



Useful Life



- According to MFRS 116 par. 6, the useful life is either:
 - a) the period over which an asset is expected to be available for use by an entity; or
 - b) the number of production or similar units expected to be obtained from the asset by an entity.



Useful Life



Time period

Number of units



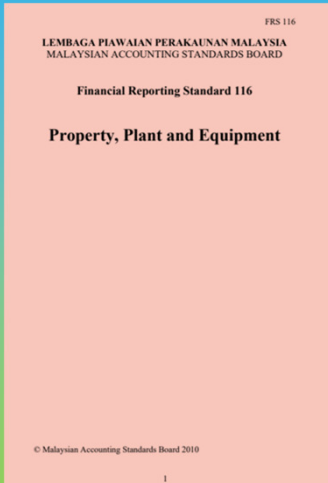
XY years of operation

XY products to make





使用期限



- 根据马来西亚财务报告准则 [MFRS] 第116条第6段，使用寿命是指：-
 - a) 一项资产预计可供一个实体使用的期限；或
 - b) 一个实体预期从该资产获得的生产或类似单位的数量。



使用期限

时间段

单位数



经营年限

生产数量

For further consultation, please contact:

Chin Chee Seng
Partner
+6012 365 4331
cschin@ccs-co.com

Wong Woei Teng
Audit Partner
+6017 237 8233
woeiteng@ccs-co.com

Jared Low
Assurance Director
+6018 763 4813
jared@ccs-co.com

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