



**SURVEI AFFILIATE ASING DI LUAR NEGERI**  
**SURVEY OF OUTWARD FOREIGN AFFILIATES (SOFA)**

Sila pinda, jika nama dan alamat di bawah tidak tepat  
Please amend accordingly, if the mailing address below is incorrect

Sila kembalikan sebelum  
Please return before

**10 MAC 2025 (ISNIN)**

E-mel/ E-mail: FATS@dosm.gov.my

Alamat/ Address:

Ketua Perangkawan  
Jabatan Perangkaan Malaysia  
Bahagian Perangkaan Imbangan Pembayaran  
Aras 7, Blok C7, Kompleks C,  
Pusat Pentadbiran Kerajaan Persekutuan,  
62514 Putrajaya.

Sebarang pertanyaan sila hubungi/For enquiries, please contact:

No. Telefon/ Telephone no.: 03-8090 0000

Cik 'Amirah Nur Ahmad (Samb. 4143)

Puan Dzarifa Ahmad (Samb. 4113)

Puan Nor Syahiddah Ismail (Samb. 4125)

Sila catatkan nombor rujukan pertubuhan ini dalam semua surat-menyurat  
Please state the reference number of this establishment in all correspondence

**ARAHAN AM/ GENERAL INSTRUCTIONS**

1. Jabatan Perangkaan Malaysia bertanggungjawab menjalankan Survei *Affiliate* Asing di Luar Negeri secara tahunan bertujuan mengumpul statistik aktiviti ekonomi *affiliate* di luar negeri.
2. Maklumat yang dikumpul adalah mengikut peruntukan di bawah Akta Perangkaan, 1965 (Disemak - 1989). Seksyen 5 di bawah Akta ini, menghendaki mana-mana pertubuhan yang beroperasi di Malaysia untuk memberikan maklumat sebenar atau anggaran terbaik kepada Jabatan. Mengikut Akta ini, kandungan soal selidik pertubuhan yang diterima adalah SULIT dan tidak boleh dihebahkan kepada sesiapa atau mana-mana institusi di luar Jabatan ini. Sementara itu, Seksyen 7 di bawah Akta yang sama memperuntukkan denda kepada responden yang gagal memberi kerjasama kepada survei yang dijalankan.
3. Soal selidik ini khusus untuk syarikat induk yang memiliki/ menguasai milikan ekuiti melebihi 50 peratus di dalam *affiliate* asing/cawangan di luar negeri.
4. Sila baca Nota Penjelasan yang mengandungi definisi dan keperluan pelaporan sebelum melengkapkan soal selidik.
5. Sila kembalikan soal selidik lengkap kepada Jabatan Perangkaan Malaysia selewat-lewatnya pada tarikh yang dinyatakan di atas.
6. Kerjasama tuan/puan dalam menjayakan survei ini amatlah dihargai.

1. The Department of Statistics Malaysia is responsible in carrying out the Survey of Outward Foreign Affiliates annually for the purpose of collecting statistics on economic activities of the affiliates abroad.
2. The information is gathered under the provisions of the Statistics Act, 1965 (Revised 1989). Section 5 of this Act requires all establishments operating in Malaysia to provide actual information or best estimates to the Department. The Act stipulates that the contents of the establishment returns are CONFIDENTIAL and will not be divulged to any person or institution outside this Department. Meanwhile, Section 7 under the same Act provides the penalty to the respondent that could not comply to the survey undertaken.
3. This questionnaire is intended for parent company which holds/ controls more than 50 per cent equity ownership in their foreign affiliates/branches abroad.
4. Please read the Explanatory Notes which contain definition and reporting requirement before completing the questionnaire.
5. Kindly return duly completed questionnaire to Department of Statistics Malaysia by the above mentioned date.
6. Your co-operation in ensuring the success of this survey is very much appreciated.

