

19 January 2016

Mr Wayne Upton  
Chairman  
IFRS Interpretations Committee  
30 Cannon Street  
London, EC4M 6XH  
United Kingdom

Dear Mr Upton

**Draft IFRIC Interpretation DI/2015/2 *Foreign Currency Transactions and Advance Consideration***

The Malaysian Accounting Standards Board (MASB) welcomes the opportunity to provide comments on the draft IFRIC Interpretation DI/2015/2 *Foreign Currency Transactions and Advance Consideration*.

We agree with the proposals in the draft Interpretation.

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

Thank you.

Yours sincerely,



**TAN BEE LENG**  
*Executive Director*