipment</li> <li>16. Workshop Tools</li> </ol>  |

**1.11 Did this establishment invest outside Malaysia? Please mark (X) in one box only.**

*Investment refers to the holding of financial assets abroad by resident (individual, establishment or other organisation). Financial assets consist of investment in subsidiaries or associated companies, equity securities, debt securities, bond, trust unit, trade credit, loan extension, deposit, advances and other assets.*

**1.11.1 If yes, please mark (X) the type of investment for this establishment (May choose more than one)**

- (a) OGSE
- (b) Non-OGSE

## **Question 2: Legal Organisation**

**2.1. Please mark (X) for type of legal organisation in one box only.**

**(a) Individual Proprietorship**

*Refers to business owned, funded and managed by one person that is the owner concerned. The business is purely for profit. The owner has the ultimate right for the business and business liability is unlimited.*

**(b) Partnership**

*Refers to the group of individuals who agreed to conduct a business through and agreed contract based on the capital contribution which has been specified in the relevant agreement with the objective of making a profit. The business is managed by all or any one acting for all parties. As per Company Act 1965, trading partnership must comprise at least two members and should not exceed a maximum of twenty members. Liability for the business partnership is unlimited.*

**(c) Private Limited Company**

*A private company established to undertake a business with the objective of making a profit. The shares are closely held by the shareholders of the company who have control over its operation.*

*Characteristics:*

- i. Regulated under the Companies Act 1965 and is a legal entity separate from the owners;*
- ii. Number of its shareholders between 2 - 50 members;*
- iii. Company owners have limited liability;*
- iv. Shareholders who own 51% or more of the total shares shall be entitled to manage the company. The company's shares can be traded but not in the open market;*
- v. Trading of share must be with the consent of the other shareholders;*
- vi. Not listed on the Stock Exchange; and*
- vii. Business life expectancy is longer and can be identified by the words "Sendirian Berhad" (Sdn. Bhd.) at the end of the company name.*

**(d) Public Limited Company**

*A Public Limited Company is a company established, with limited liability, by a minimum of two persons to operate the business with the objective of making a profit. The shares in a Public Limited Company are openly held and in the case of company listed on the Bursa Malaysia, the shares are freely transferable.*

*Characteristics:*

- i. Regulated under the Companies Act 1965 and is a legal entity separate from the owner;*
- ii. Owned by the shareholders and there is no limit to the shareholder;*
- iii. Management of the company is under the board of director responsibilities as appointed by shareholders; and*
- iv. Listed on Bursa Malaysia.*

**(e) Co-operative**

*Refers to a voluntary association with an unrestricted number of members and registered under the Co-operative Societies Act 1993. Funds are collectively owned to meet the needs of the members.*

**(f) Public Corporation**

*Refers to bodies set-up for the purpose of conducting business activities which consists of Statutory Bodies and Non-Statutory Bodies.*

*Characteristics:*

- i. Statutory Bodies established under an Act of Parliament or of the State Enactment and regulated directly by the minister whom formulated the key policies of the organisation*

and are usually involved in the socio-economic development (e.g. MARA and FELDA);  
and

- ii. *Non-Statutory Bodies established under the Companies Act 1965 and the Government has an equity with indirect control from the minister. Business is characterised by activities for the purposes of gain to the government in addition to socio-economic areas cannot be undertaken by private sector (e.g. Syarikat Bekalan Air Selangor Sdn. Bhd. (SYABAS)).*

**(g) Limited Liabilities Partnership**

*Refers to business entity regulated under the Limited Liability Partnerships Act 2012. It is featured with the protection of limited liability to its partners similar to the limited liability enjoyed by shareholders of a company coupled with flexibility of internal business regulation through partnership arrangement similar to a conventional partnership.*

**Question 3: Shareholder's Fund and Ownership Structure**

**3.1 Shareholders' fund:**

*Shareholders' fund refers to investment through the purchase or ownership stake in the business to get some share of the income and the assets of the companies.*

**(a) Paid-Up Capital**

*Paid-up capital is the capital that has been issued by the shareholder. Each company is allowed to issue the share capital by a maximum limit of the authorised capital registered in the Companies Commission of Malaysia (CCM).*

- i. *For Individual Proprietorship, Partnership establishment or Limited Liabilities Partnership, it refers to the capital contributed by the proprietor or partners;*
- ii. *For Private or Public Limited Companies, it refers to the paid-up share capital of companies;*
- iii. *For Public Corporation, it refers to the capital paid by the Malaysian government;*  
*and*
- iv. *For Co-operative, it refers to the shares subscribed and paid by members, and / or subscription capital.*

**(b) Reserves**

*Reserves are special fund amount allocated for certain purposes:*

- i. *For Limited companies, it refers to the accumulated profit or loss such as capital reserves, share premium account, general reserves, foreign exchange reserves and other reserves;*
- ii. *For Individual Proprietorship or Partnership establishment, it refers to the balance in the profit and loss account; and*
- iii. *For Co-operative, it refers to accumulated profit or loss and reserves fund.*

**3.2 Ownership Structure**

*Please report the percentage (%) of ownership of the establishment based on the paid-up capital as of **31<sup>st</sup> December 2023**. The ownership of an establishment is classified by the residential status of the owner(s) of the majority (more than 50%) of the paid-up capital and not by their citizenship status.*

**3.2.1 Held directly by Malaysian resident**

3.2.1.1 *Individual who located in Malaysia for a period of at least one year by nationality:*

- (a) *Bumiputera*
- (b) *Non-Bumiputera*

3.2.1.2 *Establishment or institution that was / is operating in Malaysia for a period of at least one year in which the economic interests based in Malaysia. An institutional unit has a centre of economic interest in the region in a state where there is a location such as a building, place of production, or other premises on which or from which the unit engages and intends to continue engaging, either indefinitely or over a long period, in economic activities and transactions with significant scale. The ownership structure of establishment or institutions reported by ethnicity as:*

- (a) *Bumiputera*
- (b) *Non-Bumiputera*

### **3.2.2 Held directly by Federal, State and Local government agencies**

*Refers to organisations owned by the Federal, State and Local government and the examples are as follows:*

- *Khazanah Nasional Berhad*
- *Employees Provident Fund*
- *Agricultural Bank of Malaysia*
- *Johor Port Authority*
- *Penang Port Commission*
- *Public universities*
- *Malaysia Airport Holding Berhad*
- *Majlis Amanah Rakyat*
- *Menteri Besar Incorporation*
- *Perbadanan Usahawan Nasional Berhad*

### **3.2.3 Held directly by non-Malaysian resident**

*A non-Malaysian resident is any individual, establishment or other organisation located / operating abroad.*

