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**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL**  
(Established under The Nepal Chartered Accountants Act, 1997)



# ICAN E-NEWS

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*Monthly Newsletter of The Institute of Chartered Accountants of Nepal (ICAN)*

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## INSTITUTIONAL ACTIVITIES

### 27<sup>th</sup> Anniversary Celebration

The Institute of Chartered Accountants of Nepal (ICAN) held a grand Celebration of 27<sup>th</sup> Anniversary of the Institute on 31<sup>st</sup> January 2024. The 27<sup>th</sup> Anniversary celebration ceremony was presided over by ICAN President, CA. Sujan Kumar Kafle, and graced by the presence of the Hon'ble Finance Minister, Dr. Prakash Sharan Mahat, as the Chief Guest. Adding further dignity to the event, Governor, CA. Maha Prasad Adhikari and Officiating Auditor General, Mr. Bamdev Sharma Adhikari, addressed the program as Special Guests.



*Left: ICAN Vice-President, CA. Prabin Kumar Jha; Governor, CA. Maha Prasad Adhikari; ICAN President, CA. Sujan Kumar Kafle; Hon'ble Finance Minister, Dr. Prakash Sharan Mahat; Officiating Auditor General, Mr. Bamdev Sharma Adhikari; Immediate Past President & Council Member, CA. Bhaskar Singh Lala and Executive Director, CA. Sanjay Kumar Sinha during the inaugurating ceremony of the 27<sup>th</sup> Anniversary Celebration*



During the celebration, Hon'ble Finance Minister. Dr. Prakash Sharan Mahat unveiled the Annual Report of F.Y 2079/80 of the Institute and recognized & awarded the staffs of the Institute with 'Best Staff of the Year 2079/80' for their untiring efforts and performance during F.Y 2079/80. The Institute also unveil official mobile application of the Institute "ICAN Nepal" during the ceremony. This momentous occasion served as a platform to acknowledge the Institute's significant contributions to the accounting profession in Nepal and to chart its future course towards greater achievements. The ceremony also noticed the prize distribution to the winners of various games organized by the Staff Union of the Institute. ICAN Past President, Council Members, Past Council Members, Members of Boards and Committees also participated in the program.

### **6<sup>th</sup> Chartered Accountants Convocation Ceremony**

Coinciding with the 27<sup>th</sup> Anniversary Celebration, the Institute also organized 6<sup>th</sup> Chartered Accountants Convocation Ceremony on 31<sup>st</sup> January 2024. The 6<sup>th</sup> Chartered Accountants Convocation Ceremony was presided over by ICAN President, CA. Sujan Kumar Kafle, and honored by the presence of the Vice-Chancellor of Kathmandu University, Prof. Dr. Bhola Thapa, who served as the esteemed Chief Guest and Key-Note Speaker of the Ceremony.



*[Vice-Chancellor of Kathmandu University Prof. Dr. Bhola Thapa inaugurating the 6th Chartered Accountancy Convocation Ceremony](#)*

The ceremony marked a significant milestone in the journeys of professional accountants, officially welcoming them into the prestigious fraternity of Chartered Accountants. The program was enriched by the insightful keynote speech delivered by Vice-Chancellor of Kathmandu University Prof. Dr. Bhola Thapa. During his address, he offered valuable guidance and inspiration to the newly inducted Chartered Accountants Members, equipping them with the knowledge and motivation to excel in their chosen field.



*Glimpse of 6<sup>th</sup> Convocation Ceremony*

Besides, the ceremony also served as a platform to celebrate exceptional achievements of students who demonstrated their outstanding performance in December 2022 and June 2023 Chartered Accountancy Examination. Furthermore, the program also acknowledged the winners of the National level ICAN Quiz and Elocution Contest 2023.

#### **Donation in the Prime Minister's National Relief Fund (PMNRF)**

The Institute donated NPR 11,11,111/- (NPR Eleven Lakhs Eleven Thousand One Hundred and Eleven Only/) in the Prime Minister's National Relief Fund (PMNRF) for victims of Jajarkot and Rukum Earthquake s. CA. Sujan Kumar Kafle, ICAN President handed over the cheque to Rt. Hon'ble Prime Minister, Mr. Pushpa Kamal Dahal in the Office of Prime Minister and Council of Ministers on 30<sup>th</sup> January 2024. CA. Prabin Kumar Jha, Vice-President, ICAN and CA. Sanjay Kumar Sinha, Executive Director, ICAN also accompany the visit along with the ICAN President, CA. Sujan Kumar Kafle.





