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



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ICAN E-NEWS

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

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INSTITUTIONAL ACTIVITIES

Submission of Report Containing Suggestions for Reform of Tax Policy of the Government

The delegation led by President, CA. Prabin Kumar Jha submitted a report containing suggestions for reform of tax policy of the Government before the Hon'ble Deputy Prime Minister and Finance Minister, Mr. Bishnu Prasad Paudel on 8th May 2025 at the Ministry of Finance, Singha durbar, Kathmandu.



[President CA. Prabin Kumar Jha \(fourth from right\) submitting Tax Reform Report to the Hon'ble Deputy Prime Minister and Finance Minister, Mr. Bishnu Prasad Paudel \(center\) at the Ministry of Finance, accompanied by delegation from ICAN including Vice-President CA. Nil Bahadur Saru Magar \(fourth from left\)](#)

The report was prepared in the pretext of the budget formulation process for Fiscal Year 2082/83.
Link to access the report:

<https://en.ican.org.np/uploads/downloads/files/3/f3db5729d5a17a0fff6b20206b4528f3.pdf>

Signed Memorandum of Understanding (MoU) with the Financial Comptroller General Office (FCGO)

The Institute signed MoU with the FCGO in presence of Financial Comptroller General Dr. Ganesh Prasad Pandeya on 5th May 2025 at the office of FCGO. The objective of MoU is to facilitate collaboration in matters of public financial management and related initiatives. A delegation led by President, CA. Prabin Kumar Jha, visited the FCGO for the MoU signing ceremony. The MoU shall be effective for a period of five years. Link to access MoU with FCGO:

[https://en.ican.org.np/browsable/file/mou/MoU with fcgo 81 1 22.pdf](https://en.ican.org.np/browsable/file/mou/MoU%20with%20fcgo%2081%201%2022.pdf)



[Glimpse of MoU signing ceremony with FCGO; CA. Prabin Kumar Jha, President, ICAN \(sixth from left\) and Joint Secretary Ms. Sushila Aryal \(fifth from right\)](#)

Launching of New Chartered Accountancy Syllabus

The Institute launched a new Chartered Accountancy Syllabus on 13th May 2025 which shall be effective from December 2025, December 2026 and June 2028 for the Foundation, Application and Advisory level under the new syllabus. The study material under the new CA syllabus was developed in technical collaboration with the Institute of Chartered Accountants in England and Wales (ICAEW). Following activities were undertaken incidental to the launching of the New Syllabus:

➤ [Press Conference on Launching Ceremony of New CA syllabus](#)

Press Conference on Launching Ceremony of New CA syllabus was conducted at Hotel Yak and Yeti, Durbar Marg on 13th May 2025. The opening session of the program was addressed by CA. Prabin Kumar Jha, President, ICAN whereby CA. Gaurab Khatriwada, Assistant Director, ICAN delivered a presentation highlighting major aspects of new CA syllabus. An open forum session was held after the presentation whereby the members of the Board of Studies answered the queries

raised by the forum. CA. Nil Bahadur Saru Magar, Vice-President summarized the program and expressed vote of thanks in the program. Altogether, 28 journalists, President, Vice-President, Council Members, Members of board of studies along with ICAN officials attended the program.



Glimpse of Press Conference on Launching of New CA Syllabus

Notice regarding Modality of New Syllabus can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/af7c897a5e12c3e6cb0d2247c978cff1.pdf>

Modality of New Syllabus can be viewed from the link below:

https://en.ican.org.np/browsable/file/general/Modality_of_New_CA_Syllabus_V_2_-_Website.pdf

The brochure of new CA syllabus can be viewed from the link below:

https://en.ican.org.np/browsable/file/general/final_Brochure_CA_Students.pdf

➤ **Online Training on New CA Syllabus of Foundation level**

An online training on New CA syllabus of Foundation level was conducted from 26th to 29th May for resource person of the concern level, in technical support ICAEW. Jonathan Mbewe and Pippa Riley, consultants from ICAEW facilitated the training. The details of the training session are presented as below:

Session / Date	Topic of the Training
1 st Session / 26 th May 2025	General Session: New syllabus, changes from current, syllabus progression, exam style and components of learning materials
2 nd Session / 27 th May 2025	Sessions for “Accounting” and “Assurance and Information Systems” modules of Foundation level
3 rd Session / 28 th May 2025	Sessions for “Business and Finance” and “Law and Taxation” modules of Foundation level
4 th Session / 29 th May 2025	General Session: Lesson plan, structuring courses, exam question styles and using the mock exams

➤ **Staff Orientation on Launch of New CA Syllabus**

The Institute conducted an orientation program as an informative discussion session related to New CA Syllabus on 23rd May 2025 at ICAN conference hall for all the staffs of ICAN. The staff in Branch office participated virtually in the program. In the program, CA. Gaurab Khatiwoda presented modality of new CA syllabus and clarified the doubts of the staff on launching of CA syllabus.

Launching of Updated 60 and 40-Hours Information Technology (IT) Training Syllabus

The Institute has developed a new syllabus for 60 and 40 hours IT training. The updated syllabus shall be applicable for the upcoming IT training batch which includes students registered for June 2025 CA examination in case of 60 hours IT training and students appearing in December 2025 CA examination in case of 40 hours IT training.

Orientation Training on Financial Statements and Audit Report

An orientation training on overview of Financial Statements and Audit Report to journalists from Society of Economic Journalists – Nepal (SEJON) was held coinciding with the Press Conference on Launching Ceremony of New CA syllabus in Kathmandu on 13th May 2025. The training was facilitated by CA. Hem Kumar Kafle.

Interaction Program with Accredited Academies

An interaction program with accredited academies was held on the topic “New CA Course: Syllabus, Modality and Effective Date” on 5th May 2025 at ICAN Head Office, Satdobato, Lalitpur. The program was attended by CA. Prabin Kumar Jha, President – ICAN, CA. Umesh Raj Pandeya, Council Member – ICAN, CA. Peeyush Anand, Council Member – ICAN, RA. Jhalak Mani Lamsal, Council Member – ICAN, concern officials from ICAN. Representatives from 5 accredited academies participated in the program.

Issuance of First Amendment to Guidelines on Anti-Money Laundering and Counter Financing of Terrorism, 2072

The Guidelines on Anti-Money Laundering and Counter Financing of Terrorism, 2072 (First Amendment 2082) has been approved by the 345th Council held on 25 April 2025. The amended Guidelines can be accessed from the link below:

https://en.ican.org.np/browsable/file/downloads/Anti_Money_Laundering_Directives.pdf

Two Days Workshop on Audit Practice Manual (APM)

The Institute organized two-day training on APM on 4th and 5th May 2025 at ICAN premises for the Chartered Accountants Members in practice. The objective of the training was to assist audit firms to carry effective and efficient audits by introducing the Audit Practice Manual and system designed to be used on audits of all general audit clients, with few customizations required for specialized audits. The two days training was facilitated by CA. Nanda Kishor Sharma whereby, the inaugural session of the training was addressed by CA. Prabin Kumar Jha, President, ICAN and RA. Dev Bahadur Bohara, Chairperson, Quality Assurance Board. Similarly, CA Surendra Bhusan Shrestha, Executive Director addressed the closing session of the training. Altogether 32 Chartered Accountants participated in the training.

Training on Audit Documentation Manual

The Institute organized a two-day Training on Audit Documentation Manual on 21st and 22nd May 2025 at ICAN Premises. The training was conducted with the objective of introducing registered auditor firms with the Audit Documentation Manual and quality assurance review procedures of the Institute with the objective of supporting the registered auditors' firms to implement audit system in their firms to carry effective and efficient audits by complying with all the required auditing and ethical standards. The training was specifically organized for Registered Auditors performing audit of entities with total assets or liabilities more than 50 crores in the preceding two financial years and thus are subject to Quality Assurance reviews in coming days. Altogether 37 members participated in the training. And the training was facilitated by CA. Sanjeev Dhakal and CA. Bharat Nepal.