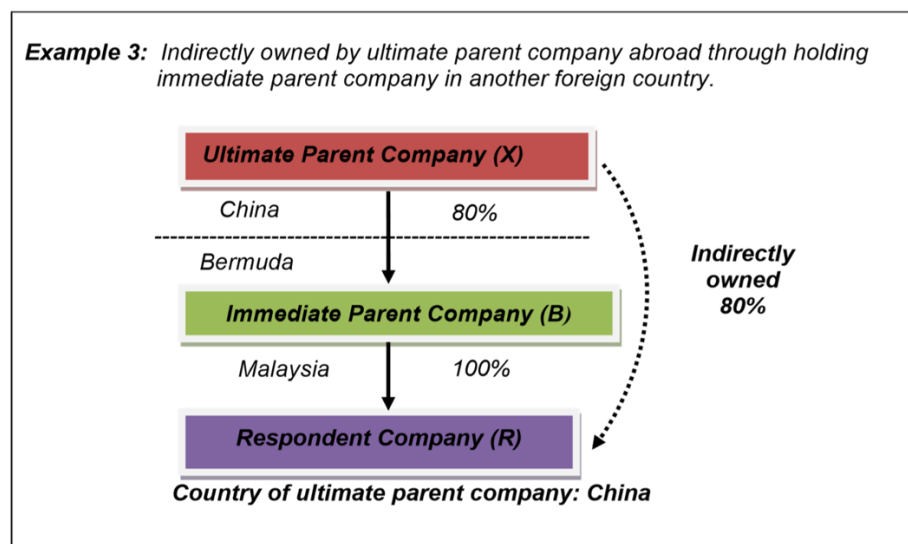
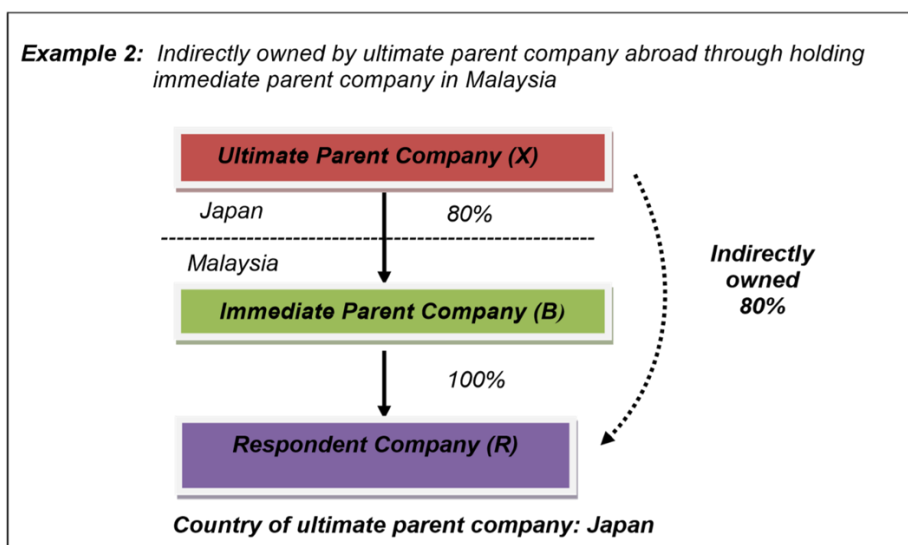
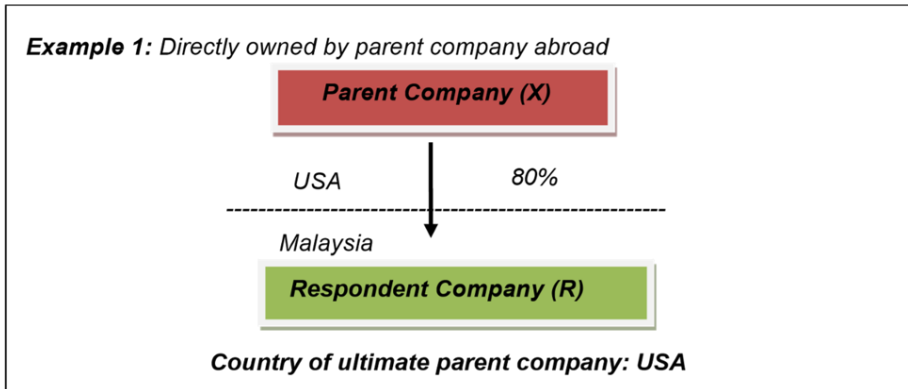
*Resident status of a foreign government representatives, international organisations, foreign students and patients are as follows:*

- *Foreign government representatives (embassies, consulates, military bases, foreign governments) in Malaysia are regarded as extraterritorial organisations thus regarded as non-residents;*
- *Malaysia's official representatives abroad is considered as resident of Malaysia;*
- *International organisations are not regarded as resident for any economy / country; and*
- *Foreign students and patients are treated as residents of their home country.*

### **3.3 If the establishment's paid-up capital is directly or indirectly held more than 50 per cent by a foreign individual / company, please specify the country of the ultimate parent company**

*Ultimate parent company refers to the companies that owned, directly or indirectly, the effective equity interest in this establishment (50 per cent or more). The share of ultimate parent company is not majority owned by another company.*

The country refers to location where the ultimate parent company is undertaking economic activity / business.





#### **Question 4: Capital Expenditure and Value of Fixed Assets (RM)**

Capital expenditure is the total expenditure incurred for the purchase or replacement of the assets of the establishment.

Value of fixed assets is the value of acquisition or used of such entities in a period of time. The value of fixed assets can be distinguished from non-financial assets and financial assets. For non-financial assets, it distinguished between production and non-production assets. Production assets consist of structure, machinery & equipment and other assets.

Information required in this question are:

- a. value of fixed assets as at the **first and last day** of the financial year; and
- b. value of transactions of assets during the reference year.

**The types of assets are defined as follows: -**

**a. Buildings and other construction:**

- i. **Residential** consists entirely or primarily of dwellings.
- ii. **Non-residential** buildings for industrial, commercial or public use; e.g. factories, warehouses, office buildings, stores, restaurants, garage, shops, hospitals, school, etc.
- iii. **Other construction work** includes building or renovation of roads, railroads, sewers, bridges, harbours, car parks, pipelines, etc.
- iv. **Land** includes the value of sites without considering on land improvements and structures. (e.g. reclaimed land and coastal land reclaimed to create a land).