CA. Sujan Kumar Kafle, President, ICAN handed over cheque to the Rt. Hon'ble Prime Minister for donation in PMNRF.

### **Program Organized by the Employee Union of the Institute**

Employee Union of the Institute organized various programs during celebration of the 27<sup>th</sup> Anniversary of the Institute. The Employee Union organized Chess, Futsal and Table Tennis Competition amongst the staff of the Institute. The winners of the competition were awarded during the 27<sup>th</sup> Anniversary Celebration ceremony of the Institute.

### **Blood Donation Program**

Employee Union of the Institute and Nepal Chartered Accountant Students' Association (NCASA) jointly organized a blood donation program at ICAN Premises on 26<sup>th</sup> January 2024 whereby, 56 individuals donated blood. Similarly, Biratnagar branch of the Institute also organized a blood donation program whereby, 26 individuals donated their blood.

### **Interaction Program on “Role of Chartered Accountants in Public Sector”**

The Institute organized an interaction program on the topic “Role of Chartered Accountants in Public Sector” on 10<sup>th</sup> January 2024 in Kathmandu. The program was Chaired by CA. Sujan Kumar Kafle, President, ICAN whereby, Dr. Ram Prasad Ghimire, Revenue Secretary, Ministry of Finance addressed the program as a Chief Guest. The program served as a forum for discussion about valuable insights on the role of Chartered Accountants for strengthening Public Financial Management (PFM) in Nepal and focused on identification of possible routes for induction of Chartered Accountants in PFM.



Left: CA. Prabin Kumar Jha, Vice-President, ICAN; Mr. Baburam Subedi, Joint Secretary, Ministry of Finance; Mr. Suman Dahal, Joint Secretary, Ministry of Federal Affairs and General Administration; CA. Chandrakanta Bhandari, Assistant Auditor General, Office of Auditor General of Nepal and Ms. Meena Pandey, Director, Nepal Rastra Bank during the panel discussion session

In the program, Mr. Ramu Prasad Dotel, Former Deputy Auditor General gave a paper presentation on the topic “Exploring the Role of Chartered Accountants in Public Sector” and a panel discussion was held whereby, Mr. Baburam Subedi, Joint Secretary, Ministry of Finance, Mr. Suman Dahal, Joint Secretary, Ministry of Federal Affairs and General Administration, CA. Chandrakanta Bhandari, Assistant Auditor General, Office of Auditor General of Nepal and Ms. Meena Pandey, Director, Nepal Rastra Bank were the panelist in the panel discussion session moderated by CA. Prabin Kumar Jha, Vice-President, ICAN. CA. Sanjay Kumar Sinha, Executive Director concluded the program with a vote of thanks. Altogether 45 individual’s including representative from Ministries, Constitutional Bodies, Government Agencies, and various State-Owned Enterprises participated in the interaction program.

### **Interaction and Discussion Program on NFRS 17: Insurance Contracts**

Nepal Insurance Authority in coordination with Accounting Standards Board organized an Interaction and discussion program on NFRS 17: Insurance Contracts in the presence of CEOs of Life Insurance, Non-Life Insurance and Re-Insurance Companies and the office bearers of the Institute of Chartered Accountants of Nepal on 9<sup>th</sup> January 2024. The interaction program followed by the paper presentation from Nepal Insurance Authority and the Accounting Standards Board, was centered on the key challenges unleashing the implementation of NFRS 17, the implications of implementation of NFRS 17 and the possible course of actions to address them.

In the program, President of the Institute, CA. Sujan Kumar Kafle expressed that the deferral of the effective date of the Standard is not the solution, rather, the implementing agencies and the regulators should brainstorm and find a solution to the specific challenges hindering the effective implementation of NFRS 17 along the way of implementation. He also mentioned that ICAN would coordinate to sensitize the capacity of its members and stakeholders through arrangement of training with national and international resource persons. CA. Prabin Kumar Jha, Vice President, CA. Surendra Shrestha, Chairman of the SIRC Committee, CA. Sanjay Kumar



Sinha, Executive Director, and CA. Kiran Kumar Khari, Technical Director were among the others who participated in the interaction program.

