



Items affected	Timeline										
	18.3.20	20.2.20	30.1.20								
	MCO implemented ¹	GMSC ²	WHO declaration ³								
	PPE	Receivable	Inventory	Bank & cash	Loans	Capital	Revenue	Other income statement items	Investments	Subsequent events	
Agriculture											
Banks & Financial Institutions											
Construction											
Education											
Food & Beverage											
Healthcare											
Hotels											
Investment											
Manufacturing											
Oil & Gas											
Property Development											
Services											
Trading											
Travel & Leisure											

Minimal Impact (Green) Moderate Impact (Grey) Significant Impact (Red)

¹ Movement Control Order (MCO) implemented in Malaysia resulting in contraction of revenue and other consequent issues
² Global Stock Market Crash resulting in significant drop in share prices
³ World Health Organization (WHO) declaration of COVID-19 as a Public Health Emergency of International Concern which triggered audit issues relating to subsequent events and going concern