**b. Machinery and equipment**

**i. Main machinery and equipment**

Includes power generating machinery, office machinery and equipment, metal working machinery, construction and other industrial machinery, cranes, fork-lift equipment etc., durable containers, equipment and instruments used by professionals and any other machinery and equipment including major repair and improvement to these types of machinery and equipment.

**ii. Drone**

A drone or unmanned aircraft system (UAS) means an aircraft and its associated elements which are operated with no pilot on board. There are three categories of drones, which are:

**(a) Small unmanned aircraft system**

Unmanned aircraft system, other than a balloon or a kite, having a mass of not more than 20 kilogrammes without its fuel but including any articles or equipment installed in or attached to the aircraft at the commencement of its flight.

**(b) Small unmanned surveillance aircraft**

A small unmanned aircraft which is equipped to undertake any form of surveillance or data acquisition.

**(c) Unmanned aircraft system of more than 20kg**

**iii. Transport equipment**

Refers to equipment used for the conveyance of goods and / or persons for business purpose.

**iv. Information and communications technology**

**(a) Computer hardware**

Refers to all computer hardware used for processing, storing and transmitting data and information related to computer system.

**(b) Computer software**

*Refers to software used in operating the computer programme and database whether it is self-produced, custom-made as well as ready-made (non-customised).*

**(c) Telecommunications equipments**

*Refers to mobile phones, personal digital assistants (PDAs), satellite dishes, audio-visual equipments (e.g. radio, television) and other television / radio transmitters and receivers.*

**v. Furniture and fittings**

*Covers all items required to furnish and equip a building, e.g.: chairs, tables, carpeting etc.*

**vi. Land improvement**

*Includes all value of work done on clearing, preparing construction sites and landscaping but excludes the value of land before improvement. It also includes outlays on land reclamation and land clearance irrespective of whether it represents an addition to total land availability or not. For example, irrigation and flood control projects, dams and dykes which are part of these projects, clearance and forestation to timber tracts and forests.*

**c. Other assets** refer to asset not classified under buildings intangible assets that includes patent and goodwill.

**i. Patent** refers to exclusive right to manufacture a mechanical invention which runs for numbers of years. Patent is valued at cost.

**ii. Goodwill** arises from the good reputation of a company and the customer's loyalty it has gained. When a business is purchased for a price in excess of the value of its net assets, then the excess presumably is for goodwill.

**iii. Work in progress** refers to assets (e.g. building, machinery & equipment etc.) partially completed and has yet to be capitalised. For example, if a company is constructing an asset such as building to be used in production, and the asset is only partially completed, the amount spent would be recorded as work in progress.

**4.1 Net book value as at beginning of the financial year**

*Net book value as at the beginning of the financial year, to be recorded in **row 0410** that is the book value, net of depreciation in the year before.*

**4.2 New include imported (new & used)**

*Cover acquisitions of new assets including imports of used assets since they represent newly acquired assets for the Malaysian economy. This refers to fixed assets that is not used in Malaysia, including imported fixed assets, whether new or used in **row 0411**.*

**4.3 Used assets (Malaysia)**

*Used assets (Malaysia) refer to all assets previously used in Malaysia including those reconditioned or modified before acquisition is to be treated as used in **row 0412**.*

**4.4 Built / self-produced**

*Built / self-produced for assets produced by the establishment for its own use, the costs of all works done during the year should be recorded. Any overhead costs allocated to this work should be included in **row 0413**.*

*Capital transaction should generally be recorded when ownership is acquired. Normally it should coincide with the time at which the assets are in its completed form and delivered to the control of the establishment. This is the basis for recording expenditure of all fixed assets **except** construction work. In the case of construction, the value of construction work done is the value of work carried out on projects completed during the reference year, plus the value of work under construction at the end of the reference year minus the value of work at the beginning of the reference year.*

**4.5 Assets sold or disposed / discarded during 2023**

*The value of fixed assets sold / disposed / discarded during the year regardless of their condition is to be reported according to the actual amount realised in **row 0414**.*

#### **4.6 Gain (+) / loss (-) from sales / revaluation of assets**

Gain / loss from sales / revaluation of assets refer to when an asset is sold above / below the net book value, a gain / loss from the sale of asset is realised and should be reported in **row 0415**.

Similarly, an asset can be revalued to reflect the current market value. A gain / loss from revaluation of the asset is realised and should also be reported under **row 0415**. If it is a loss, the figure should be written beginning with symbol (-).

#### **4.7 Current depreciation / amortisation during 2023**

Current depreciation / amortisation represents loss or diminution of value of an asset consequent upon wear and tear, obsolescence or permanent fall in market value (depreciation allowed for a tax purpose is acceptable). The value reported in the establishment's books of accounts for each class of fixed assets should be reported in **row 0416**. This includes amortisation of leasehold land. Total of depreciation should be equal to **item 8.15 of Question 8 on page 17**.

#### **4.8 Net book value as at end of the financial year**

- + the net value as at beginning of the financial year
- + new include imported (new & used)
- + used assets (Malaysia)
- + built / self-produced
- assets sold / disposed / discarded
- +/- gain / loss from sales / revaluation of assets
- current depreciation / amortisation during 2023

#### **4.9 Rent paid during 2023**

The amount paid for the use of any assets taken on lease or rent is to be reported in **row 0418**.

### **Question 5: Number of Persons Engaged and Salaries & Wages**

#### **A. General definitions**

This question is divided into **THREE** parts namely **Question 5A (Male)**, **Question 5B (Female)** and **Question 5C (Contract)**. Please complete this establishment particulars as the following definitions:

- i. Number of persons engaged (column 0520, 0506, 0523, 0515, 0532 and 0533)**  
Please report all persons engaged in this establishment by category of workers and citizenship from columns **0520 & 0506 (Male)**, **0523 & 0515 (Female)** and **0532 & 0533 (Contract)** during **December 2023** or the **last pay period** in the reference year. The number of persons reported should include persons on short-term leave such as sick leave or vacation leave. Directors of incorporated enterprises who are paid solely for their attendance at Board of Directors' meetings, persons on indefinite leave, military leave or on pension are **excluded**.
- ii. Number of persons engaged provided by other establishment during December 2023 (columns 0509 and 0518)**  
Refers to the number of persons engaged in this establishment, but salaries & wages paid by establishment that supply the workers. Payment for salaries & wages to that establishment need to be reported in **Question 8.20 on page 18**.
- iii. Annual salaries & wages (column 0526, 0527, 0528, 0529 and 0535)**  
Please report all payments (salaries, wages, bonuses, commissions, overtime pay and cash allowances including cost of living, housing, transportation, food, traveling etc.) made throughout the reference year to all paid employees in each category and citizenship from columns **0526 & 0527 (Male)**, **0528 & 0529 (Female)** and **0535 (Contract)**. For all directly employed workers, report the total payments made before deductions for income tax and employees' contributions to Employees' Provident Fund (EPF) / Social Security Organisation (SOCSO) / other provident / superannuating funds. The employer's contributions to such funds as mentioned above should be **excluded**.