### **Participation in 82<sup>nd</sup> SAFA Board and Committee Meetings organized by CA Sri Lanka**

President, CA. Sujan Kumar Kafle, Vice President, CA. Prabin Kumar Jha and Council Members, CA. Surendra Shrestha and RA. Bhola Nath Pathak attended the 82<sup>nd</sup> SAFA Board and Committee Meetings on 17<sup>th</sup> and 18<sup>th</sup> January 2024 organized by Institute of Chartered Accountants of Sri Lanka in Colombo, Sri Lanka. Other Council Members representing in SAFA Committees made their participation virtually in the meeting.



*Glimpse of 82<sup>nd</sup> SAFA Board Meeting*

### **Meeting with the Delegates from the Institute of Chartered Accountants of India (ICAI) Ahmedabad Branch and the Chartered Accountants Association, Ahmedabad**

Coinciding with the learning and exposure visit of the delegates of ICAI Ahmedabad Branch and the Chartered Accountants Association, Ahmedabad to Nepal, a cordial meeting and sharing session was held between the delegates and the office Bearers of the Institute, in Hyatt Regency, Kathmandu on 10<sup>th</sup> January 2024. Between the two sides, accounting and auditing practices and their evolution in the region, was the main subject matter of the discussion.

CA. Sujan Kumar Kafle, President and CA. Prabin Kumar Jha, Vice President delivered their remarks covering the ongoing professional and technical exchanges between ICAI and ICAN on the special foundations of relationship between the two countries and not only the Institutes, which is unique to the rest of the south Asian region. From the ICAI Side, CA. Anjali Choksi, Chair of the ICAI Ahmedabad Branch, CA. Shivang Choksi, Chair of the Chartered Accountants Association, Ahmedabad Branch and the Past President of ICAI CA. Sunil Talati delivered their remarks sharing how ICAI is strategically moving ahead developing its brand and express their belief that the relationship between ICAI and ICAN and the accounting profession of the region could go hand in hand to newer heights. CA. Sanjay Kumar Sinha, Executive Director, Mr. Binod Prasad Neupane,

Director and CA. Kiran Kumar Khatri, Technical Director also witnessed the professional gathering representing ICAN.



*[Glimpse of meeting of ICAN President, Vice-President and Officials with the delegates from ICAI Ahmedabad Branch and Chartered Accountants Association, Ahmedabad](#)*

### **Online Certification Course on Forensic Accounting and Fraud Detection (FAFD)**

The Institute organized a Certification Course on Forensic Accounting and Fraud Detection (FAFD) virtually as a post-qualification course for CA members of the Institute from 17<sup>th</sup> to 28<sup>th</sup> January 2024. The certification course was conducted in technical collaborating with the Institute of Chartered Accountants of India (ICAI). Altogether 36 members of the Institute enrolled in this certification course.

### **Risk Based Internal Audit**

The Institute organized a three-day training on “Risk Based Internal Auditing” from 3<sup>rd</sup> to 5<sup>th</sup> January 2024 at Kathmandu in technical support from the Institute of Internal Auditors (IIA) India. The training was organized with an objective to enhance technical knowledge of risk based internal auditing including emerging and advanced risk management topics and it was facilitated by CA. Nikhel Kochhar. Altogether, 51 individuals serving in the internal audit department of Banks and Financial Institutions, Insurance Sector and members of the Institute rendering internal audit services participated in the training.





*Group photo of participants along with CA. Sujan Kumar Kafle, President, ICAN and CA. Nikhel Kochhar, facilitator in the training*

### **New Members Welcome Program**

The Institute organized a New Members Welcome Program on 5<sup>th</sup> January 2024 at ICAN Premises, located at Satdobato, Lalitpur. CA. Sujan Kumar Kafle, President, ICAN addressed the program offering insightful recommendation to new members for career advancement. Likewise, LP Bhanu Sharma, Life Coach, Jeevan Vigyan Kendra facilitated a motivational session on "Balancing: Professional and Personal Life" Altogether, 62 newly inducted Chartered Accountant Members participated in the program.



