

NOTICE - AMENDMENT OF MASB APPROVED ACCOUNTING STANDARDS FOR ENTITIES OTHER THAN PRIVATE ENTITIES

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) hereby notifies that the effective date of the following Amendments have been deferred to a date to be announced by the Board:

Malaysian Financial Reporting Standards (MFRSs)

- *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* (Amendments to MFRS 10 and MFRS 128)

Financial Reporting Standards (FRSs)

- *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture* (Amendments to FRS 10 and FRS 128)

Availability of Addendums

The Addendums, entitled “*Effective Date of Amendments to MFRS 10 and MFRS 128*” and “*Effective Date of Amendments to FRS 10 and FRS 128*”, are available for download at <http://www.masb.org.my>. Printed copies of the Addendums are available free of charge at:

Malaysian Accounting Standards Board

Suite 5.2, Level 5, Wisma UOA Pantai
No. 11 Jalan Pantai Jaya, 59200 Kuala Lumpur
Tel: 03-22409200 Fax: 03-22409300
Email address: masb@masb.org.my
Website address: <http://www.masb.org.my>

By order of the Board

MOHAMED RASLAN ABDUL RAHMAN

Chairman

Malaysian Accounting Standards Board

31 December 2015