## **B. Definitions of category of workers / occupation**

### **5.1 Working proprietor and active business partners**

Include all individual proprietors and partners (part-time or contract/ full-time) who are actively engaged in the work of the establishment. Sleeping partners and inactive members of proprietor's family are **excluded unless** they participate in the control and management of the business. This category is not applicable to limited companies or public corporations, the ownership of which is represented by equity shares.

### **5.2 Unpaid family workers**

Include all family members (full-time or part-time) of any of the owners of the establishment who during the specified period worked a minimum of one-third of the normal working time but did not receive any payment, neither in cash nor in kind for the work done. These workers received food, shelter, and other support as part of the household of the owner whether they work in the establishment or not.

**However, if regular salaries and allowances are received by family workers and they contribute to EPF or other superannuating funds, they should be considered as paid employees, thus it has to be reported in Question 5A and 5B (item 5.3 and 5.4) in accordance with whether they are full-time or part-time workers as defined above.**

This category of unpaid family workers is not applicable to limited companies or public corporations, the ownership of which is represented by equity shares.

### **5.3 Paid employees (full-time)**

Full-time workers refer to all those who normally work for **at least 6 hours a day or 20 days a month**. Persons working away from the establishment whose pay and services are under the control of the establishment such as sales representatives, engineering representatives, maintenance and repair personnel, if any, are to be included. Also included among the employees are paid managers and working directors of incorporated enterprises, except when they are paid solely for their attendance at Board of Directors' meetings. All such employees are to be reported according to category of workers as defined below:

#### **5.3.1 Managers**

Managers are those plans, analyse, formulate, direct and advise on government policies, or carry out similar tasks on behalf of special interest organisations; or plan, organise, lead, control and coordinate the policies and activities of an enterprise, organisation, department or internal section. Example of occupation in this category is company manager.

#### **5.3.2 Professionals**

Professionals are those who conduct, analysis and research, and develop concept theory method of operation, increase the existing stock of knowledge, apply scientific or artistic concepts and theories, teach about the foregoing in a systematic manner, or engage in any combination of these three activities.

#### **5.3.3 Technicians and Associate Professionals**

Technicians and Associate Professionals perform technical and related tasks connected with research and the application of scientific or artistic concepts and operational methods, and government or business regulations. Most occupations in this major group require tertiary education. Example of occupations in this category are motor vehicle technicians.

#### **5.3.4 Clerical Support Workers**

Clerical Support Workers perform tasks record, organise, store, and retrieve related information and perform clerical duties especially in connection with administrative operations, handling of money, travel arrangements and requests for information and appointments. Examples of occupations in this category are clerks, bookkeepers, typists, stenographers, receptionists, secretaries and storekeepers.

### **5.3.5 Services and Sales Workers**

*Service and Sales Workers are those who provide personal services related to travel, housekeeping, catering, personal care, or protection against fire and unlawful acts, or, demonstrate and sell goods in wholesale or retail shops and similar establishments, as well as at stalls and markets. Example of occupations in this category are cashiers, stalls and market salesperson, shop sales assistant and security guards.*

### **5.3.6 Craft and Related Trades Workers**

*Craft and Related Trades Workers are those who apply their specific knowledge and skills in the fields of mining and construction, metal forming, and erect metal structures, make, fit, maintain and repair machinery, equipment, or tools, carry out printing work as well as produce or process foodstuffs, textiles, or wooden, metal and other articles including handicraft goods.*

*The work is carried out by hand and by hand-powered and other tools which are used to reduce the amount of physical effort and time required for specific tasks, as well as to improve the quality of the products. The tasks call for an understanding of all stages of the production process, the materials and tools used, and the nature and purpose of the final product. Examples of occupation in this category are house builder, carpenter and mechanics.*

### **5.3.7 Plant & Machine Operators and Assemblers**

*Plant & Machine Operators and Assemblers are those who operate and monitor industrial and agricultural machinery and equipment; drive and operate trains, motor vehicles and mobile machinery and equipment; or assemble product component parts according to strict specifications and procedures.*

*The work mainly calls for experience and understanding of industrial and agricultural machinery and equipment as well as an ability to cope with machine-paced operations and to adapt to technological innovations. Example of occupation in this category is plant operator.*

### **5.3.8 Elementary Workers**

*Elementary occupations are those who perform simple routine tasks and non-systematic tasks which mainly require the use of handheld tools or with the assistance of simple machines, and in some cases considerable physical effort. Example of occupations in those categories are general workers, cleaners, dispatch rider and agricultural, forestry, livestock and fishery labourer.*

### **5.3.9 Total paid employees (full-time)**

*Please report total from 5.3.1 to 5.3.8*

### **Total paid employees (Contract)**

*Please report total from 5.1.1 to 5.1.8*

## **5.4 Paid employees (part-time)**

*Refer to those who worked less than 6 hours a day or less than 20 days a month received pay.*

## **C. Definitions of contract workers**

*This question is referred to **Question 5C (Contract workers)**. Contract workers are individuals who work for a company on a contractual basis rather than as permanent employees. These workers are hired for a specific project or for a set period, and they are responsible for their own taxes, insurance, and other benefits. Contract workers are common in various industries and play a crucial role in the modern workforce (e.g. freelancers, independent contractors, gig workers).*

### **The characteristics of contract workers:**

#### **i. Flexibility**

*Contract work offers flexibility for both the employer and the worker. Employers can bring in specialized skills for specific projects without the long-term commitment of hiring a full-time*

employee. Meanwhile, contract workers can choose when and where they work, as well as take on multiple projects simultaneously.

**ii. Project-based**

Contract workers are typically hired for a specific project or a set period. Once the project is completed, the contract may end, or be renewed for another term if there's ongoing work.

**iii. Independent Status**

Contract workers are considered independent, which means they are responsible for managing their own taxes, insurance, and other business-related expenses. They may not be eligible for the same benefits as full-time employees, such as health insurance, retirement plans, or paid time off.

**D. Total Number of Persons Engaged According to The Place of Birth**

Refer to the **Question 5D**. Please report total number of persons engaged according to the place of birth according following location:

**5.1 Malaysian Citizen:**

5.1.1 Peninsular

Refer to Peninsular Malaysia including Wilayah Persekutuan Labuan.

