

## **NOTICE - ISSUANCE OF AMENDMENTS TO 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, Bank Negara Malaysia or the Registrar of Companies.

### **Malaysian Financial Reporting Standards (MFRSs)**

- *Disclosure Initiative* (Amendments to MFRS 101)
- *Investment Entities: Applying the Consolidation Exception* (Amendments to MFRS 10, MFRS 12 and MFRS 128)

### **Financial Reporting Standards (FRSs)**

- *Disclosure Initiative* (Amendments to FRS 101)
- *Investment Entities: Applying the Consolidation Exception* (Amendments to FRS 10, FRS 12 and FRS 128)

### **Effective Date**

The above MASB approved accounting standards shall apply to financial statements of annual periods beginning on or after 1 January 2016. Earlier application is permitted.

### **Availability of MASB Approved Accounting Standards**

Electronic copies are available for download at <http://www.masb.org.my>. Printed copies of the Amendments are available free of charge at:

### **Malaysian Accounting Standards Board**

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### **By order of the Board**

**DATO' MOHAMMAD FAIZ AZMI**

Chairman

Malaysian Accounting Standards Board

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