



DEPARTMENT OF STATISTICS, MALAYSIA

**ANNUAL ECONOMIC SURVEY 2022
(FOR REFERENCE YEAR 2021)**

GUIDE TO COMPLETE THE QUESTIONNAIRE

A. GENERAL

1. This survey is conducted under the provisions of the **Statistics Act, 1965 (Revised-1989)**. This Act stipulates that the contents of the establishments / 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 **2021**. 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 survey covers selected establishments engaged in services activities in Malaysia.
2. The reporting unit for this survey is establishment. An establishment is defined as “an economic unit that engages, under a single ownership or control, that is, under a single legal entity, in one, or predominantly one kind of economic activity at a single physical location”. Each establishment was assigned an industry classification based on its principal activity and not that of its parent company.

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 provide the commencement year of your business. Commencement year was the period whereby the company started to operate the services.
- 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) 1st January 2021 to 31st December 2021

From

Day	
0	1

 /

Month	
0	1

 /

Year			
2	0	2	1

 To

Day	
3	1

 /

Month	
1	2

 /

Year			
2	0	2	1

(b) 1st July 2021 to 30th June 2022

From

Day
0 1

 /

Month
0 7

 /

Year
2 0 2 1

 To

Day
3 0

 /

Month
0 6

 /

Year
2 0 2 2

(c) 1st July 2020 to 30th June 2021

From

Day
0 1

 /

Month
0 7

 /

Year
2 0 2 0

 To

Day
3 0

 /

Month
0 6

 /

Year
2 0 2 1

1.3.1 If the reporting period does not cover a full year, please check the reasons below:

(a) Seasonal operations

Seasonal business refers to a business that is carried out in line with the season / condition changes. Most businesses may run businesses in certain seasons.

(b) New business

New business created for the purpose of providing goods and services.

(c) Change of ownership

The business is transferred one person or entity to another.

(d) Change of fiscal year

Change in accounting period of company.

(e) Ceased operations

Business is no longer operational.

(f) Temporarily inactive

Business is discontinued for the certain period.

(g) Others (please specify)

1.4 Please specify the principal activity of this establishment:

- (1) Wholesale & Retail Trade
- (2) Transportation & Storage
- (3) Information & Communication
- (4) Food & Beverages
- (5) Accommodation
- (6) Health
- (7) Education
- (8) Professional
- (9) Arts, Entertainment & Recreation
- (10) Finance
- (11) Real Estate
- (12) Administrative & Support Services
- (13) Others Services

1.5 Please state the principal activity and the percentage of this establishment's revenue based on that activities.

If there is secondary activity other than the **principle activities**, please specify the activity along with the percentage of income received.

Question 2: Legal Organisation

2.1 Please mark (X) in one box only.

(a) Individual proprietorship

Refers to the 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 an 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 stipulated under 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) 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.

(d) 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 1 - 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.

(e) 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.

(f) 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.

(g) 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 body established under an Act of Parliament or of the State 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 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 who cannot be undertaken by private sector activity (e.g. Syarikat Bekalan Air Selangor Sdn Bhd (SYABAS)).

(h) Private non-profit making organisation

Refers to a non-stock company set up with limited liability. It comprises mainly welfare, religious, educational, health, cultural, recreational and other organisations providing social and community services to households. These services are provided free of charge or at

prices which do not necessarily or fully cover the cost of providing such services. Any profit made is re-invested in the organisation.

2.2 Please mark (X) in the appropriate box for those who answered either Item 2.1 (a), (b), (c) or (d) only.

Woman-owned establishment refers to a minimum of 51 per cent of the equity held by a woman **OR** the biggest shareholders are women and the establishment is managed by a woman **OR** the Chief Executive Officer or Managing Director is a woman that owns at least 10 per cent of the equity.

2.3 Please mark (X) in one box only.

Youth-owned establishment refers to the owner's age of the establishment which is **not less than 18 years old and not more than 30 years old** on the date of appointment. **At least 51 per cent and above of the equity** held by a youth **OR** the Chief Executive Officer or Managing Director is a youth that owns **at least 10 per cent of the equity**

Question 3: Shareholders' 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 a 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 at **31st December 2021**.