5.1.2 Sabah

5.1.3 Sarawak

5.1.4 Others:

Refer to an individual who was born abroad.

**5.2 Non-Malaysian Citizen**

**Question 6: Number of Persons Engaged by the Highest Qualification**

The report of the number of persons engaged by Academic and Technical / Skills qualifications are classified into **SEVEN** major groups:

**6.1 Postgraduate**

Refers to Master's Degree and Doctor of Philosophy (PhD) holders recognised from institutions of higher education (local / overseas).

**6.2 Bachelor / Advanced Diploma or equivalent**

**(a) Academic**

Refer to first degree from institutions of higher learning (local or overseas) except specialised in technology (refers item b). Advance diploma or professional qualifications which are deemed to be at par or higher than first degree is also to be included, such as ACCA, CIMA (accounting), LLB (law) ICSA (secretarial) etc.

**(b) Technical**

Refers to the first degree specialised in technology (**Technical and Skills**) from the Malaysian Technical University Network (MTUN) of Universiti Malaysia Perlis (UniMAP), Universiti Malaysia Melaka (UTEM), Universiti Tun Hussein Onn Malaysia (UTHM) and Universiti Malaysia Pahang (UMP).

**6.3 Diploma**

**(a) Academic**

Refers to certificate and diploma or equivalent certificate obtained from universities, colleges, polytechnics, recognised bodies or equivalent. The duration of study to obtain a diploma or certificate is at least two years.

**(b) Technical and Vocational (TVET)**

Refers to diploma from institutions of higher learning, polytechnics or colleges (local / overseas) **which are not recognised as a degree specialising in** Technical and Vocational Education and Training (TVET). e.g. Malaysians Skills Diploma (DKM) and Malaysian Advanced Skills Diploma (DLKM) certified by Department Skills Development, Ministry of Human Resource.

**6.4 STPM or equivalent**

Refers to STPM / STP / HSC / GCE 'A' Level qualifications or passed the matriculation examination conducted by any recognised university or college.

**6.5 Certificate**

**(a) Academic**

Refers to the certificate obtained from Community Colleges, Polytechnics and Private College which specified in academic.

**(b) Malaysian Skills Certificate (SKM)**

**(i) Malaysian Skills Certificate Level 3**

Refers to qualification of certificate that are certified by the Department of Skills Development, Ministry of Human Resource. Competent to perform various work activities. Have a responsibility and in addition to control and guide the others. Recognised as a Skilled Workers.

**(ii) Malaysian Skills Certificate Level 1 & 2**

Refers to qualification of certificate that are certified by the Department of Skills Development, Ministry of Human Resource. Recognised as the Semi-Skilled Workers.

**(iii) Other Skill Certificate**

Refers to qualification of certificate obtained from the Community Colleges, Polytechnics, Industrial Training Institute, National Youth Skills Institute, and private college specialising in **Technical Vocational Education and Training (TVET)**.

**6.6 SPM / SPM (V) or equivalent**

Refers to SPM / SPM (V) / MCE qualifications or equivalent examinations such as GCE 'O' Level.

**6.7 Below SPM / SPM (V) qualification**

Refers to qualifications such as PMR / SRP / LCE, completed primary school or below.

**6.8 Total**

Please total up item **6.1 to 6.7**.

This total must be equal to the corresponding figures reported in **Question 5A (Male)** and **5B (Female) excluding** workers provided by another establishment.

## **Question 7: Turnover / Income**

The data reported for this Question should be based on the Profit & Loss Account / Financial Statement and other supporting documents for the reference year **2023**. Please provide the best estimates if the account is unavailable or not finalised.

### **7.1. Sales of manufacturing / processed / assembled products**

*Including sales of electric power generation, transmission and distribution; manufacture of gas and the distribution of gaseous through mains.*

*These relate to sales of goods made during the reference year whether produced by the establishment in the reference year or in the previous year. Sales should relate to the year in which their control is relinquished by the establishment to the purchasers. Only sales of goods manufactured / processed / assembled by this establishment should be reported. Goods purchased for resale without further processing should be excluded. Manufactured products transferred to other concerns under the same ownership of this establishment must be included.*

*The valuation of goods sold should be at the establishment price charged to the customers. The valuation should include all duties and taxes which fall on products when they leave the establishment. Any subsidies received should be excluded. Price rebates and discounts and allowances on returned goods allowed to customers should be deducted.*

#### **7.1.1. Percentage (%) of income received from OGSE activities based on income at 7.1**

*Refers to percentage of income received from OGSE activities based on income at 7.1 during the reference year.*

### **7.2. Value of construction work done**

*Total value of construction work done includes new construction work, capital repairs, restorations, conversions and current repairs and maintenance which was carried out during the year for the owner / investor of the project. Own account construction of the unit by the unit's own labour force for use as own fixed capital assets should be **excluded**, e.g. temporary sheds built for the construction workers.*

#### **7.2.1 Percentage (%) of income received from OGSE activities based on income at 7.2**

*Refers to percentage of income received from OGSE activities based on income at 7.2 during the reference year.*

### **7.3. Income from services rendered**

*Please state the income for services / procurement for this establishment. Please exclude item 7.1 (Sales of manufacturing / processed / assembled products / production), item 7.2 (Value of construction work done) and item 7.4 (the value of goods sold in the same condition as when purchased, subsidies, grants, service tax and service charges (for hotels and restaurants)).*

*For **financial service activities**, it refers to income received from interest received, financial asset investment and related to other financial income.*

#### **7.3.1 Percentage (%) of income received from OGSE activities based on income at 7.3**

*Refers to percentage of income received from OGSE activities based on income at 7.3 during the reference year.*

### **7.4 Value of sales (goods / materials purchased for resale without undergoing further processing)**

*Refers to the value of sales of all goods sold in the same condition as purchased without undergoing further processing, whether the resale was at wholesale or retail.*

#### **7.4.1 Percentage (%) of income received from OGSE activities based on income at 7.4**

*Refers to percentage of income received from OGSE activities based on income at 7.4 during the reference year.*



## **7.5 Total income during the reference year (7.1 to 7.4)**

Please total up item 7.1 to 7.4

### **7.5.1. Please mark (X) if the establishment involved in export of goods and services**

#### **7.5.1.1. If yes, please indicate the percentage (%) of export for goods and services, based on total income at 7.5**

Refers to percentage of export for each of the goods and services respectively based on total income at 7.5 during the reference year.

## **7.6 Income from management services**

Refers to income received by the establishment for managing the activities or projects from other establishments.

## **7.7 Commission and brokerage received**

Refers to commissions and brokerage earned for selling goods or services on behalf of other establishments.

