

Addendum
Annual Improvements to MFRSs 2012–2014 Cycle

This document, Annual Improvements to MFRSs 2012-2014 Cycle issued by the Malaysian Accounting Standards Board in November 2014, sets out amendments to Malaysian Financial Reporting Standards (MFRSs).

Some amendments result in consequential amendments to other MFRSs. Those consequential amendments are set out in the same section as the amended MFRSs.

The effective date of each amendment is included in the MFRSs affected.

The following table shows the topics addressed by these amendments.

MFRS	Subject of amendment
<i>MFRS 5 Non-current Assets Held for Sale and Discontinued Operations</i>	Changes in methods of disposal.
<i>MFRS 7 Financial Instruments: Disclosures</i>	Servicing contracts.
	Applicability of the amendments to MFRS 7 to condensed interim financial statements.
<i>MFRS 119 Employee Benefits</i>	Discount rate: regional market issue.
<i>MFRS 134 Interim Financial Reporting</i>	Disclosure of information 'elsewhere in the interim financial report'.

