

NOTICE - ISSUANCE OF FINANCIAL REPORTING 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 the 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.

Financial Reporting Standards (FRS)

- FRS 101 *Presentation of Financial Statements*
- Amendments to FRS 132 *Financial Instruments: Presentation*
- Amendments to FRS 139 *Financial Instruments: Recognition and Measurement*, FRS 7 *Financial Instruments: Disclosures* and IC Interpretation 9 *Reassessment of Embedded Derivatives*
- Amendments to FRSs contained in the document entitled "*Improvements to FRSs (2009)*"

Effective Date

The above MASB approved accounting standards shall apply to financial statements of annual periods beginning on or after 1 January 2010.

Availability of MASB Approved Accounting Standards

Improvements to FRSs (2009) are available free of charge and other MASB approved accounting standards are available for sale at:

Malaysian Accounting Standards Board
Suite 5.02, Level 5
Wisma UOA Pantai
No. 11 Jalan Pantai Jaya
59200 Kuala Lumpur
Tel. : 03 - 2240 9200
Fax. : 03 - 2240 9300
E-mail address : masb@masb.org.my
Website address : <http://www.masb.org.my>

NOTICE - WITHDRAWAL OF FINANCIAL REPORTING 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 the withdrawal of the following MASB approved accounting standard.

Financial Reporting Standards (FRS)

FRS *i-12004 Presentation of Financial Statements of Islamic Financial Institutions*

Effective Date

The above MASB approved accounting standard shall be withdrawn for application for financial statements with annual periods beginning on or after 1 January 2010.

By order of the Board

Mohammad Faiz Azmi
Chairman
Malaysian Accounting Standards Board
15 September 2009