## **7.8. Rental income received**

Refers to:

### **(a) Land**

Refers to income received from land leasing or rental.

### **(b) Others**

Other income received from rental includes residential building, non-residential building, transport equipment, machinery and equipment, furniture and fittings.

## **7.9 Royalties, copyrights, licensing and franchise fees**

Refers to income derived from royalties, copyrights, licensing and franchise fee.

## **7.10 Income from entrance fees and membership fees**

Refers to income from membership fees collected from registered members for services provided and entrance fees for tickets sales and ticket sale commissions.

## **7.11 Others operating income**

Including income from transportation services, discount receipts, income from employee supplies, income from port services, and others (please specify).

## **7.12 Non-operating income**

Refers to:

### **(a) Subsidies on products**

Subsidies on products a subsidy payable per unit of a good or service. The subsidy may be a specific amount of money per unit of quantity of a good or service, or it may be calculated ad valorem (based on value) as a specified percentage of the price per unit of the goods or services. A subsidy on products usually becomes payable when the good or service is produced, sold or imported, but it may be also payable in other circumstances such as when a good is transferred, leased, delivered or used for own consumption or own capital formation. The subsidy may be designed to influence organisation enterprises' levels of production or the prices at which the outputs are sold. For example, subsidies for liquefied petroleum gas (LPG), diesel, and petrol, subsidies for the price of rice, paddy fertilizer, certified paddy seeds, rice prices, hill/lowland paddy fertilizer, wheat flour, sugar, cooking oil stabilization, cooking oil bottle price control mechanism, and subsidies for chicken and eggs prices.

### **(b) Subsidies on production**

Subsidies on production these consist of subsidies except subsidies on products which organisation may receive as a consequence of engaging in production. For example, increased paddy yield, paddy production incentives, loan repayment incentive benefits subsidy, Bank Pembangunan Malaysia Berhad (Interest Subsidy), toll compensation, rural air

transportation (RAS), uneconomic train transportation, food supply assurance policy, incentives for agricultural entrepreneurs, incentives for fishermen's catches, river passenger boat operators, ferry fare discounts (50%), KESEDAR replanting incentives (oil palm), rubber production incentives, unlimited monthly passes for RapidKL and Rel, pearl passes, temporary assistance fund for bus stops, bus stop service transformation program, special assistance for tourist bus drivers, tourist bus drivers, trishaw riders, e-hailing drivers, electricity bill discounts, and Skypark link train operation service subsidies.

**(c) Others non-operating income (please specify)**

Including income from interest, income from dividends, profits from sales/revaluation of assets, profits from foreign currency exchange/financial assets, bad debt recovery, received claims and compensation, money transfers, gifts or grants received, and others (please specify).

**7.13. Total income**

Please total up item 7.5 to 7.12

**7.14. Capital transfer received**

Refers to a transaction in which one institutional unit provides an asset to another unit without receiving in return from the latter any goods, service or assets.

**7.15. Grand Total**

Please total up item 7.13 to 7.14.

**Question 8: Expenditure**

The data reported for this Question should be based on the Profit & Loss Account / Financial Statement and other supporting documents for reference year **2023**. Please provide the best estimates if the account is unavailable or not finalised.

**8.1 Purchase of goods, raw materials and services**

Include spare parts, raw materials and other materials / purchase of services provided by other establishment (include repair and maintenance). Exclude value of goods purchased for resale in the same condition as purchased.

**8.2 Cost of goods sold (goods / materials purchased for resale without undergoing further processing)**

Refers to cost of goods or materials purchase for resale in same condition as purchased without further processing, irrespective of either the resale was at wholesale or retail.

**8.3 Development cost and land sold**

Refers to the total cost of which was used for the purchase of land.

**8.4 Cost of printing**

Refers to payment for printing services provided by other establishments such as poster, label, tickets etc.

**8.5 Water purchased**

Refers to charges for water purchased. If the charges for electricity and water purchased are combined together in the account, please provide an estimate for water consumed.

**8.6 Electricity purchased**

Refers to charges for electricity purchased. If the charges for water and electricity purchased are combined together in the account, please provide an estimate for electricity consumed.

**8.7 Fuels, lubricant and gas**

Refers to the purchase of fuels (e.g., diesel oil, petrol, furnace oil, fuel oil), lubricants (e.g. lubricating oil, grease) and gas (e.g. liquefied petroleum gas, natural gas, and NGV) consumed.

**8.8 Payments for current repairs and maintenance work done by others on this establishment's fixed assets**

*Refers to the total of repairs and routine maintenance work done by others on the establishment's fixed assets such as buildings, transport equipment, machinery & equipment, furniture & fittings, and computer. However, major repairs of capital in nature should be reported in **Question 4** in row (0413) as capital expenditure.*

**8.9 Research and development expenditure**

*Refers to expenditure incurred on Research and Development (R&D) activities. R&D is the systematic study of new processes, techniques and applications & products.*

**(a) In-house**

*The percentage of expenses incurred by the establishment itself for the purposes of research and development.*

**(b) Outsource**

*The percentage of expenses paid to other establishment for the purposes of research and development.*

**8.10 Payment for data processing and other services related to information technology**

*Refers to the payment of data processing and tabulation services (data capture and data transfer from various medium).*

**8.11 Rental payments**

**(a) Land**

*Refer to land rental.*

**(b) Others**

*Refers to other operational rentals such as buildings, machinery and equipment, vehicles and other transport equipment and other assets.*

**8.12 Insurance premium except workers' compensation insurance**

*Refers to premium paid for risk protection e.g. insurance on fire, life, accident.*

**8.13 Royalties paid**

*Refers to payment for the use of a license of goods or services respectively to the Government/Statutory Bodies and Non-government organisations / corporate sponsorship. For example, patents, copyrights, trademarks, franchises etc. based on licensing agreements.*

**8.14 Current depreciation / amortisation on fixed assets**

*Refers to the amount reported for the reference year period as in **Question 4.7** (Current depreciation / amortisation for buildings and other construction, machinery and equipment and other assets).*

**8.15 Indirect taxes**

*Refer to the assessment (on land and buildings) quit rent, road tax, business registration fees, driving license, service tax or sales tax.*

**8.16 Operation expenditure**

*Refers to purchase of transport services, travelling expenses, entertainment expenses, advertising expenses, accounting, secretarial & audit fees, legal fees, payment for other professional services, management fees, commissions & agency fees, postage & courier, bank charges, ferry charges and tolls.*

**8.17 Others operating expenditure**

*Please specify others operating expenditure other than those mentioned above (if any). For example, environmental expenses, waste treatment expenses, and expenses for pest control.*