DATO' SRI DR. MOHD UZIR MAHIDIN  
KETUA PERANGKAWAN MALAYSIA  
CHIEF STATISTICIAN MALAYSIA

Penyata ini Diakui Lengkap dan Betul/ This return is declared complete and correct

Tandatangan/ Signature : .....

Nama/ Name : .....

Jawatan Rasmi/  
Official Designation : .....

E-mel/E-mail : .....

No.Telefon/ Telephone No: .....

Laman Web/ Website : .....

Tarikh/ Date : .....

Maklumat Umum Syarikat/ Company's General Information

(a) Sila nyatakan aktiviti utama syarikat ini:  
Please state the principal activity of this company:

.....

(b) Sila nyatakan nama syarikat induk muktamad bagi syarikat ini:  
Please state the name of ultimate holding company of this company:

.....

Untuk Kegunaan Pejabat/ For Office Use

Tarikh Respon/ Response Date

Staf/ Staff

MSIC Code

## Maklumat Affiliate di Luar Negeri / Information on Affiliate Abroad

Tahun Rujukan/ Reference Year

2023

Perhatian/ Remarks:

- i. Soal selidik ini perlu dipanjangkan kepada anak syarikat luar negeri jika maklumat diperlukan tidak diperoleh di syarikat induk.  
*This questionnaire should be extended to subsidiaries abroad if the required information are not available at parent company.*
- ii. Sila beri anggaran jika angka sebenar tidak diperoleh.  
*Please provide estimation if exact figures are not available.*

| Perkara/Item   | Affiliate 1    | for office use  | Affiliate 2    | for office use  |
|--|----------------|---|----------------|---|
| <b>1 Nama Affiliate di Luar Negeri</b><br><i>Name of Affiliate Abroad</i>                                      |                | <input style="width: 40px; height: 15px;" type="text"/> |                | <input style="width: 40px; height: 15px;" type="text"/> |
| <b>2 Negara</b><br><i>Country</i>  |                |   |                |   |
| <b>3 Status Operasi</b><br><i>Operation Status</i>   |                |   |                |   |
| <b>4 Tahun Diperbadankan atau Pengambilalihan</b><br><i>Year of Incorporation or Acquisition</i>               |                |   |                |   |
| <b>5 Hubungan (Langsung/ Tidak Langsung)</b><br><i>Relationship (Direct/ Indirect)</i>                         |                |   |                |   |
| <b>6 Milikan Ekuiti (%)</b><br><i>Equity Ownership (%)</i>   |                |   |                |   |
| <b>7 Aktiviti Utama Perniagaan (Sila nyatakan)</b><br><i>Principal Business Activities (Please specify)</i>    |                |   |                |   |
|  | for office use | <input style="width: 40px; height: 15px;" type="text"/> | for office use | <input style="width: 40px; height: 15px;" type="text"/> |
| <b>8 Jumlah Pekerja</b><br><i>Total Employees</i>  | 0              |   | 0              |   |
| <b>8.1 Bukan Warganegara Malaysia</b><br><i>Non-Malaysian Citizens</i>   |                |   |                |   |
| <b>8.2 Warganegara Malaysia</b><br><i>Malaysian Citizens</i>   |                |   |                |   |
| <b>Matawang Pelaporan (bagi Item 9 - 14)</b><br><i>Reporting Currency (for item 9 - 14)</i>                    |                |   |                |   |
| <b>9 Jumlah Perolehan/Pendapatan (9.1 + 9.2 + 9.3)</b><br><i>Total Turnover/Income (9.1 + 9.2 + 9.3)</i>       | 0              |   | 0              |   |
| <b>9.1 Jualan Barangan</b><br><i>Sale of Goods</i>   |                |   |                |   |
| <b>9.2 Pendapatan daripada Perkhidmatan</b><br><i>Income from Services</i>                                     |                |   |                |   |
| <b>9.3 Pendapatan Lain</b><br><i>Other Income</i>  |                |   |                |   |
| <b>10 Jumlah Perbelanjaan (10.1 + ... + 10.11)</b><br><i>Total Expenditure (10.1 + ... + 10.11)</i>            | 0              |   | 0              |   |
| <b>10.1 Kos Jualan Barangan</b><br><i>Cost of Goods Sold</i>   |                |   |                |   |
| <b>10.2 Kos Perkhidmatan</b><br><i>Cost of Services</i>  |                |   |                |   |
| <b>10.3 Kos Pekerja</b><br><i>Staff Costs</i>  |                |   |                |   |
| <b>10.4 Perbelanjaan Penyelidikan dan Pembangunan</b><br><i>Research and Development (R&amp;D) Expenditure</i> |                |   |                |   |
| <b>10.5 Susut Nilai Aset Tetap</b><br><i>Depreciation of Fixed Assets</i>                                      |                |   |                |   |
| <b>10.6 Cukai Pendapatan</b><br><i>Taxes on Income</i>   |                |   |                |   |
| <b>10.7 Kerugian Pertukaran Wang Asing</b><br><i>Foreign Exchange Loss</i>                                     |                |   |                |   |
| <b>10.8 Peruntukan Hutang Ragu</b><br><i>Provision on Doubtful Debts</i>                                       |                |   |                |   |
| <b>10.9 Pelarasan Kemerossotan Nilai</b><br><i>Impairment Adjustments</i>                                      |                |   |                |   |
| <b>10.10 Hapus Kira</b><br><i>Write Off</i>  |                |   |                |   |
| <b>10.11 Lain-lain Perbelanjaan</b><br><i>Other Expenses</i>   |                |   |                |   |

