

NOTICE - ISSUANCE OF MASB APPROVED ACCOUNTING STANDARD

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 which are required to be prepared or lodged under any law administered by the Securities Commission Malaysia, Bank Negara Malaysia or the Registrar of Companies.

Malaysian Financial Reporting Standard (MFRS)

International Tax Reform—Pillar Two Model Rules (Amendments to MFRS 112 Income Taxes)

Effective Date

The effective dates of the respective requirements in the Amendments are detailed in paragraph 98M of MFRS 112.

Availability of MASB Approved Accounting Standard

Amendments to MFRS 112 is available at <http://www.masb.org.my> and printed copies are available free of charge at:

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By order of the Board

DATUK MOHD NASIR AHMAD

Chairman

Malaysian Accounting Standards Board

2 June 2023