### **8.18 Non-operating expenditure**

*Refers to the indirect expenditure incurred by the establishment including losses from foreign exchange / financial assets, losses on sales / revolution, bad debts written-off and current transfers such as remittances, gifts, donations, fine, and others non-operating expenditure (please specify).*

### **8.19 Employment costs**

#### **(a) Salaries and wages paid**

*Refers to the amount reported for the reference period as in the **Question 5A** for salaries & wages paid (male) and **Question 5B** for salaries & wages paid (female). Example: Salaries & wages (includes overtime pay), allowances, bonuses, commissions, directors' salaries, allowance, fees, bonuses and commission for working directors.*

#### **(i) Payment of bonuses to paid employees**

*Refer to the payments made on a seasonal or lump-sum basis in addition to regular payments, incentives, commissions, and profit-sharing.*

#### **(b) Payment of gratuity, retirement / retrenchment benefits to employees**

*Refers to payments paid by employers to employees upon retirement or being retrenched.*

#### **(c) Payment in kind to paid employees**

*Refers to the value of medical treatment and value of food and accommodation etc. provided (free) by the establishment to your employees.*

#### **(d) Employer's contribution**

*Employer's contributions to provident funds, social security schemes, pensions, and welfare schemes (e.g., Employee Provident Fund (EPF), Social Security Organisation (SOCSO), workers' compensation insurance and gratuity benefit schemes, retirement / retrenchment.*

#### **(e) Fees paid to non-working directors for their attendance at Board of Directors' meetings.**

*Refers to the payment by the establishment to non-working directors for their attendance at Board of Directors' Meetings.*

#### **(f) Value of free wearing apparel provided**

*Refers to value of free wearing apparel provided to employees such as uniforms, overalls and office attire.*

#### **(g) Staff training cost**

*Refers to training cost, workshop and seminar funded by the employers, either locally or overseas.*

#### **(h) Cost of transporting workers (to and from workplace)**

*Refers to cost of transportation of workers to and from workplace undertaken by this establishment such as factory bus services.*

#### **(i) Other labour costs (please specify)**

*Please provide other labour cost if any, include levy on labour and expenses on share-based payment to employees (including shares & stock options)*

### **8.20 Payment to other establishment for providing workers**

*Refers to the payments made to other establishment for providing workers for the purpose of service.*

### **8.21. Total expenditure**

*Please total up **item 8.1 to 8.20***

#### **8.21.1. Please state the amount of expenditure incurred for OGSE activities**

*If this establishment is unable to provide value, please indicate the percentage (%) of expenditure incurred for the OGSE activities based on total expenditure 8.21.*

**8.22 Capital transfer made**

*Refers to the rights to use of a capital which has been transferred to others without receiving any returned whether in term of goods, services or assets.*

**8.23 Financial lease charges**

*Refers to total payment made for renting or leasing of asset in view of owning the assets ultimately.*

**8.24 Dividend payable**

*Refers to profit distributed to the members or shareholders.*

**8.25 Direct taxes paid**

*Refers to direct taxes (e.g. company tax and stamp duties) paid by the establishment to the Inland Revenue Board during the reference year. Stamp duties for agreement or contract documents and entertainment duties for entertainment business activities are also included in this category.*

**8.26 Grand Total**

*Please total up item 8.21 to 8.25.*

**Question 9: Value of Stocks**

*Please report the value of opening and closing stock by the type of stocks, owned or controlled by the establishment irrespective of where they are stored. This item is not required to be reported if the value of the stock is not recorded in the accounts.*

**Question 10: Profit / Loss Before Tax**

*Please report net profit or loss before tax for the **current year (2023)** and **previous year (2022)** as reported in Profit & Loss Account.*

**Question 11: Additional Information on Headquarters/Branch**

11.1 *If this establishment is a **branch**, please state the name and complete address, including the state, of the respective headquarters.*

11.2 *If this establishment is the **headquarters**, please state the number of branches with total sales value accordingly. Total value must be equal to the sum of the reported amounts in **Question 7.5** (Total income during the reference year).*

**Question 12: Value of Construction Work Done by State**

*Construction includes general construction and special construction activities as well as civil engineering works. It encompasses new construction, repairs, additions and alterations, construction of buildings or prefabricated structures at construction sites, and temporary construction. Please report the value of construction work done by state. The reported value must be the same as **Question 7.2** (Value of construction work done).*

**Question 13: Water, Lubricants, Fuels and Electricity Used**

**13.1. Water abstracted**

*Refers to the value of water extracted from any source, whether permanently or temporarily. This abstracted water includes water extracted from surface water sources, groundwater, and seawater for operational and sanitation activities for self-use, and water abstracted from surface water sources, groundwater, and seawater treated for sale to other organizations (abstraction for distribution).*

### **13.2. Lubricants**

*The value lubricants consumed during the reference year are to be reported in this item.*

### **13.3. Fuels**

*The value of fuels such as petrol, diesel and other fuels used for vehicles and machinery must be included according to the type in the reference year.*

### **13.4. Electricity**

#### **13.4.1. Electricity generated.**

*The value of electricity generated such as value of hydropower, solar power, biomass, biogas and other electricity generated during the reference year are to be reported in this item.*

**13.4.2. If the question 13.4.1 are filled, please specify the percentage for own use.**

### **13.5. Total**

*Please total up item 13.1 to 13.4.*

## **Question 14: Environmental, Social and Governance (ESG)**

**This question doesn't only refer to the calendar year of 2023**

*ESG criteria are used to assess the impact of a company's practices and implementation on financial performance and operations.*

**14.1** Please mark (X) for each question in one box only regarding this organization's understanding of Environmental, Social, and Governance (ESG) based on a **scale of 1 to 5**.