| Perkara/Item   | Affiliate 1            | <small>for office use</small> | Affiliate 2            | <small>for office use</small> |
|--|------------------------|-------------------------------|------------------------|-------------------------------|
| <b>11 Jumlah Eksport</b><br><i>Total Exports</i>   | 0                      | <input type="text"/>          | 0                      | <input type="text"/>          |
| <b>11.1 Barangan</b><br><i>Goods</i>   |                        |                               |                        |                               |
| <b>ke Malaysia</b><br><i>to Malaysia</i>   |                        |                               |                        |                               |
| <b>11.2 Perkhidmatan</b><br><i>Services</i>  |                        |                               |                        |                               |
| <b>ke Malaysia</b><br><i>to Malaysia</i>   |                        |                               |                        |                               |
| <b>11.3 Peratusan Jumlah Eksport Melalui e-Dagang</b><br><i>Percentage of Total Exports through e-Commerce</i> | <input type="text"/> % |                               | <input type="text"/> % |                               |
| <b>12 Jumlah Import</b><br><i>Total Imports</i>  | 0                      |                               | 0                      |                               |
| <b>12.1 Barangan</b><br><i>Goods</i>   |                        |                               |                        |                               |
| <b>dari Malaysia</b><br><i>from Malaysia</i>   |                        |                               |                        |                               |
| <b>12.2 Perkhidmatan</b><br><i>Services</i>  |                        |                               |                        |                               |
| <b>dari Malaysia</b><br><i>from Malaysia</i>   |                        |                               |                        |                               |
| <b>12.3 Peratusan Jumlah Import Melalui e-Dagang</b><br><i>Percentage of Total Imports through e-Commerce</i>  | <input type="text"/> % |                               | <input type="text"/> % |                               |
| <b>13 Jumlah Aset pada Akhir Tahun</b><br><i>Total Assets as at End of Year</i>                                | 0                      |                               | 0                      |                               |
| <b>13.1 Aset Kewangan</b><br><i>Financial Assets</i>   |                        |                               |                        |                               |
| <b>13.2 Aset Bukan Kewangan</b><br><i>Non-Financial Assets</i>   |                        |                               |                        |                               |
| <b>14 Jumlah Liabiliti pada Akhir Tahun</b><br><i>Total Liabilities as at End of Year</i>                      |                        |                               |                        |                               |