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 **Individuals** who located in Malaysia for a period of at least one year by nationality and ethnicity;

- (i) Citizen
 - (a) Malay
 - (b) Other Bumiputera (e.g. Iban, Kadazan, Bajau, Murut)
 - (c) Chinese
 - (d) Indians
 - (e) Others (e.g. Sikh)
- (ii) Non-Citizen

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 an institution or establishment shall reported by ethnicity such as:

- (a) Malay
- (b) Other Bumiputera (e.g. Iban, Kadazan, Bajau, Murut)
- (c) Chinese
- (d) Indians
- (e) Others (e.g. Sikh)

3.2.2 Held directly by Federal, State and Local Government Agencies and Statutory Bodies

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

- Khazanah Nasional Berhad
- Employee Provident Fund
- Johor Port Authority
- Agricultural Bank of Malaysia (Agro Bank)
- Penang Port Commission
- Public universities
- Malaysia Airport Berhad
- Majlis Amanah Rakyat (MARA)
- Menteri Besar Incorporation
- Perbadanan Usahawan Nasional Berhad (PUNB)

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:

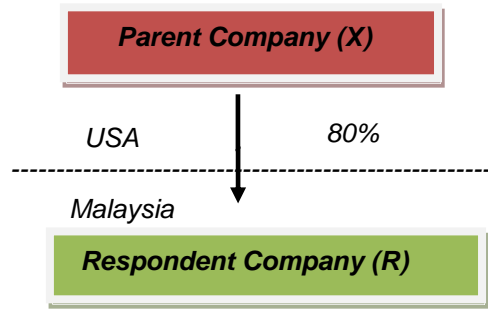
- Foreign government representatives (embassies, consulates, military bases, foreign governments) in Malaysia are regarded as extraterritorial organisations thus regarded as non-residents;
- Malaysia's official representatives abroad is considered as resident of Malaysia
- International organisations 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 paid-up capital is directly or indirectly held 50 per cent or more to the establishment by a foreign company/ individual, 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.

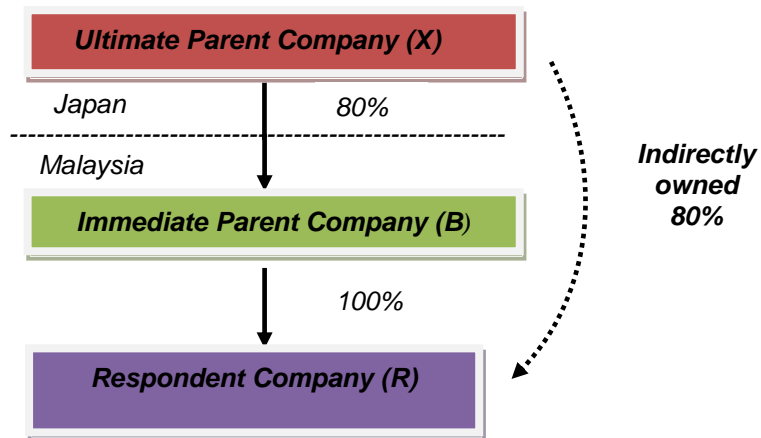
The country refers to location where the ultimate parent company is undertaking economic activities/ business.

Example 1: Directly owned by parent company abroad



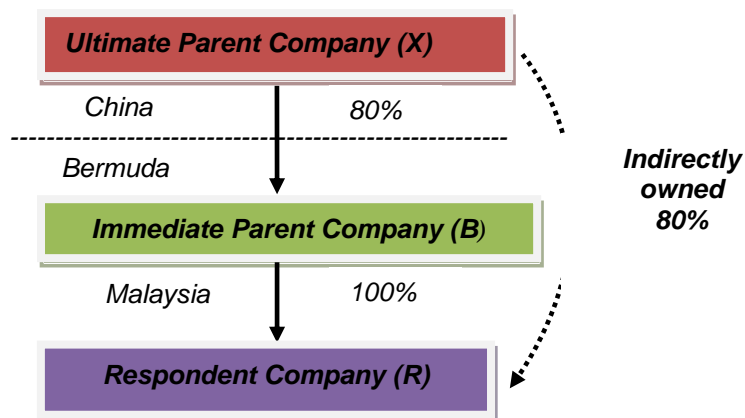
Country of ultimate parent company: USA

Example 2: Indirectly owned by ultimate parent company abroad through holding immediate parent company in Malaysia