#### **Note:**

**Scale 1:** No awareness

**Scale 2:** Aware but not actively tracking ESG performance metrics at present

**Scale 3:** Tracking and measuring ESG performance for external use

**Scale 4:** Tracking, measuring, and disclosing ESG performance openly or to stakeholders (e.g., customers)

**Scale 5:** Tracking, measuring, and disclosing ESG performance openly or to stakeholders and with clear ESG targets and systems to ensure compliance/drive improvements in ESG (e.g., business system)

#### **14.1.1 Environmental**

*Refers to the impact of organization's activities/operations on living organisms and non-living elements, including air, soil, water, and ecosystems. Key topics for measurement are as follows:*

- (a) Emissions
- (b) Water management
- (c) Nature and Biodiversity
- (d) Waste and Circularity
- (e) Energy management
- (f) Other topics:
  - Materials
  - Environmental compliance
  - Supplier environmental assessment
  - Climate change

### 14.1.2 Social

Refers to the impact of organization's activities/operations on individuals and groups such as communities, vulnerable groups, or society. Key topics for measurement are as follows:

- (a) Health and Safety
- (b) Human Rights and Labour practices
- (c) Local / community Impact
- (d) Diversity and Inclusion
- (e) Employment
- (f) Training
- (g) Other topics:
  - Customer Health and Safety
  - Freedom of association and collective bargaining
  - Rights of indigenous peoples
  - Public policy
  - Marketing and labelling

### 14.1.3 Governance

Refers to organizational governance structure, composition, knowledge, roles, and incentives. Key topics for measurement are as follows:

- (a) Anti-Bribery and Corruption
- (b) Supply chain management
- (c) Data privacy and security
- (d) Other topics:
  - Anti-competitive behaviour
  - Economic performance
  - Market presence
  - Indirect economic impacts
  - Tax
  - Governance structure
  - Policy commitments
  - Risk management and reporting

## 14.2 Please mark (X) if the organization has implemented ESG practices.

Please mark (X) for **Yes** or **No** regarding:

**i. Greenhouse gases (GHG) emission baseline (at least scope 1 and scope 2) and reduction targets and reduction pathways (decarbonisation) (such as items a to c).**

GHG emissions refer to the release of greenhouse gases (GHGs) into the atmosphere, such as carbon emissions. These GHG emissions affect global warming and climate change.

- **Scope 1 refer to** direct greenhouse gas emissions from activities an establishment directly controls or owns, like burning fuel in its vehicles or at its facilities.
- **Scope 2 refer to** indirect emissions from electricity, heating, or steam the company purchases but doesn't produce itself. For example, emissions from electricity used in its offices.

**Decarbonisation** refers to the process of reducing or eliminating the amount of carbon dioxide released into the atmosphere by switching to cleaner energy sources like solar or wind power, and improving energy efficiency. It's all about reducing our carbon footprint.

- ii. Climate change risks and risk management** (such as items d and e).  
Climate risk management involves identifying, assessing, and dealing with the risks and opportunities associated with climate change. It means understanding how things like extreme weather or policy changes might affect a business or community, and taking steps to prepare or adapt.
- iii. ESG assessment** (such as item f).  
ESG assessment refers to guidelines for assessing current ESG performance within an organization. For example, MITI's ESG Self-Assessment and UNGC's ESG Start Tool.
- iv. Material ESG topics** (such as item g).  
Material ESG topics include GHG emissions, human rights, and anti-corruption.
- v. Identification, targets, and monitoring of ESG metrics** (such as items h to k).
- vi. ESG sustainability reporting** (such as items l and m).  
If the establishment is not involved in prepare sustainability reporting, please mark (X) **Not applicable** for **item (l)**.

If the establishment plans to publish Sustainability Report, please mark (X) the estimated period this establishment in **item (m)**.

- vii. Referring/using any sustainability knowledge hub** (such as item n).

Reference for sustainability knowledge hubs can be found through the following links:

- <https://www.jc3malaysia.com/esg-jumpstart-for-smes>
- <https://www.esghub.my/>
- <https://bursasustain.bursamalaysia.com/>
- <https://www.ceoactionnetwork.com/>
- <https://www.mgtc.gov.my/what-we-do/green-academy-old/green-academy/>
- <https://smecorp.gov.my/index.php/en/programmes1/2015-12-21-09-53-14/pkslestari>

- viii. Referring / using any financing portal** (such as item o) **and using sustainable financing facilities** (such as item p).

Reference for financing portals can be found through the following links:

- <https://www.jc3malaysia.com/esg-jumpstart-for-smes>
- [https://www.miti.gov.my/miti/resources/IESG/Booklet\\_Framework\\_FA.pdf](https://www.miti.gov.my/miti/resources/IESG/Booklet_Framework_FA.pdf)
- [https://www.bnm.gov.my/documents/20124/6025157/lctf\\_broc\\_en.pdf](https://www.bnm.gov.my/documents/20124/6025157/lctf_broc_en.pdf)
- [https://www.bnm.gov.my/documents/20124/6025157/htg\\_broc\\_en\\_1.pdf](https://www.bnm.gov.my/documents/20124/6025157/htg_broc_en_1.pdf)

**14.3 Regarding governance sustainability management, please mark (X) if the organization implements and practices the following (May choose more than one).**

- (a) ESG Policies and Procedures  
 (b) ESG Risk Assessment  
 (c) Participation in sustainability reporting frameworks (e.g., GRI, SASB, TCFD)  
 (d) Use of sustainability management systems (e.g., ISO 14001, ISO 26000)  
 (e) Engagement with stakeholders on ESG issues  
 (f) Others (please specify)  
 (g) Not applicable

Example sustainability reporting frameworks: -

- i. GRI: Global Reporting Initiative standards covering economic, environmental, and social themes.



- ii. SASB: Sustainability Accounting Standards Board provides guidance on disclosing material sustainability information from a financial perspective.
- iii. TCFD: Task Force on Climate-related Financial Disclosures guides companies in disclosing climate-related financial risks.

Example sustainability management systems:-

- i. ISO 14001  
International standard for environmental management systems. It provides a set of requirements for environmental management systems (EMS) and a framework for environmental management best practices to help organizations prevent pollution, reduce environmental impacts, comply with environmental laws, and develop sustainable business practices.
- ii. ISO 26000  
International standard developed to assist organizations in assessing and addressing relevant and significant social responsibilities in line with their missions and visions effectively; operations and processes; customers, employees, communities, and other stakeholders; and environmental impacts.

**14.4 Please mark (X) the difficulties faced by this organization in implementing ESG principles (May choose more than one).**

- (a) Limited knowledge and understanding of ESG practices and their benefits
- (b) Limited awareness of ESG reporting and disclosure requirements
- (c) Limited access to information and guidance on ESG matters
- (d) High costs of implementing ESG practices
- (e) Uncertainty about investment returns in ESG initiatives
- (f) Lack of clear and consistent guidelines on ESG reporting and disclosure
- (g) Other (please specify)
- (h) Not applicable

**14.5 Please mark (X) this organization's understanding of risks related to non-compliance with ESG standards below (May choose more than one).**

- (a) Reputation damage
- (b) Legal liabilities
- (c) Limited financing opportunities
- (d) Loss in gross revenue growth
- (e) Loss in company value
- (f) Failure to attract and retain talent
- (g) Negative public image
- (h) Other (please specify)
- (i) Not applicable

**- THANK YOU FOR YOUR COOPERATION IN COMPLETING THIS QUESTIONNAIRE -**

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