# NOTA PENJELASAN/ EXPLANATORY NOTES

| DEFINISI UMUM  | GENERAL DEFINITION   |
|--|--|
| <p>1. <b>Affiliate asing</b> didefinisikan dalam survei ini sebagai enterpris di luar negeri di mana syarikat Malaysia memegang/menguasai lebih 50 peratus milikan ekuiti.</p> <p>2. <b>Tahun rujukan</b> bagi survei ini ialah <b>2023</b>. Jika tahun kewangan berbeza daripada tahun takwim, sila lapor berdasarkan kepada tahun kewangan yang meliputi sekurang-kurangnya enam (6) bulan dalam tahun rujukan.</p> <p>3. <b>Status operasi</b> adalah seperti berikut:</p> <p>3.1 <b>Beroperasi</b> atau menjalankan perniagaan;</p> <p>3.2 <b>Belum ditubuhkan atau memulakan operasi</b>;</p> <p>3.3 <b>Operasi perniagaan digantung</b>;</p> <p>3.4 <b>Pembubaran atau penarikan balik</b> merujuk kepada jumlah kawalan penuh yang dipegang oleh syarikat induk Malaysia telah berkurang 0 peratus disebabkan oleh pembubaran, mufis dan lain-lain atau penarikan balik (termasuk penjualan perniagaan, penyerapan/penggabungan atau penempatan semula ke negara yang berlainan); dan</p> <p>3.5 <b>Penurunan peratus kawalan</b> di mana jumlah saham kawalan yang dipegang oleh syarikat Malaysia telah berkurang dari 50 peratus.</p> <p>4. <b>Tahun Diperbadankan atau Pengambilalihan</b><br/>Bagi kes pengambilalihan, sila laporkan tahun syarikat induk di Malaysia mengambilalih majoriti (lebih 50%) saham <i>affiliate</i> di luar negeri.</p> <p>5. <b>Hubungan (langsung/ tidak langsung)</b> adalah seperti berikut:</p> <p>5.1 <b>Langsung - Subsidiari</b> ialah syarikat di mana lebih 50 peratus saham biasa dimiliki oleh syarikat induk;</p> <p>5.2 <b>Langsung - Cawangan</b> ialah entiti tidak diperbadankan yang berasingan tetapi dimiliki sepenuhnya (100%) oleh ibu pejabat;</p> <p>5.3 <b>Langsung - Usahasama</b> ialah entiti sah dibentuk antara dua pihak atau lebih bagi menjalankan aktiviti ekonomi bersama; dan</p> <p>5.4 <b>Subsidiari Tidak Langsung</b> ialah syarikat di mana syarikat induk muktamad mempunyai milikan ekuiti lebih 50 peratus.</p> <p>6. <b>Milikan ekuiti</b> bermaksud syarikat induk memiliki/menguasai ekuiti melebihi 50 peratus di dalam <i>affiliate</i> asing/cawangan di luar negeri.</p> <p>7. <b>Aktiviti perniagaan</b> merujuk kepada aktiviti utama <i>affiliate</i> di luar negeri yang menjana punca utama pendapatannya.</p> <p>8. <b>Bilangan pekerja</b> merujuk kepada jumlah orang yang diambil bekerja dan berada dalam penyata gaji (termasuk pekerja separuh masa) dan pekerja kontrak. Jumlah pekerja merangkumi bilangan bukan warganegara dan warganegara Malaysia yang bekerja dalam <i>affiliate</i> tersebut.</p> <p>9. <b>Jumlah perolehan/pendapatan</b> mengukur hasil kasar operasi ditolak rebat, diskaun dan pulangan. Jualan termasuk kedua-dua barangan &amp; perkhidmatan dan juga lain-lain.</p> <p>10. <b>Jumlah perbelanjaan</b></p> <p>10.1 <b>Kos jualan barangan</b> termasuk perbelanjaan barangan &amp; (cth: bahan mentah, barang siap) dan kos perkhidmatan</p> <p>10.2 (cth: perkhidmatan pengangkutan, guaman, perakaunan, elektrik, air) yang dibeli dalam tempoh perakaunan tambah perubahan dalam inventori. Tidak termasuk barangan modal dan kos pekerja.</p> <p>10.3 <b>Kos pekerja</b> merujuk kepada jumlah emolumen, secara tunai dan benda, dibayar oleh syarikat kepada pekerja (termasuk pekerja kontrak) sebagai balasan bagi kerja yang dilakukan dalam tahun rujukan. Ini termasuk gaji dan upah, elaun, bonus, komisen, lebih masa, caruman kepada kumpulan wang simpanan, skim keselamatan sosial, penginapan, faedah perubatan, pakaian seragam, kemudahan pengangkutan, manfaat pemberhentian, gratuti, kos latihan kakitangan, kos levi dan lain-lain bayaran dalam bentuk benda.