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## Abbreviations used in this Text

AC Model:	Amortised cost model
AFS:	Available-for-sale
AG:	Application guidance
BNM:	Bank Negara Malaysia
CA S74.2:	Companies Act 2016, Section (74) and Sub-section (2)
CAPM:	Capital asset pricing model
CPO:	Crude palm oil
ED:	Exposure draft
FRSIC:	Financial Reporting Standard Implementation Committee
FVOCI:	Fair value through other comprehensive income
FVPL:	Fair value through profit or loss
HTM:	Held-to-maturity
IAS(s):	International Accounting Standard(s)
IASB:	International Accounting Standards Board
IASC:	International Accounting Standards Committee
IC 18.10(b):	IC Interpretation Number (18), Paragraph (10) and Sub-paragraph (b)
ICULS:	Irredeemable convertible unsecured loanstock
IFRIC:	International Financial Reporting Interpretation Committee
IFRS(s):	International Financial Reporting Standard(s)
IG:	Implementation Guidance
IRR:	Internal rate of return
KLIBOR:	Kuala Lumpur interbank offer rate
L&R:	Loans and receivables
MASB:	Malaysian Accounting Standard Board
MASB Standards:	Standards of the Malaysian Accounting Standards Board
MFRS(s):	Malaysian Financial Reporting Standards

MFRS 139.15(a):	MFRS Number (139), Paragraph (15) and Sub-paragraph (a)
MFRS 9.4.1.1:	MFRS Number (9), Chapter (4), Section (4.1) and Paragraph (1)
MIA:	Malaysian Institute of Accountants
MPERS:	Malaysian Private Entities Reporting Standard
MPERS S3.12:	MPERS, Section (3) and Sub-section (12)
NPV:	Net present value
OCI:	Other comprehensive income
Para(s):	Paragraph(s)
PVIF:	Present value interest factor
PVIFA:	Present value interest factor of an annuity
RCULS:	Redeemable convertible unsecured loanstock

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