

NOTICE – ISSUANCE OF MASB APPROVED ACCOUNTING STANDARDS

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 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 Standards (MFRSs)

Amendments that are part of Annual Improvements—Volume 11:

- Amendments to MFRS 1 *First-time Adoption of Malaysian Financial Reporting Standards*
- Amendments to MFRS 7 *Financial Instruments: Disclosures*
- Amendments to MFRS 9 *Financial Instruments*
- Amendments to MFRS 10 *Consolidated Financial Statements*
- Amendments to MFRS 107 *Statement of Cash Flows*

Effective Date

The above MASB approved accounting standards shall apply to financial statements of annual reporting periods beginning on or after 1 January 2026. Earlier application is permitted.

Availability of MASB Approved Accounting Standards

Electronic copies are 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

TAN SRI MOHD NASIR AHMAD

Chairman

Malaysian Accounting Standards Board

19 September 2024