*Group photo of newly inducted CA Members with the President, Vice-President, and Officials of ICAN at ICAN premises*



### **Training on Nepal Financial Reporting Standards (NFRS)**

The Institute organized a three-day Training on NFRS for staff of State-Owned Enterprises from 24<sup>th</sup> to 26<sup>th</sup> January at ICAN. The training was organized with the objective to enhance the NFRS knowledge and its practical implementation by the SoEs for promoting transparent and accountable financial reporting practices in SoEs in Nepal. The training session was facilitated by Mr. Bhim Prasad Kafle, Under-Secretary, Ministry of Finance; CA. Arun Raut and CA. Prabin Raj Kafle. Altogether 36 officials from various SoEs participated in the training.



*Group photo of participants in the training along with resource person and officials at ICAN*

### **Training on 'Model Financial Statement based on Nepal Financial Reporting Standards for Small and Medium-sized enterprises (NFRS for SMEs)' to the Accounts Preparators**

Biratnagar Branch Office of the Institute organized a three-day comprehensive practical training on Model Financial Statement prepared based on NFRS for SMES for the account preparators from 19<sup>th</sup> to 21<sup>st</sup> January 2024 at Biratnagar. The training was organized with an objective to enhance the applied knowledge of NFRS amongst the accounts preparators in SMEs. The training session was facilitated by CA. Sanjeev Dhakal and CA. Prajwal Sharma Adhikari.



*Glimpse of training on Model Financial Statement based on NFRS for SMEs*

**MEMBERS UPDATE****Name and Membership Number of New Chartered Accountants (CA) Member**

The Institute registered Chartered Accountant Members pursuant to Section 16(2) of the Nepal Chartered Accountants Act, 1997. New CA Membership issued during month of January 2024 are presented in table below:

S. No.	Membership No.	Members Name
1	CA-2163	Shristi Singh
2	CA-2164	Sagar Malakar
3	CA-2165	Sunil Aryal
4	CA-2166	Sunil Budhathoki
5	CA-2167	Babita Bhatta
6	CA-2168	Sujan Danai
7	CA-2169	Praju Shrestha

**Name and Membership Number of New Fellow Chartered Accountants (FCA) Member**

The Institute registered Fellow Chartered Accountants pursuant to Section 17(b) of the Nepal Chartered Accountants Act, 1997. New Fellow Chartered Accountants Membership issued during month of January 2024 are presented in table below:

S. No.	Membership No.	Members Name
1	CA-1190	Siddhanta Shrestha

**Name and Membership Number of Demised Member**

The Institute removes name of members from the Membership Register in case of death of members pursuant to Section 22(1) of the Nepal Chartered Accountants Act, 1997. Details of demised members whose membership has been removed from list of members during month of January 2024 are presented in table below:

S. No	Membership No.	Member ship Name	Class
1	RA-2028	Damodar Tiwari	RA-D Class

**ICAN NOTICE AND UPDATES****Re-Notice Related to Listing**

The Institute has published a re-notice to the practicing members of ICAN instructing all of them not to be listed in any body to perform any work related to accounting, auditing or other work related to accounting profession to be performed by members holding Certificate of Practice of the Institute. The notice of the same can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/9169842f591ed0f141cc149265fda7fa.pdf>

**Issuance of Exposure Draft on Nepal Standards on Auditing 2024 for Comment**

The Auditing Standards Board of Nepal (AusB, Nepal) has issued Exposure Draft of Nepal Standards on Auditing 2024 prepared in accordance with “2021 Handbook of International Quality Control, Auditing Review, Other Assurance, And Related Services Pronouncement” issued by International Auditing and Assurance Standards Board (IAASB). The Exposure Draft can be accessed from the Website of AuSB, Nepal via link Below:

[https://www.ausb.gov.np/page/NSA\\_2024\\_Exposure\\_Draft](https://www.ausb.gov.np/page/NSA_2024_Exposure_Draft)

The comment on Exposure Draft can be submitted by 19<sup>th</sup> February 2024. The notice of the same can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/d13963d0699f78891c5cf2f1f0adbed8.pdf>