Member Capacity Development Program - Chitwan

The Institute, with the objective of enhancing the capacity of members, organized a two-days training program on model financial statement prepared based on NFRS for SMEs and Consideration of misstatement scenarios in forming an audit opinion in Chitwan on 10th and 11th May 2025. CA. Prabin Kumar Jha, President along with RA. Jhalak Mani Lamsal, Council Member and Mr. Binod Prasad Neupane, Director, ICAN also addressed the program and interacted with the participating members of the program. The program was facilitated by CA. Ananda Raj Sharma Wagle, Council Member and CA. Prabin Baral. Altogether 59 members participated in the program

Member Capacity Development Program - Dhangadhi

The Institute, with the objective of enhancing the capacity of members, organized a two-days training program on model financial statement prepared based on NAS for MEs and Consideration of misstatement scenarios in forming an audit opinion in Dhangadhi on 4th and 5th May 2025. CA. Prabin Kumar Jha, President along with RA. Jhalak Mani Lamsal, Council Member and Mr. Binod Prasad Neupane, Director, ICAN also addressed the program and interacted with the participating members of the program. The program was facilitated by CA. Sanjeev Dhakal. Altogether, 49 members attended the program.

Continuing Professional Education (CPE) Training

The Institute with the objective of enhancing the capacity of members in various contemporary issues has organized Continuing Professional Education (CPE) training in Head office Kathmandu from 17th to 19th May 2025. The CPE covered topic related Preparation of NSA, NAS for NPOs, NFRS 13, Risk Based Internal Audit and provision of Labour Act, Social Security Act and Bonus Act. Altogether, 69 members participated in the CPE program.

Meeting with Public Service Commission

Mr. Binod Prasad Neupane, Director, ICAN attended the meeting called by the Public Service Commission for discussion on development of “Integrated Examination System for Recruitment of staffs by State Owned Enterprises (SOEs)” on 26th May 2025. The meeting was attended by representatives from various SOEs. The meeting decided to conduct examination of SoEs on cluster basis and the initial pilot examination for “Banking Cluster” shall be scheduled from Shrawan 2082 onwards.

Result of CA Membership Examination

The result of the CA Membership examination which was held on 16th and 17th March was published on 7th May 2025. Out of 323 candidates who applied for the CA membership examination only 247 appeared in the exam, and 43 of them qualified.

Staff Training

Mr. Surendra Paudel, Senior Officer participated in 3 Days Training of Trainers on “Adult Training & Methodologies” organized by Nepal Administrative Staff College from 26th to 28th May 2025.

MEMBERS' UPDATE

Name and Membership Number of New Chartered Accountant (CA) Members

The Institute registered Chartered Accountant Members pursuant to Section 16(2) of the Nepal Chartered Accountants Act, 1997. New CA Membership issued during the month of May 2025 is presented on the table below:

S.N.	Membership No.	Members Name	S.N.	Membership No.	Members Name
1	CA-2416	Anuraj Basnet	10	CA-2425	Rabindra Pokhrel
2	CA-2417	Atish Ratna Shakya	11	CA-2426	Amir Khan

S.N.	Membership No.	Members Name	S.N.	Membership No.	Members Name
3	CA-2418	Sreeju Nepal	12	CA-2427	Prabhat Ranjan Thakur
4	CA-2419	Kritagya Pyakurel	13	CA-2428	Bishal Lohia
5	CA-2420	Amrit Kumar Chhetri	14	CA-2429	Dipendra Bhusal
6	CA-2421	Dhananjaya Poudel	15	CA-2430	Dinesh Kumar Chauhan
7	CA-2422	Kshitij Timalisina	16	CA-2431	Ashish Chandra Neupane
8	CA-2423	Vijuwal Poudel	17	CA-2432	Kalpna Khadka
9	CA-2424	Bishesh Shrestha	18	CA-2433	Roshan Kumar Yadav

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 the month of May 2025 is presented in the table below:

S.N.	Membership No.	Members Name	S.N.	Membership No.	Members Name
1	CA-408	Krishna Prasad Lamichhane	3	CA-1441	Sangam Raj Sipkhan
2	CA-1439	Subash Ghimire	4	CA-1483	Manoj Mandal

Name and Membership Number of New Certificate of Practice (CoP) issued Member

The Institute issued Certificate of Practice to the Chartered Accountant Members pursuant to Section 28 of the Nepal Chartered Accountants Act, 1997. The New Certificate of Practice issued during the month of May 2025 is presented on the table below:

S.N.	Membership No.	Members Name	S.N.	Membership No.	Members Name
1	CA-2140	Madhav Pokharel	5	CA-2386	Kashinath Dhakal
2	CA-2230	Deepak Kumar Dev	6	CA-2396	Sandesh Badal
3	CA-2290	Rajendra Kunwar	7	CA-2397	Yogesh Neupane
4	CA-2339	Deepak Kharel	8	CA-2399	Sneha Shrestha

Name of New Accounting Firms

The Institute issued registration of Auditing Firms pursuant to Section 28A of the Nepal Chartered Accountants Act, 1997. New firm registration during the month of May 2025 is presented in the table below:

S.N.	Firm No.	Firm Name	S.N.	Firm No.	Firm Name
1	1403	Deepak Kharel & Associates	5	1406	Neupane Y. & Associates
2	1404	Badal Associates	6	1407	D. K. Dev & Associates
3	1405	K. Dhakal & Associates	7	1408	R. Kunwar & Associates
4	6299	Naw Raj Subedi & Associates	8	6300	Jagadishwor & Associates

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 the list of members during the month of May 2025 are presented in the table below:

S.N.	Membership No.	Members Name	Class
1	RA-2689	BHAGAWATI PRASAD SHARMA	RA- "D Class"

ICAN NOTICE AND UPDATES

Examination Schedule of the Chartered Accountancy, CA Membership for ACCAs and RA Upgrading, June 2025

The Institute has issued notice for examination schedule of the Chartered Accountancy, CA Membership for ACCA and RA Upgrading, June 2025. The notice of the same can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/55a67390ea3f5c47b2247b898c5b6052.pdf>

Publication of SAFA Guidelines for Best Presented Annual Reports 2024

The Institute has issued notice regarding publication of SAFA Guidelines for Best Presented Annual Reports 2024. The notice can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/c79b447010e1fe9bc084a364aff9ea1e.pdf>

Notice for Listing in Standing List of Vendors for FY 2082/83

The Institute has issued notice inviting a listing of vendors under various categories for Fiscal year 2082/83. The notice of the same can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/5066fae043f0bdc194e7ac0acc6663ef.pdf>

Vacancy Announcement for the Position of the Executive Director

The Institute has issued a notice announcing vacancy for the position of the Executive Director. The notice of the same can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/a29f4e2a3d5261babf30887838d337cb.pdf>

Extension of Registration in Chartered Accountancy Professional Course - Foundation Level

The Institute has issued a notice regarding extension of registration in Chartered Accountancy Professional Course - Foundation Level until 5:00 PM on June 10, 2025 (27 Jestha, 2082). The notice of the same can be viewed from the link below:

<https://en.ican.org.np/uploads/downloads/files/3/e729ff0e2863e5a0e69b8f2cb2507e69.pdf>

NATIONAL NEWS AND UPDATES

Federal Budget 2082/83 Unveiled

The Federal Budget for Fiscal Year 2082/83 was tabled by Hon'ble Finance Minister Mr. Bishnu Prasad Paudel in the House of Representatives and National Assembly on 29th May 2024 (2082/02/15). Link to access Budget Speech FY 2082/83: <https://mof.gov.np/content/1523/budget-speech-2082-83/>

Link to access Finance Bill 2082

<https://hr.parliament.gov.np/uploads/attachments/daf5inq7ijznfdzk.pdf>

Current Macroeconomic and Financial Situation of Nepal

The Nepal Rastra Bank has published current macroeconomic and financial situation of Nepal based on nine-month data ending on Mid-April 2024/25. The data can be viewed from the link below:

<https://www.nrb.org.np/contents/uploads/2025/05/Current-Macroeconomic-and-Financial-Situation-English-Based-on-Nine-Months-data-of-2024.25-1.pdf>

Third Quarter Review of Monetary Policy 2081-82

The Nepal Rastra Bank has published third quarter review of Monetary Policy 2081/82. The quarterly review can be viewed from the link below:

https://www.nrb.org.np/contents/uploads/2025/05/MP_Q3_2082_Final-1.pdf

Amendment In Unified Directives, 2081 Issued to A, B and C Class Banks and Financial Institutions

The Nepal Rastra Bank has issued circular regarding amendments in Unified Directives, 2081 issued to A, B and C Class Bank and Financial Institutions. The circular can be viewed from the link below:

<https://www.nrb.org.np/contents/uploads/2025/05/Circular-12-Upload.pdf>

Approval For Issuance of Green Bond

The Securities Board of Nepal has granted permission to a listed company for the issuance of Green Bond under the provisions of Securities Registration and Issuance Regulations, 2073 for first time in Nepal . The news can be viewed from the link below:

<https://www.sebon.gov.np/news/regarding-the-issue-approval-of-green-bond>

Issuance of Second Amendment to the Directive on the Establishment and Operation of Foreign Employment Term Life Insurance Collective Insurance Fund (Pull), 2081

The Nepal Insurance Authority has issued Directive on the Establishment and Operation of Foreign Employment Term Life Insurance collective Insurance Fund (Pull), 2081 (Second Amendment, 2082). The Directive can be viewed from the link below:

https://nia.gov.np/Admin/images/Law/Directive/6811eb8ae9c21_1746004874.pdf

Issuance of Excise Duty Directive, 2068 (Amended Edition, 2081)

The Inland Revenue Department (IRD) has issued an Excise Duty Directive, 2068 (Amended Edition, 2081). The Amended Edition can be viewed from the link below:

<https://ird.gov.np/public/pdf/317444790.pdf>

Notice Regarding List of Taxpayers with Long-Overdue of Vat Return Filing

The Inland Revenue Department (IRD) has issued a notice publishing the list of tax payers who have not filed their VAT returns for long period. The notice can be viewed from the link below:

<https://ird.gov.np/public/pdf/1218720749.pdf>

Instruction of the Company Registrar to all the Companies to Collect Details of the Beneficial Owner (Beneficiary)

The Office of the Company Registrar has issued notice regarding instruction of the Registrar to all the registered companies for collection of details of actual beneficial owner (Beneficiary) of the companies. The Instruction can be viewed from the link below:

<https://ocr.gov.np/content/25/company-registrar-s-direction-of-company-registration-in/>

Format of Application for Deregistration of Company

The Office of the Company Registrar has issued notice regarding format for application of deregistration of the company. The notice can be viewed from the link below:

<https://ocr.gov.np/content/26/the-petitional-application-and-pattern-for-the/>

INTERNATIONAL NEWS, EVENTS AND UPDATES

Recent in IFAC Knowledge Gateway

The latest research and publications updated in IFAC Knowledge Gateway during the month of May 2025 are outlined below for reference:

- [The State of Play: Sustainability Disclosure and Assurance](#)
- [The State of Play in Sustainability Assurance](#)

Recent Article published in IFAC

- [The role of accountancy professionals in detecting and preventing fraud, in a digital landscape: a systematic literature review](#)
- [Sustainability Reporting in Türkiye: A Localized Approach to Global Alignment](#)
- [European bodies stress the importance of corporate governance frameworks](#)

Recording

- [Webinar Recordings Available: Elevating Education to Meet Global Sustainability Demands](#)

More Global Companies Seek Assurance on Sustainability Reporting, Study by IFAC, AICPA & CIMA Shows

Almost 3-in-4 of the largest global companies sought assurance on some aspect of their sustainability disclosures, according to an updated report from the International Federation of Accountants (IFAC) and AICPA & CIMA. Seventy-three percent of large companies from G20 countries obtained assurance on their sustainability disclosures in 2023, up from 69 percent the previous year, according to the report, [The State of Play: Sustainability Disclosure and Assurance, \(Five-Year Trends and Analysis, 2019-2023\)](#). Five years ago, that number stood at 51 percent. Most of the assurance then and now is of limited scope. The study marks the fifth annual benchmark that now includes 2023 data. Further details can be viewed from the link below:

<https://www.ifac.org/news-events/2025-05/more-global-companies-seek-assurance-sustainability-reporting-study-ifac-aicpa-cima-shows>

IAASB Announces Withdrawal of ISAE 3410 for Assurance Engagements on Greenhouse Gas Statements

