

**Appendix A List of Assets, Liabilities and Revenue Accounted For During The Recognition Period Under The Transitional Policy (in accordance with SPANM11/2017, subject to changes provided in related guidelines effective to date)**

| Assets   | Year 1        | Year 2                          | Year 3 |
|--|---------------|---------------------------------|--------|
| Property, plant and equipment (PPE)<br>(Excluding PPP, PFI and concession assets)<br>- Immovable assets<br>- Movable assets<br>- Assets under construction (AUC) | √<br><br>√    | √<br><br>(PPE newly recognized) |        |
| Leases assets  | ← √ →         |                                 |        |
| Concession assets  | ← √ →         |                                 |        |
| Financial assets<br>- Cash and cash equivalent<br>- Receivables (trade, interest, emoluments and others)<br>- Loans and advances<br>- Investments                | √<br>← √<br>√ | √                               | →      |
| Tax receivables  | ← √ →         |                                 |        |
| Inventories<br>- SPS<br>- non SPS  | √<br>← √      | √                               | →      |
| Prepayments – Contractor’s advances  | √             |                                 |        |
| Intangible assets  | ← √ →         |                                 |        |
| Investment property  | ← √ →         |                                 |        |
| Agriculture  | ← √ →         |                                 |        |
| Contingent assets<br>(disclosed as notes to financial statements)  |               | √                               |        |
| Heritage assets<br>(disclosed as notes to financial statements)  |               |                                 | √      |

| Liabilities  | Year 1 | Year 2 | Year 3 |
|--|--------|--------|--------|
| Loans (local and foreign) – Public debt  | ← √ →  |        |        |
| Deposits (all types)   | √      |        |        |
| Payables (all types)**   | √      |        |        |
| Notes payable  | √      |        |        |
| Unclaimed securities<br>(disclosed as notes to financial statements)   |        | √      |        |
| Tax payables   | ← √ →  |        |        |
| Leases / Concession liabilities  | ← √ →  |        |        |
| Contingent liabilities<br>- Guarantees (eg on EPF, BSN Teachers saving fund, LTH)<br>- Court cases<br>(disclosed as notes to financial statements) |        | √      | √      |
| Provisions (contributors/depositors guarantee/ loans guarantee, all types of provisions)   | ← √ →  |        |        |
| Provision liabilities (pension, gratuity, leave replacement)<br>(disclosed as notes to financial statements)                                       |        | √      |        |

| Revenue from non-exchange transaction   | Year 1 | Year 2 | Year 3 |
|---|--------|--------|--------|
| Taxes<br>- All taxes<br>- Other taxes (including Federal Territory)   |        | √      | →      |
| Excise Duties   |        | √      | →      |
| Levy* (other than vehicles & immigration)   | ← √ →  |        |        |
| Transfers<br>- Advance receipts/concessionary loans<br>- Fines (traffic)*, gifts and donations*<br>- Fines, hospital service charges<br>- Other transfers | ← √ →  |        |        |

\*Recognized as revenue when cash is received.

\*\* Depending on materiality