Country of ultimate parent company: Japan

Example 3: Indirectly owned by ultimate parent company abroad through holding immediate parent company in another foreign country.



Country of ultimate parent company: China

Question 4: Persons Engaged and Salaries & Wages

A. General definitions

This question is divided into **THREE** parts. Please complete your employees' particulars as the following definitions:

- i. **Question 4A (Number of Person Engaged and Salaries & Wages - Male)**
- ii. **Question 4B (Number of Person Engaged and Salaries & Wages - Female)**
- iii. **Question 4C (Number of Person Engaged By Qualification)**

Question 4A 4B (Person Engaged And Salaries & Wages During The Reference Year 2021)

1. Number of persons engaged

Please report all persons engaged in this establishment (**Male and Female**) by category of workers and citizenship during **December 2021** 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**.

2. Annual salaries & wages

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. **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**.

3. Number of persons engaged provided by other establishment during December 2021 (column 0509 and 0518)

Refers to the number of persons employed in this establishment but salaries and wages paid by establishment that supply the workers. Payment for the salaries & wages to that establishment need to be reported in **Question 7.21 on page 12**.

B. Definitions of category of workers/ occupation

4.1 Working proprietors and active business partners and unpaid family workers

Include all individual proprietors and partners (part-time or 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.

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 definitely 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 4A and 4B, item 4.3 and 4.4 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.

4.2 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 paid solely for their attendance at Board of Directors' Meetings.

4.3 Paid employees (part-time)

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

4.4 Total

Please total up **item 4.1, 4.2, 4.3.9 dan 4.4**

Question 4C (NUMBER OF PERSONS ENGAGED BY QUALIFICATION)

The report of the number of persons engaged by qualifications are classified to the Academic and Technical / Skills divided into 7 major groups:

4.1 Postgraduate

Refers to Masters Degree and Ph.D. holders from institutions of higher learning (local / overseas).

4.2 Bachelor / Advanced Diploma or equivalent

(a) Academic

Refers to first degree other than specialised in technology (as in item b) obtained from institutions of higher learning (local or overseas). Advance diploma or professional qualifications **which are deemed to be at par or higher than first degree** are also to be included, such as ACCA, CIMA (accounting), LLB (law) ICSSA (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).

4.3 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)**. For example, Malaysian Skills Diploma (DKM) and Malaysian Advanced Skills Diploma (DLKM) certified by Department Skills Development, Ministry of Human Resource.

4.4 STPM or equivalent

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

4.5 Certificate

(a) Academic

Refers to the certificate obtained from community colleges, polytechnics and private college which are academics oriented.

(b) Skills Certificate (TVET)

(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 Skills Certificate

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

(TVET).

4.6 SPM / SPM(V) or equivalent

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

4.7 Below SPM / SPM(V) qualification

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

4.8 Total

Please total up 4.1 to 4.7.

This total must be equal to the corresponding figures reported in **Question 4A (Male)** and **4B (Female) excluding** total persons provided by other establishment.

Question 5: 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 assets is the value of acquisition or used of such entities in a period of time. The value of 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 and equipment and other assets.

- i. Information required in this question are:
 - a. inventory value of assets as at the **first and last day** of the reference 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.

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:

(i) 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.

(ii) Small unmanned surveillance aircraft

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

(iii) Unmanned aircraft system of more than 20kg

c. Other assets refer to 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.

Question 6: 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 **2021**. Please provide best estimates if the account is not ready or finalised.

