

21 November 2018

Ms. Sue Lloyd  
Chair  
IFRS Interpretations Committee (Committee)  
Columbus Building  
7 Westferry Circus  
Canary Wharf  
London E14 4HD  
United Kingdom

Dear Ms. Lloyd

**Tentative Agenda Decision - Investments in a subsidiary accounted for at cost:  
Partial disposal (IAS 27 *Separate Financial Statements*)**

The Malaysian Accounting Standards Board (MASB) welcomes the opportunity to provide comments on the above Tentative Agenda Decision.

We agree with the Committee's conclusion for both Questions A and B. However, for clarity purpose we recommend that the Committee considers reporting the issue to the International Accounting Standards Board to determine whether any amendment should be made to IAS 27.

If you need further clarification, please contact the undersigned by email at [beeleng@masb.org.my](mailto:beeleng@masb.org.my) or at +603 2273 3100.

Thank you.

Yours sincerely,



**TAN BEE LENG**  
*Executive Director*