</p> | <p>1. <b>Foreign affiliates</b> are defined in this survey as an enterprise abroad over which a Malaysian company holds/controls more than 50 per cent of equity ownership.</p> <p>2. The <b>reference year</b> of the survey is <b>2023</b>. If financial year differed from calendar year, please report according to the financial year covering at least six (6) months of the reference year.</p> <p>3. <b>Operation status</b> are as follows:</p> <p>3.1 <b>In operation</b> or conducting business;</p> <p>3.2 <b>Not established or has not started operations</b> ;</p> <p>3.3 <b>Business operations suspended</b> ;</p> <p>3.4 <b>Dissolution or withdrawal</b> refer to total control share held by the Malaysian parent company has reduced 0 per cent due to liquidation, bankruptcy, etc. or withdrawal (including sale of business, absorption/merger, consolidation or relocation to a different country); and</p> <p>3.5 <b>Decline in control share</b> whereby the total control share held by the Malaysian company has become less than 50 per cent.</p> <p>4. <b>Year of Incorporation or Acquisition</b><br/>For the case of acquisition, please report the year Malaysia's parent company acquired majority (more than 50%) shares of affiliate abroad.</p> <p>5. <b>Relationship (direct/ indirect)</b> refer to the following:</p> <p>5.1 <b>Direct - Subsidiary</b> is a company whose ordinary shares are more than 50 per cent owned by parent company;</p> <p>5.2 <b>Direct - Branch</b> is an unincorporated entity which is separated but wholly (100%) owned by head office;</p> <p>5.3 <b>Direct - Joint Venture</b> is a legal entity formed between two or more parties to undertake an economic activity together;</p> <p>5.4 <b>Indirect Subsidiary</b> is a company which the ultimate parent company have equity ownership more than 50 per cent.</p> <p>6. <b>Equity ownership</b> shall mean parent company holds/controls equity of more than 50 per cent in their foreign affiliates/branches abroad.</p> <p>7. <b>Business activities</b> refer to the principal activities of affiliates abroad that generates the main source of income.</p> <p>8. <b>Number of employees</b> refer to total number of persons employed and who are on the payroll (includes part time workers) and contract workers. Total number of employees comprises of the number of non-Malaysian and Malaysian citizens working in that affiliate.</p> <p>9. <b>Total turnover/income</b> measures gross operating revenues/income, less rebates, discounts and returns. Sales include both goods &amp; services and also others.</p> <p>10. <b>Total expenditure</b></p> <p>10.1 <b>Cost of sale goods sold</b> includes the total value of all goods &amp; (e.g. raw materials, finished goods) and cost of services (e.g. transport services, legal, accountancy, electricity, water) purchased during the accounting period plus changes in inventory. Capital goods and staff cost are excluded.</p> <p>10.3 <b>Staff costs</b> refer to total remuneration, in cash and in kind, payable by a company to an employee (including contract workers) in return for work done by the employee during the reference year. These include salaries and wages, allowances, bonuses, commissions, overtime, contribution to provident funds, social security schemes, accomodations, medical benefits, uniforms, transportation benefits, retrenchment benefits, gratuities, staff training costs, levy costs and other payments in kinds.</p> |

