

18 February 2013

Mr Hans Hoogervorst  
Chairman  
International Accounting Standards Board  
30 Cannon Street  
London, EC4M 6XH  
United Kingdom

Dear Mr Hoogervorst

**EXPOSURE DRAFT ED/2012/2 — ANNUAL IMPROVEMENTS TO IFRSs  
2011—2013 CYCLE**

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The Malaysian Accounting Standards Board welcomes the opportunity to provide comments on the IASB Exposure Draft on Annual Improvements to IFRSs 2011—2013 Cycle (ED/2012/2).

We appreciate the IASB's efforts to amend the four standards to clarify the principles set out in the respective IFRSs. We have considered the proposals as described in the Exposure Draft and we agree with the proposed amendments.

If you need further clarification, please contact Ms. Tan Bee Leng at +603 2240 9200 or by email at [beeleng@masb.org.my](mailto:beeleng@masb.org.my).

Thank you.

Yours sincerely,



**MOHAMMAD FAIZ AZMI**  
*Chairman*