

**NOTICE – ISSUANCE OF MASB APPROVED ACCOUNTING STANDARDS**

Pursuant to subsection 7(1) of the Financial Reporting Act 1997 (Act 558) and regulation 3 of the Financial Reporting (Publication of Approved Accounting Standards) Regulations 1999, the Malaysian Accounting Standards Board (MASB) gives notice of issuance of the following MASB approved accounting standards for application in relation to financial statements which are required to be prepared or lodged under any law administered by the Securities Commission Malaysia, Bank Negara Malaysia or the Registrar of Companies.

**Malaysian Financial Reporting Standards (MFRSs)****• Amendments to References to the Conceptual Framework in MFRS Standards**

- (1) Amendments to MFRS 2 *Share-Based Payment*
- (2) Amendment to MFRS 3 *Business Combinations*
- (3) Amendments to MFRS 6 *Exploration for and Evaluation of Mineral Resources*
- (4) Amendment to MFRS 14 *Regulatory Deferral Accounts*
- (5) Amendments to MFRS 101 *Presentation of Financial Statements*
- (6) Amendments to MFRS 108 *Accounting Policies, Changes in Accounting Estimates and Errors*
- (7) Amendments to MFRS 134 *Interim Financial Reporting*
- (8) Amendment to MFRS 137 *Provisions, Contingent Liabilities and Contingent Assets*
- (9) Amendment to MFRS 138 *Intangible Assets*
- (10) Amendment to IC Interpretation 12 *Service Concession Arrangements*
- (11) Amendment to IC Interpretation 19 *Extinguishing Financial Liabilities with Equity Instruments*
- (12) Amendment to IC Interpretation 20 *Stripping Costs in the Production Phase of a Surface Mine*
- (13) Amendment to IC Interpretation 22 *Foreign Currency Transactions and Advance Consideration*
- (14) Amendments to IC Interpretation 132 *Intangible Assets—Web Site Costs*

**Effective Date**

The above MASB approved accounting standards shall apply to financial statements of annual periods beginning on or after 1 January 2020. Earlier application of an amendment is permitted if at the same time an entity also applies all other amendments made by *Amendments to References to the Conceptual Framework in MFRS Standards*.

**Availability of MASB Approved Accounting Standards**

The amendments are available at <http://www.masb.org.my> and printed copies are available free of charge at:

**Malaysian Accounting Standards Board**

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**By order of the Board****MOHAMED RASLAN ABDUL RAHMAN**

Chairman  
Malaysian Accounting Standards Board  
30 April 2018