## NOTA PENJELASAN/ EXPLANATORY NOTES

| DEFINISI UMUM  | GENERAL DEFINITION  |
|--|---|
| <p>10.4 <b>Perbelanjaan penyelidikan dan pembangunan</b> merujuk kepada perbelanjaan bagi aktiviti yang dilaksanakan untuk tujuan penemuan atau pembangunan produk baru (barangan dan perkhidmatan), termasuk penambahbaikan versi, kualiti dan proses pengeluaran yang lebih efisien bagi produk sedia ada.</p> <p>10.5 <b>Susut nilai aset tetap</b> merujuk kepada susut nilai semasa yang dikenakan ke atas aset tetap.</p> <p>10.6 <b>Cukai pendapatan</b> meliputi cukai di negara <i>affiliate</i> dan bukan cukai yang dibayar oleh syarikat induk di Malaysia ke atas pendapatan yang diterima daripada <i>affiliate</i>.</p> <p>10.7 <b>Kerugian pertukaran asing</b> merujuk kepada kerugian pertukaran matawang yang lain disebabkan oleh susut nilai dalam matawang tempatan.</p> <p>10.8 <b>Peruntukan hutang ragu</b> adalah anggaran jumlah hutang lapuk yang akan wujud daripada akaun belum terima yang telah direkodkan tetapi belum lagi diperoleh.</p> <p>10.9 <b>Pelarasan kemerosotan nilai</b> merujuk kepada penurunan mendadak dalam penggunaan aset tetap. Kemerosotan boleh disebabkan oleh perkara-perkara seperti kerosakan aset, usang atau sekatan undang-undang mengenai penggunaan aset.</p> <p>10.10 <b>Hapus kira</b> adalah pemindahan sebahagian atau semua akaun aset ke dalam akaun perbelanjaan apabila didapati bahawa aset tersebut tidak lagi boleh ditukar kepada wang tunai, tidak berfaedah kepada syarikat atau tidak mempunyai nilai pasaran.</p> <p>10.11 <b>Lain-lain perbelanjaan</b> merujuk kepada semua perbelanjaan dalam penyata pendapatan termasuk kos operasi, pentadbiran dan kewangan, selain daripada yang dinyatakan di perkara 10.1 - 10.10.</p> <p>11. <b>Jumlah eksport barangan dan perkhidmatan</b> merujuk kepada jualan barangan dan perkhidmatan oleh <i>affiliate</i> kepada negara lain.</p> <p>11.1 <b>Jumlah eksport barangan</b> merujuk kepada jualan barangan oleh <i>affiliate</i> ke negara lain termasuk eksport ke Malaysia.</p> <p>11.2 <b>Jumlah eksport perkhidmatan</b> merujuk kepada jualan perkhidmatan oleh <i>affiliate</i> ke negara lain termasuk eksport ke Malaysia.</p> <p>11.3 <b>Peratusan jumlah eksport melalui e-Dagang</b> merujuk kepada jualan merentasi sempadan oleh <i>affiliate</i> melalui e-Dagang.</p> <p>12. <b>Import barangan dan perkhidmatan</b> merujuk kepada transaksi belian barangan dan perkhidmatan oleh <i>affiliate</i> daripada negara lain.</p> <p>12.1 <b>Jumlah import barangan</b> merujuk kepada belian barangan oleh <i>affiliate</i> dari negara lain termasuk import dari Malaysia.</p> <p>12.2 <b>Jumlah import perkhidmatan</b> merujuk kepada belian perkhidmatan oleh <i>affiliate</i> dari negara lain termasuk import ke Malaysia.</p> <p>12.3 <b>Peratusan jumlah import melalui e-Dagang</b> merujuk kepada belian merentasi sempadan oleh <i>affiliate</i> melalui e-Dagang.</p> <p>* Kedua-dua eksport dan import barangan dan perkhidmatan melibatkan pertukaran hak milik antara <i>affiliate</i> dengan negara lain.</p> <p>** Transaksi e-Dagang adalah penjualan atau pembelian barangan atau perkhidmatan yang dijalankan melalui rangkaian pengkomputeran/internet dengan kaedah yang direka untuk tujuan menerima atau membuat pesanan (pembelian atau jualan). Urusniaga e-Dagang termasuk pesanan yang dibuat di laman web, extranet atau EDI. Walau bagaimanapun, urusniaga yang dibuat melalui panggilan telefon, faks, e-mel dan yang seumpamanya tidak dikategorikan sebagai urusniaga e-Dagang.</p> <p>13. <b>Jumlah aset</b> merangkumi aset kewangan dan aset bukan kewangan (aset tetap) <i>affiliate</i> pada akhir tahun. Sila lapor berdasarkan piawaian perakaunan syarikat.