

**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 the issuance of the following MASB approved accounting standards and Interpretations 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 123 Borrowing Costs
- Amendments to FRS 2 Share-based Payment: Vesting Conditions and Cancellations
- Amendments to FRS 1 First-time Adoption of Financial Reporting Standards and FRS 127 Consolidated and Separate Financial Statements: Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate

Interpretations

IC Interpretation 11	FRS 2 - Group and Treasury Share Transactions
IC Interpretation 13	Customer Loyalty Programmes
IC Interpretation 14	FRS 119 - The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction

Effective Date

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

Availability of MASB Approved Accounting Standards and Interpretations

Copies of MASB approved accounting standards and Interpretations 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**

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By order of the Board

Dato' Zainal Abidin Putih*Chairman*

Malaysian Accounting Standards Board

27 April 2009