6.1 Income from services rendered / turnover :

Refers to income derived from food and beverage services. Not include the value of goods sold in the same condition as when purchased, service tax and service charge.

6.2 Value of sales (goods / materials purchase for resale without undergoing further processing)

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

6.3 Income from management services

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

6.4 Commissions and brokerage earned

Refer to the commissions and brokerage received for selling goods or services on behalf of other establishments.

6.5 Royalties, copyrights, licensing and franchise fees

Refers to income received from royalties, copyrights, licensing and franchise fees received.

6.6 Income from entrance fees, membership fees

Refers to income from membership fees collected from members for services provided.

6.7 Rental income received from :

Refers to:

(a) Land

Refers to income received for land use based on rent or lease.

(b) Residential building

Refers to income received as a rental from this establishment's residential building / premises to another establishment.

(c) Non-residential building

Refers to income received as a rental from this establishment's non-residential building / premises to other establishments.

(d) Transport equipment

Income from renting transport without its operator.

(e) Machinery and equipment

Refers to all income received as a rental from machinery and equipment.

(f) Furniture and fittings

Income received from renting furniture.

(g) Others (e.g. shoplot, space, etc)

The rental income other than those mentioned above.

6.8 Non-operating income :

Refers to

(a) Subsidies :

(i) Salaries and wages

Income derived from subsidies on salaries and wages received from the Government, Statutory Bodies, Non-Governmental Organizations or corporate sponsorships.

(ii) Products

Income derived from subsidies on products received from the Government, Statutory Bodies, Non-Governmental Organizations or corporate sponsorships.

(iii) Production

Income derived from subsidies on withdrawals received either from the Government, Statutory Bodies, Non-Governmental Organizations or corporate sponsorships.

(b) Claims and compensation received

Income derived from claims and compensation received

(c) Bad debts recovered

Income derived from bad debts recovered

(d) Income from interest

Income derived from income from interest

(e) Income from dividend

Income derived from income from dividend

(f) Gain from sales / revaluation of assets

*Income derived from **gain from sales / revaluation of assets***

(g) Gain from foreign exchange / financial assets

Income derived from gain from foreign exchange / financial assets

(h) Remittances, gifts or grant received

Income derived from remittances, gifts or grants received from the Government, Statutory Bodies, Non-Governmental Organizations or corporate sponsorships

(i) Others non-operating income (please specify).

6.9 Income from e-sport activity

Please indicate if this establishment have income from e-sports activity.

Is 'Yes', please state the total income in this e-sports activity.

Electronic sports (also known as e-sports) is a form of competition using video games. e-sports often takes the form of organised, multiplayer video game competitions, particularly between professional players, either individually or as teams. Unlike traditional sports like football and badminton, e-sports players are competing virtually via gaming platforms such as personal computer, console and obile instead

6.10 Other operating income

Please specify others operating income earned from other than those mentioned above, if any.

6.11 Total income

Please total up item 6.1 to 6.10.

6.12 Capital transfers received

Refers to a transaction in which one institutional unit transfers a financial asset or fixed asset to another unit without receiving any goods, services or assets.

6.13 Grand total

Please total up item 6.11 to 6.12.

Question 7 : Expenditure

*The data reported for this Question should be based on the Profit & Loss Account / Financial Statement and other supporting documents for reference year **2021**. Please provide the best estimates if the account is not ready or finalised.*

7.1 Purchase of goods, materials and services

Include spare parts 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.

7.2 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.