### **Submission of Online Examination Form for Chartered Accountancy (CA) Membership Examination, March 2024**

The Institute has published notice regarding submission of online examination form for CA Membership Examination, March 2024. The form can be submitted online from 24<sup>th</sup> January 2024 till 13<sup>th</sup> February 2024 with payment of normal fee and till 18<sup>th</sup> February 2024 by payment of late fees. The online exam form can be submitted by logging into “[Online CA Membership Examination Form](#)” portal available in ICAN website. The notice of the same can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/3baa720ff244c2763fab74cf1fd8c73e.pdf>

### **Submission of Examination Form for Accounting Technician (AT) Examination, March 2024**

The Institute has published notice regarding submission of examination form for AT Examination, March 2024. The form can be submitted from 24<sup>th</sup> January 2024 till 13<sup>th</sup> February 2024 with payment of normal fee and till 18<sup>th</sup> February 2024 by payment of late fees. The AT Examination Form can be accessed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/2616d6bae4739353f0fb442137120181.pdf>

The notice of the same can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/9bf23ba0bf6fe325679a1c0ec5bef569.pdf>

## **NATIONAL NEWS AND UPDATES**

### **Issuance of Consultative Document on Nepal Green Finance Taxonomy (Guidelines for Financial Sectors)**

Nepal Rastra Bank has issued consultative document on Nepal Green Finance Taxonomy (Guidelines for Financial Sectors) for comment and suggestion from stakeholders. The comment shall be submitted at the latest by 25<sup>th</sup> Falgun 2080. The consultative documents can be viewed from the link below:

<https://www.nrb.org.np/contents/uploads/2024/01/Nepal-Green-Finance-Taxonomy-V1.pdf>

### **Issuance of Exposure Draft for Consultation on NFRS 9 – Expected Credit Loss Related Guidelines, 2024**

Nepal Rastra Bank has issued Exposure Draft for Consultation on NFRS 9 – Expected Credit Loss Related Guidelines, 2024 for comment and suggestion from stakeholders. The comment shall be submitted at the latest by end of Magh 2080. The exposure draft for consultation can be viewed from the link below:

<https://www.nrb.org.np/contents/uploads/2024/01/ECL-Guidelines2024-2.pdf>

### **Issuance of Guidelines for Suspicious Transaction Indicator, 2024**

Nepal Insurance Authority has issued Guidelines for Suspicious Transaction Indicator, 2024 for all insurers. The Guidelines can be viewed from the link below:

<https://nia.gov.np/wp-content/uploads/2024/02/Guidelines-for-Suspicious-Transaction-Indicators-2024.pdf>

### **Issuance of Reinsurance Investment (First Amendment) Directives, 2080**

Nepal Insurance Authority has issued first amendment of the Directives related to Investment by Reinsurance Companies. The Directives can be viewed from the link below:

<https://nia.gov.np/wp-content/uploads/2024/01/>

### **Issuance of Micro Non-Life Insurer Investment Directives (First Amendment), 2080**

Nepal Insurance Authority has issued first amendment of the Directives related to Investment by Micro Non-Life Insurer Investment Directives. The Directives can be viewed from the link below:

<https://nia.gov.np/wp-content/uploads/2024/01/>

### **Issuance of Micro Life Insurer Investment Directives (First Amendment), 2080**

Nepal Insurance Authority has issued first amendment of the Directives related to Investment by Micro Life Insurer Investment Directives. The Directives can be viewed from the link below:

<https://nia.gov.np/wp-content/uploads/2024/01/>

#### **Issuance of Non-Life Insurer Investment Directives (First Amendment), 2080**

Nepal Insurance Authority has issued first amendment of the Directives related to Investment by Non-Life Insurer Investment Directives. The Directives can be viewed from the link below:

<https://nia.gov.np/wp-content/uploads/2024/01/>

#### **Issuance of Life Insurer Investment Directives (Second Amendment), 2080**

Nepal Insurance Authority has issued second amendment of the Directives related to Investment by Life Insurer Investment Directives. The Directives can be viewed from the link below:

<https://nia.gov.np/wp-content/uploads/2024/01/>

#### **Issuance of Micro Insurance Directives (First Amendment), 2080**

Nepal Insurance Authority has issued first amendment of the Micro-Insurance Directives, 2080. The Directives can be viewed from the link below:

