

NOTICE – ISSUANCE OF AMENDMENTS TO MASB APPROVED ACCOUNTING STANDARDS FOR ENTITIES OTHER THAN 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 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 Standard (MFRS)

- *Classification and Measurement of Share-based Payment Transactions* (Amendments to MFRS 2)

Financial Reporting Standard (FRS)

- *Classification and Measurement of Share-based Payment Transactions* (Amendments to FRS 2)

Effective Date

- (1) The Amendments to MFRS 2 shall apply to financial statements of annual periods beginning on or after 1 January 2018. Earlier application is permitted.
- (2) The effective date of Amendments to FRS 2 is detailed in paragraph 63DAA of FRS 2.

Availability of MASB Approved Accounting Standards

Electronic copies of the Amendments to MFRS 2 and FRS 2 are available for download at <http://www.masb.org.my> and printed copies are available free of charge at:

Malaysian Accounting Standards Board

Suite 5.2, Level 5, Wisma UOA Pantai
No. 11, Jalan Pantai Jaya
59200 Kuala Lumpur
Tel: 03-22409200 Fax: 03-22409300
Email: masb@masb.org.my

By order of the Board

MOHAMED RASLAN ABDUL RAHMAN

Chairman

Malaysian Accounting Standards Board

25 August 2016