- 7.3 Development cost and land sold**
Refers to the total cost of which was used for the purchase of land.
- 7.4 Cost of printing**
Refers to payment for printing services provided by other establishments such as poster, label, tickets etc.
- 7.5 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.
- 7.6 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.
- 7.7 Purchase of fuels, lubricants 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.
- 7.8 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, furniture & fittings and computer.
- 7.9 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.
- 7.10 Payment for data processing and other services related to information technology**
Refers to payment for services related to data processing and tabulation (data capture, data transfer from various medium).
- 7.11 Operation expenditure**
Purchase of transport services, travelling expenses, entertainment expenses, accounting, secretarial & audit fees, legal fees, payment for other professional services, management fees, commissions and agency fees, postage & courier, bank charges, insurance premium on building, machinery, transport equipment & goods, ferry charges and tolls.
- 7.12 Rental payments**
Refers to land, buildings, machinery and equipment, vehicles and other transport equipment and others.
- 7.13 Insurance premiums except workers' compensation insurance**
Refers to premium paid for risk protection e.g. insurance on fire, life, accident.
- 7.14 Royalties paid to Government / Statutory Bodies / Non-government organisations**
Refers to royalties paid including license fees for good and services. For example: patents, copyrights, trademarks, franchises etc. based on licensing agreements to **Government/ Statutory Bodies and Non-government organisations/ corporate sponsorship**.
- 7.15 Current depreciation / amortization on fixed assets**
Refers to the amount reported for the reference period as in **Question 5 in field 041630, 041640 dan 041650**
- 7.16 Tax :**
a) **Direct taxes (e.g. company tax and stamp duties)**
Refers to taxes 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.

- b) **Indirect Tax** (e.g. assesment (on land and buildings), quit rent, road tax, business registration fees, driving licence, service tax or sales tax.

7.17 Non-operating expenditure

Refers to the indirect expenditure incurred by the establishment including foreign exchange losses, losses on sales, bad debts written off and current transfers such as remittances, gifts, donations, fine, and others non-operating expenditure.

7.18 Expenditure in e-sport activity.

Please indicate if this establishment have expenditure in e-sports activity?

If 'Yes', please state the total expenditure in this e-sports activity.

Electronic sports (also known as e-sports) is a form of competition using video games. e-sports often takes the form of organised, multiplayer video game competitions, particularly between professional players, either individually or as teams. Unlike traditional sports like football and badminton, e-sports players are competing virtually via gaming platforms such as personal computer, console, and mobile instead.

7.19 Others operating expenditure

Please specify others operating expenditure other than those mentioned above (if any)

7.20 Employment costs :

(a) **Salaries and wages paid**

Value in field 090036 must be equal to total field 050899 (Question 4A) and field 051799 (Question 4B)

(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**

(i) **Free medical attention**

Refers to value fees for medical treatment to your employees.

(ii) **Others (e.g. free food, free accommodation etc).**

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

(d) **Employer's contribution to provident funds, social security schemes, pensions and welfare schemes**

(i) **Employees Provident Funds (EPF)**

Refers to employers' contribution paid by the establishment to EPF.

(ii) **Other Provident Funds**

Refers to employers' contribution paid by the establishment to provident funds other than those organised and managed by the government. E.g. Co-operative

(iii) **Social Security Organisation (SOCSCO)**

Refers to employers' contribution paid by the establishment to SOCSCO.

(iv) **Private social security schemes (e.g workers' compensation insurance)**

Refers to employers' contribution by the establishment to social security schemes other than those managed by the government such as workman compensation.

(v) **Gratuity benefits schemes, retirement / retrenchment**

Refers to employers contribution to retirement or retrenchment schemes other than those managed by the government.

(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 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 transport workers (to and from workplace)**

Refers to cost of transportation of workers to and from work place undertaken by your establishment such as factory bus services.

- (i) **Levy on labours**
Refers to charges paid in the reference year by the employer of foreign workers to the government. The levy was RM410 for domestic helper, plantation workers RM640, while construction, manufacturing and services sector RM1,850.
- (j) **Expenses on share-based payment to employees (including shares & stock options)**
Refers to the amount of expenses incurred from share-based payment transactions for employee performance shares or stock options, offered by companies to employees who work as part of their remuneration package.
- (k) **Other labour costs** / Please provide other cost if any.

7.21 Payment to other establishments for providing workers

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

7.22 Total expenditure

Please total up item 7.1 to 7.21.

7.23 Capital transfers 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.

7.24 Financial leasing charges

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

7.25 Dividend payable

Refers to income from the ownership of shares and is payable to the shareholders.