<https://nia.gov.np/wp-content/uploads/2024/01/micro>

#### **Issuance of Insurance Regulatory Management Information System (IRMIS) Guidelines, 2080**

Nepal Insurance Authority has issued Insurance Regulatory Management Information System (IRMIS) Guidelines, 2080. The Guidelines can be viewed from the link below:

<https://nia.gov.np/wp-content/uploads/2024/01/IRMIS-Guidelines-2080.pdf>

### **INTERNATIONAL NEWS, EVENTS AND UPDATES**

#### **IFAC Publishes Sustainability & Education Literature Review**

The International Federation of Accountants (IFAC) released a literature review, [Educating Accountants for a Sustainable Future: A Literature Review of Competencies, Educational Strategies, and Challenges for Sustainability Reporting and Assurance](#). The review highlights key themes in current sustainability-related education, learning and development to provide insights on how the global accountancy profession can meet stakeholder demands for relevant and reliable sustainability reporting. Further details can be viewed from the link below:

<https://www.ifac.org/news-events/2024-01/ifac-publishes-sustainability-education-literature-review>

#### **IAASB Opens Public Consultation on Narrow Scope Amendments to Meet Expectations for Public Interest Audits**

the International Auditing and Assurance Standards Board (IAASB) launched a [consultation process on proposed narrow scope amendments](#) to achieve greater convergence with the International Ethics Standards Board for Accountants' (IESBA) International Code of Ethics for Professional Accountants (Including Independence Standards). These proposed revisions have two key objectives. First, they would align definitions and requirements in IAASB standards with new definitions for publicly traded and public interest entities in the IESBA Code. Second, the amendments would extend the applicability of existing differential requirements for listed entities to meet heightened stakeholder expectations regarding audits of public interest entities (PIE). Further details can be viewed from the link below:

<https://www.iaasb.org/news-events/2024-01/iaasb-opens-public-consultation-narrow-scope-amendments-meet-expectations-public-interest-audits>

#### **IESBA Launches Public Consultation on New Ethical Benchmark for Sustainability Reporting and Assurance**

The International Ethics Standards Board for Accountants ("IESBA") today announced the launch of two Exposure Drafts (EDs):

- [International Ethics Standards for Sustainability Assurance ED](#), which includes revisions to the existing Code related to sustainability reporting.



- [Using the Work of an External Expert ED](#)

Comments on the Using the Work of an External Expert ED are requested by April 30, 2024, and on the Sustainability ED by May 10, 2024. Further details can be viewed from the link below:

<https://www.ethicsboard.org/news-events/2024-01/iesba-launches-public-consultation-new-ethical-benchmark-sustainability-reporting-and-assurance>

### **IPSASB Issues Two Exposure Drafts Related to Natural Resources Project**

To address the gap in the IPSAS literature on accounting for natural resources, the International Public Sector Accounting Standards Board (IPSASB) issued a Consultation Paper (CP) in May 2022. The IPSASB continues to develop principles for the recognition and measurement of natural resources, with the targeted publication of an Exposure Draft (ED) in the second half of 2024. However, following feedback received on the CP concerning the lack of guidance on specific activities related to mineral resources, this is being addressed first with the release of ED 86 and ED 87 for public comment:

- [ED 86, Exploration for and Evaluation of Mineral Resources](#) ;and
- [ED 87, Stripping costs in the Production Phase of a Surface Mine \(Amendments to IPSAS 12\)](#).

Comments on the EDs are requested by May 31, 2024. Further details can be viewed from the link below:

<https://www.ipsasb.org/news-events/2024-01/ipsasb-issues-two-exposure-drafts-related-natural-resources-project>

### **New resource on emissions reporting using GRI and ISSB Standards**

The Global Reporting Initiative and the IFRS Foundation have [jointly published a new analysis and mapping resource](#): Interoperability considerations for GHG emissions when applying GRI Standards and ISSB Standards. The publication illustrates the areas of interoperability a company should consider when measuring and disclosing Scope 1, Scope 2 and Scope 3 greenhouse gas (GHG) emissions in accordance with both GRI 305: Emissions and IFRS S2 Climate-related Disclosures. Further details can be viewed from the link below:

<https://www.ifrs.org/news-and-events/news/2024/02/january-2024-monthly-news-summary/>

## **DISCLAIMER**

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