The International Auditing and Assurance Standards Boards (IAASB) has approved the withdrawal of International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*. This decision follows the approval and certification in 2024 of the International Standard on Sustainability Assurance (ISSA)TM 5000, *General Requirements for Sustainability Assurance Engagements*. ISSA 5000 addresses assurance of all types of sustainability information, including greenhouse gas emissions, regardless of how that information is presented. It is effective for assurance engagements on sustainability information reported for periods beginning on or after December 15, 2026, or at a specific date on or after December 15, 2026. Consequently, the withdrawal of ISAE 3410 will take effect from the effective date of ISSA 5000. Further details can be viewed from the link below:

<https://www.iaasb.org/news-events/2025-05/iaasb-announces-withdrawal-isae-3410-assurance-engagements-greenhouse-gas-statements>

New FAQ on Going Concern Now Available from IAASB

The International Auditing and Assurance Standards Board (IAASB) has published a new [Frequently Asked Questions \(FAQ\) document](#) to support stakeholders as they implement [International Standard on Auditing 570 \(Revised 2024\)](#), *Going Concern*. Further details can be viewed from the link below:

<https://www.iaasb.org/news-events/2025-05/new-faq-going-concern-now-available-iaasb>

SAC Press Release: IAASB-IESBA Stakeholder Advisory Council Advises on Advancing Standard Setting in the Public Interest

The Stakeholder Advisory Council (SAC) of the International Auditing and Assurance Standards Board (IAASB) and the International Ethics Standards Board for Accountants (IESBA) convened in New York on May 5-6 providing strategic advice to the two boards on key challenges and opportunities in global standard setting for audit, assurance and ethics, including independence. Further details can be viewed from the link below:

<https://www.iaasb.org/news-events/2025-05/sac-press-release-iaasb-iesba-stakeholder-advisory-council-advises-advancing-standard-setting-public>

IESBA Staff Releases Q&As on the Tax Planning and Related Services Standards in the IESBA Code

The Staff of the International Ethics Standards Board for Accountants (IESBA) released a [questions and answers \(Q&A\) publication](#) to support the adoption and implementation of the [IESBA Tax Planning and Related Services Standards on May 08th 2025](#). The standards provide a principles-based framework and a global ethical benchmark to guide professional accountants in public practice and in business when they provide tax planning services or perform tax planning activities, respectively. The Tax Planning and Related Services standards come into effect July 1, 2025. Further details can be viewed from the link below:

<https://www.ethicsboard.org/news-events/2025-05/iesba-staff-releases-qas-tax-planning-and-related-services-standards-iesba-code>

IPSASB Proposes Aligning Materiality Definition Across the Conceptual Framework and IPSAS Accounting Standards

The International Public Sector Accounting Standards Board (IPSASB) has released the [IPSAS Exposure Draft \(ED\) 93, Definition of Material \(Amendments to IPSAS 1, IPSAS 3, and the Conceptual Framework\)](#) for public comment.

This ED seeks to provide more consistent guidance on materiality across the IPSASB's financial reporting literature to assist entities in its application, and help them to develop clearer, more useful financial reports. Further details can be viewed from the link below:

<https://www.ipsasb.org/news-events/2025-05/ipsasb-proposes-aligning-materiality-definition-across-conceptual-framework-and-ipsas-accounting>

New Educational Materials to Support Implementation of the IFRS for SMEs Accounting Standard

The IFRS Foundation has published new educational materials to support the application of Section 11 *Financial Instruments* of the third edition of the *IFRS for SMEs* Accounting Standard.

The new resources are:

- a [webcast providing an overview of the amendments to Section 11](#); and
- an updated [Educational Module 11 Financial Instruments](#).

These educational materials are intended to assist SMEs in applying the third edition of the Standard. Further details can be viewed from the link below:

<https://www.ifrs.org/news-and-events/news/2025/05/educational-materials-ifrs-smes-accounting-standard/>

IFRS Foundation Publishes Educational Material about Greenhouse Gas Emissions Disclosure Requirements in IFRS S2

The IFRS Foundation has published [educational material](#) about the requirements in IFRS S2 *Climate-related Disclosures* related to measurement and disclosure of greenhouse gas (GHG)

emissions on May 29th 2025. This material is structured as questions and answers about the requirements for an entity to disclose its GHG emissions in accordance with IFRS S2.

<https://www.ifrs.org/news-and-events/news/2025/05/educational-material-ghg-ifrs-s2/>

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