

NOTICE - ISSUANCE OF AMENDMENT TO MASB APPROVED ACCOUNTING STANDARD 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 amendment to 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, Bank Negara Malaysia or the Registrar of Companies.

Malaysian Financial Reporting Standard (MFRS)

- *Clarifications to MFRS 15 Revenue from Contracts with Customers*

Effective Date

Clarifications to MFRS 15 shall apply to financial statements of annual periods beginning on or after 1 January 2018. Earlier application is permitted.

Availability of MASB Approved Accounting Standard

The Addendum, entitled "*Clarifications to MFRS 15*", is available for download at <http://www.masb.org.my>. Printed copies of the Addendum are available free of charge at:

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By order of the Board

MOHAMED RASLAN ABDUL RAHMAN

Chairman

Malaysian Accounting Standards Board

16 June 2016