</p> <p>14. <b>Jumlah liabiliti</b> merujuk kepada jumlah obligasi <i>affiliate</i> berikutan daripada transaksi kewangan terdahulu pada akhir tahun.</p> | <p>10.4 <b>Research and development (R&amp;D) expenditures</b> refer to expenditure for activities undertaken for the purpose of discovering or developing new products (goods and services), including improved versions, qualities and more efficient processes of production of existing products.</p> <p>10.5 <b>Depreciation of fixed assets</b> refer to current depreciation charged on the fixed assets.</p> <p>10.6 <b>Taxes on income</b> include only taxes in the host country of the affiliate and not any taxes paid by the parent in Malaysia as a result of income received from the affiliate.</p> <p>10.7 <b>Foreign exchange loss</b> refers to loss on the exchange of one currency for another due to depreciation in the home currency.</p> <p>10.8 <b>Provision on doubtful debts</b> is the estimated amount of bad debt that will arise from accounts receivable that have been issued but not yet collected.</p> <p>10.9 <b>Impairment adjustments</b> refer to a sudden decline in usability of a fixed asset. The impairment could be triggered by such issues as assets damage, obsolescence or legal restrictions on assets use.</p> <p>10.10 <b>Write off</b> is the transfer of some or all of the contents of an asset account into an expense account upon the realization that the asset no longer can be converted into cash, can provide no further use to the company, or has no market value.</p> <p>10.11 <b>Other expenses</b> refer to all types of expenses in income statement including operating, administrative, and finance costs, other than stated in item 10.1 - 10.10.</p> <p>11. <b>Total export of goods and services</b> refer to sales of goods and services by affiliates to other countries.</p> <p>11.1 <b>Total exports of goods</b> refer to sales of goods by affiliates to other countries including exports to Malaysia.</p> <p>11.2 <b>Total exports of services</b> refer to sales of services by affiliates to other countries including exports to Malaysia.</p> <p>11.3 <b>Percentage of total exports through e-Commerce</b> refer to cross border sales by affiliates through e-Commerce.</p> <p>12. <b>Total import of goods and services</b> refer to purchases of goods and services by affiliates from other countries .</p> <p>12.1 <b>Total imports of goods</b> refer to purchases of goods by affiliates from other countries including imports from Malaysia.</p> <p>12.2 <b>Total imports of services</b> refer to purchases of services by affiliates from other countries including imports from Malaysia.</p> <p>12.3 <b>Percentage of total imports through e-Commerce</b> refer to cross border purchases by affiliates through e-Commerce.</p> <p>* Both exports and imports of goods and services involve changes of ownership between affiliates and other countries.</p> <p>** e-Commerce transaction is the sale or purchase of goods or services over the network computing/internet with designed method for the purpose of receive or make a booking (purchase or sale). It also includes orders placed on the website, extranet or EDI. However, the transactions made by telephone, fax, e-mail and the like are not categorised as e-Commerce transactions.</p> <p>13. <b>Total assets</b> comprises of financial and non-financial (fixed assets) of affiliates as at end of year. Please report according to the company's accounting standards.</p> <p>14. <b>Total liabilities</b> refer to total obligation of affiliates arising from past financial transactions as at end of year.</p> |