

APPENDIX 1

PLANT / FACTORY :
(as per electricity bill)

TNB's account no :

		Current Year ()	Last Year ()
Business Revenue		<hr/>	
1.			
2.			
3.			
	Total	(1)	<hr/>
Cost of Goods Sold *		<hr/>	
1.			
2.			
3.			
4.			
	Total	(2)	<hr/>
Operating Expenses **		<hr/>	
1.			
2.			
3.			
4.			
5.			
	Total	(3)	<hr/>
	Total Cost (2 + 3) = (4)		<hr/>
	Profit Before Tax	(1 - 4)	<hr/>
	Less : Taxation		<hr/>
	Profit After Tax		<hr/>

We certify that the revenue & expenses (direct & indirect) relating to the above premise reflect a true and fair picture of the operation.

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Certified by External Auditor
(signed & stamped)

Notes :

**** a. Operating expenses includes**

- TNB's Electricity bills
- Other bills eg. Phones, water, rents, assessment & rates
- Salaries, bonus, KWSP, gratuities
- Medical expenses
- Training & research & development
- Entertainment
- Depreciation (eg. Equipment, plant & machinery)
- Transport & travelling
- Professional & consultancy fees
- Advertising & marketing expenses
- Stationery
- Insurance
- Allocated Cost
- Overhead
- FOREX
- Exceptional item
- Etc

*** b. Cost of Goods Sold includes**

- Raw materials
- Direct labour
- Direct overhead
- Other inputs

c. % of electricity usage is

$$\frac{\text{Electricity Cost}}{\text{Total Cost}} = (\geq \text{to } 5\% \text{ for eligibility })$$

Electricity Cost = Maximum Demand charge + Energy charge only

Total Costs = Cost of Goods Sold + Operating Expenses

d. Business Revenue = Business Revenue + All Other Income

(Netting off Other Income in Expenses is NOT permitted)