

**NOTICE - ISSUANCE OF MALAYSIAN FINANCIAL REPORTING STANDARDS (MFRSs)
AND FINANCIAL REPORTING STANDARDS (FRSs)**

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 amendments to 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)

- *Mandatory Effective Date of MFRS 9 and Transition Disclosures* (Amendments to MFRS 9 (IFRS 9 issued by IASB† in November 2009), MFRS 9 (IFRS 9 issued by IASB in October 2010) and MFRS 7)
- *Disclosures—Offsetting Financial Assets and Financial Liabilities* (Amendments to MFRS 7)
- *Offsetting Financial Assets and Financial Liabilities* (Amendments to MFRS 132)

Financial Reporting Standards (FRSs)

- *Mandatory Effective Date of FRS 9 and Transition Disclosures* (Amendments to FRS 9 (IFRS 9 issued by IASB in November 2009), FRS 9 (IFRS 9 issued by IASB in October 2010) and FRS 7)
- *Disclosures—Offsetting Financial Assets and Financial Liabilities* (Amendments to FRS 7)
- *Offsetting Financial Assets and Financial Liabilities* (Amendments to FRS 132)

† International Accounting Standards Board

Effective Date

The above MASB approved accounting standards shall apply to financial statements of annual periods beginning on or after the following respective effective dates:

MASB Approved Accounting Standards	Effective Date
<i>Mandatory Effective Date of MFRS 9 and Transition Disclosures</i> (Amendments to MFRS 9 (IFRS 9 issued by IASB in November 2009), MFRS 9 (IFRS 9 issued by IASB in October 2010) and MFRS 7)	Effective immediately
<i>Disclosures—Offsetting Financial Assets and Financial Liabilities</i> (Amendments to MFRS 7)	1 January 2013
<i>Offsetting Financial Assets and Financial Liabilities</i> (Amendments to MFRS 132)	1 January 2014
<i>Mandatory Effective Date of FRS 9 and Transition Disclosures</i> (Amendments to FRS 9 (IFRS 9 issued by IASB in November 2009), FRS 9 (IFRS 9 issued by IASB in October 2010) and FRS 7)	Effective immediately
<i>Disclosures—Offsetting Financial Assets and Financial Liabilities</i> (Amendments to FRS 7)	1 January 2013
<i>Offsetting Financial Assets and Financial Liabilities</i> (Amendments to FRS 132)	1 January 2014

Availability of MASB Approved Accounting Standards

Electronic copies of MASB approved accounting standards are available at <http://www.masb.org.my>. Printed copies will be available after 16 March 2012 at:

Malaysian Accounting Standards Board

Suite 5.02, 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

By order of the Board**MOHAMMAD FAIZ AZMI**

Chairman
Malaysian Accounting Standards Board
1 March 2012