

**NOTICE - ISSUANCE OF FINANCIAL REPORTING STANDARDS AND
INTERPRETATIONS**

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 and amendments to the following existing 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 124 *Related Party Disclosures*
- Amendments to FRSs contained in the document entitled "*Improvements to FRSs (2010)*"

Interpretations

- IC Interpretation 19 *Extinguishing Financial Liabilities with Equity Instruments*
- *Prepayments of a Minimum Funding Requirement* (Amendments to IC Interpretation 14)

Effective Dates

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 Dates
FRS 124 <i>Related Party Disclosures</i>	1 January 2012
Amendments to FRSs contained in the document entitled " <i>Improvements to FRSs (2010)</i> "	1 January 2011
IC Interpretation 19 <i>Extinguishing Financial Liabilities with Equity Instruments</i>	1 July 2011
<i>Prepayments of a Minimum Funding Requirement</i> (Amendments to IC Interpretation 14)	1 July 2011

Availability of MASB Approved Accounting Standards

Copies of MASB approved accounting standards are available for sale at:

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By order of the Board

Mohammad Faiz Azmi

Chairman

Malaysian Accounting Standards Board

30 November 2010