7.26 Grand Total

Please total up item 7.22 to 7.25.

Question 8: 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.

SECTION A – Digital Economic Module

Usage of Information and Communication Technology (ICT)

A1 Please report the use of ICT by the establishment during the reporting period.

- (a) **Computer** refers to personal computer, portable computer, laptop, tablet and other portable devices such as smart phone.
- (b) **Internet** refers to a worldwide public computer network. It provides access to multiple communication services including the World Wide Web (WWW) and e-mail, news, entertainment, data files etc.
- (c) **Web presence** refers to web page, home page or presence on another entity's website (including a related business). **Excluding** any entry in the online directory at any other site where the business does not have control over the content of the webpage.

A2 Please indicate an estimate percentage of total income that received orders from sales of goods or services via e-commerce for reference year 2021.

- **E-commerce income** refers to value of **e-commerce income transactions** from services rendered and other transactions made during the reference year of **2021**. It consists of operating and non-operating income and based on the Trading and Profit & Loss Account for the reference year.

- **The percentage of e-commerce income transactions** refers to the total value of e-commerce income transactions divided by the total income.

A3 Please indicate the percentage of e-commerce income by type of customers:

(a) Other business

Business to Business (B2B) is a commerce transaction between businesses. In this case, one business sells products or services to another business. For example, a manufacturer can sell to a wholesaler, or a wholesale can sell to a retailer.

(b) Individual consumers

Business to Customers (B2C) is business marketing to consumers; business transaction sales / purchase or service to consumers. Normally selling products directly to consumers at business premises but now sales / purchases between businesses and consumers are occur online.

(c) Business to Government

Business to Government (B2G) is a business model that refers to businesses selling products, services or information to governments or government agencies. B2G networks or models provide a way for businesses to bid on government projects or products that governments might purchase or need for their Organisations. This can encompass public sector organisations that propose the bids. B2G activities are increasingly being conducted via the internet through real-time bidding. B2G is also referred to as public sector marketing.

TOTAL - Please make sure the sum of the percentages is equal to 100%.

A4 Please indicate the percentage of e-commerce income by type of market:

- (a) Domestic** - e-commerce transactions conducted in Malaysia.
- (b) International** - e-commerce transactions are conducted between two countries (outside Malaysia).

TOTAL - Please make sure the sum of the percentages is equal to 100%.

A5 Please indicate an estimate percentage of total expenditure for purchase of goods or services via e-commerce.

- **E-commerce expenditure** refers to the value of e-commerce expenditure transactions based on the Trading and Profit & Loss Account for the reference year of **2021**.
- **The percentage of e-commerce expenditure transactions** refers to the total value of e-commerce expenditure transactions divided by the total expenditure.

A6 Please indicate the percentage of e-commerce expenditure by types of customers:

(a) Other business

Business to Business (B2B) is a commerce transaction between businesses. In this case, one business sells products or services to another business. For example, a manufacturer can sell to a wholesaler, or a wholesale can sell to a retailer.

(b) Individual consumers

Business to Customers (B2C) is business marketing to consumers; business transaction sales/ purchase or service to consumers. Normally selling products directly to consumers at business premises but now sales/ purchases between businesses and consumers are occur online.

(c) Business to Government

Business to Government (B2G) is a business model that refers to businesses selling products, services or information to governments or government agencies. B2G networks or models provide a way for businesses to bid on government projects or products that governments might purchase or need for their Organisations. This can encompass public sector organisations that propose the bids. B2G activities are increasingly being conducted via the internet through real-time bidding. B2G is also referred to as public sector marketing.

TOTAL - Please make sure the sum of the percentages is equal to 100%.

A7 Please indicate the percentage of e-commerce expenditure by types of market:

- (a) **Domestic** - e-commerce transactions conducted in Malaysia.
- (b) **International** - e-commerce transactions are conducted between two countries (outside Malaysia).

- THANK YOU FOR YOUR COOPERATION IN COMPLETING THIS QUESTIONNAIRE -

“DATA DRIVES ECONOMIC GROWTH”