

**NOTICE – ISSUANCE OF MASB APPROVED ACCOUNTING
STANDARD FOR 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) gives notice of issuance of the following MASB approved accounting standard for application in relation to financial statements of private entities which are required to be prepared or lodged under any law administered by the Registrar of Companies.

Malaysian Private Entities Reporting Standard (MPERS)

International Tax Reform—Pillar Two Model Rules (Amendments to the Malaysian Private Entities Reporting Standard)

Effective Date

The effective dates of the respective requirements in the Amendments are detailed in paragraph A4 of the MPERS.

Availability of MASB Approved Accounting Standard

Amendments to the MPERS is available at <http://www.masb.org.my> and printed copies are available free of charge at:

Malaysian Accounting Standards Board

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By order of the Board**DATUK MOHD NASIR AHMAD**

Chairman

Malaysian Accounting Standards Board

16 October 2023