UPHOLDING PUBLIC TRUST AND TRANSFORMING ECONOMIES

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

www.ican.org.np

ICAN E-NEWS

Year 9, Volume 11
1 November 2026

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

INSIDE THIS ISSUE:

Institutional Activities (Pg. 1-6) | Members' Update (Pg. 6-8) | ICAN Notice and Updates (Pg. 8-9) | National News and Updates (Pg. 9-10) | International News, Events and Updates (Pg. 10-12)

INSTITUTIONAL ACTIVITIES

Courtesy Meeting Held with World Bank and ADB Officials

The Institute held a courtesy meeting with representatives of the World Bank and the Asian Development Bank (ADB) on 7 October 2026. The meeting focused on the draft Report on the Observance of Standards and Codes (ROSC) Assessment, the implications of Artificial Intelligence (AI) for the accounting profession, and recent developments in Public Financial Management (PFM).



Glimpse of the Meeting with the World Bank and the Asian Development Bank

The meeting was attended by President CA Ananda Raj Sharma Wagle, Vice President CA Hem Kumar Kafle, Past President CA Prabin Kumar Jha, Executive Director CA Bimal Dangol, Director Mr. Binod Prasad Neupane, and Director CA Kiran Kumar Khatri from ICAN. The World Bank was represented by Hisham Waly, Michael Wells, Tanuj Mathur, Timila Shrestha, Shruti Dhungel, CA Prakash Jung Thapa,

and CA Bishwa Raj Basaula, while Aaron Cruz and Julitta Ponniah represented the ADB. The meeting reaffirmed the importance of continued engagement and collaboration in strengthening professional standards, addressing emerging technological developments, and advancing improvements to public financial management in Nepal.

Meeting with Representatives of the British Embassy, Kathmandu

The ICAN management team met with representatives of the British Embassy, Kathmandu on 1 October 2026. The meeting reviewed the progress, achievements, challenges, and key lessons of the Public-School Audit Improvement Project, undertaken as part of the Public Financial Management Support Facility (PFMSF) implemented by Alinea International Ltd. under the British Embassy Kathmandu's Public Financial Management (PFM) Program.

CA Bimal Dangol, Executive Director; Mr. Binod Prasad Neupane, Director; CA Kiran Kumar Khatri, Director; and CA Rakshya Kharel, Assistant Director, represented ICAN, while Ms. Shahnaz Karim, Governance Advisor, and Ms. Sallu Pradhan, Program Manager, represented the British Embassy.

ICAN Represented at the 94th SAFA Board and Committee Meetings

An ICAN delegation attended the 94th Board Meeting of the South Asian Federation of Accountants (SAFA), along with the related committee meetings, held in Colombo, Sri Lanka, on 10 and 11 October 2026.

The meeting brought together representatives of professional accountancy bodies from Bangladesh, India, Nepal, Pakistan, Sri Lanka, and the Maldives to discuss key priorities and the future direction of the accountancy profession in South Asia. The meeting was led by SAFA President Md. Humayun Kabir and SAFA Vice President CA Prabin Kumar Jha.



Glimpse of the 94th SAFA Board Meeting in Colombo, Sri Lanka

The ICAN delegation was led by President CA Ananda Raj Sharma Wagle and comprised Vice President CA Hem Kumar Kafle, Council Members CA Umesh Raj Pandeya and RA Bharat Kumar Shrestha, and Joint Director CA Nilesh K.C.

In addition to the SAFA Board and Committee meetings, the program included the SAFA Meeting of Top Leaders in Accountancy and the SAFA Women Leadership Awards 2026. The event provided an important platform for strengthening regional cooperation, exchanging professional insights, and advancing the accountancy profession across South Asia, while also recognizing women leaders in the accountancy profession in the region.

National Conference on ESG, Climate Reporting and Sustainable Finance

The Institute, with the support of the World Bank, Nepal, organized a National Conference on the theme "ESG, Climate Reporting and Sustainable Finance" on 2 October 2026 at Hotel Yak & Yeti, Kathmandu. The conference featured four technical sessions with presentations by CA Narendra Bhattarai, Past President, ICAN; CA Bidur Luitel, Practicing Chartered Accountant; Dr. Divaldo Rezende, International Expert in Carbon Markets and Climate Finance; and CA Prabin Kumar Jha, Council Member and Past President, ICAN. These were followed by two panel discussions on public sector climate reporting and the role of professional accountants in carbon accounting and governance reporting, moderated by CA Ananda Raj Sharma Wagle, President, ICAN, and CA Hari Kumar Silwal, Council Member, ICAN.



Glimpse of the National Conference on ESG, Climate Reporting and Sustainable Finance

The discussions brought together experts and representatives from key regulatory bodies, financial institutions, development partners and the energy sector. The conference was attended by 151 participants, including ICAN members, regulators, public sector officials, bankers and development partners.

ICAN Signs MoU with BIC Technology Private Limited

The Institute and BIC Technology Private Limited (Tigg) have signed a Memorandum of Understanding (MoU) to promote cloud-based accounting solutions and accelerate digital transformation in Nepal's accounting profession. The collaboration aims to provide complimentary access to Tigg for eligible practicing firms and ICAN students, alongside initiatives to strengthen digital competencies, foster innovation, and enhance practical learning opportunities.



Glimpse of the MoU Signing between ICAN and BIC Technology

ICAN Contributes to Workshop on Public Asset Management Policy

The Policy Research Institute organized a workshop on Public Asset Management Policy on 6 October 2026 at its office in Kathmandu. The workshop aimed to establish the basis for drafting the Public Asset Management Policy.

CA Thakur Prasad Adhikari, Council Member, and CA Amrita Thapa, Assistant Director, represented the Institute at the workshop. Subsequently, the Institute submitted a report containing its suggestions for drafting the Public Asset Management Policy.

Results of PFM Certification Course Examination Published

The results of the PFM Certification Course Examination held on 26 September 2026 were published on 15 October 2026. Of the 30 candidates who appeared, 29 passed the examination. The list of successful candidates is presented below:

SN	Membership Number	Name of Member	SN	Membership Number	Name of Member
1	CA-1893	Anisha Khanal	16	CA-2609	Niranjan Dallakoti
2	CA-2328	Achyut Koirala	17	CA-1699	Prahalad Shrestha
3	CA-2003	Ananta Bijaya Dauliya	18	CA-515	Ramesh Neupane

SN	Membership Number	Name of Member	SN	Membership Number	Name of Member
4	CA-828	Anil Basnet	19	CA-795	Resham Krishna Som Poudel
5	CA-1130	Arun Kumar Sah	20	CA-1384	Sagun Khanal
6	CA-2586	Bimala Bhandari	21	CA-2128	Saurab Kandel
7	CA-2713	Binod Kumar Mahatara	22	CA-1891	Shreeya Kharbuja
8	CA-2694	Deepak Kc	23	CA-1546	Subhan Pandit
9	CA-2171	Ganesh Bhattarai	24	CA-409	Suman Dangol
10	CA-737	Jin Karki	25	CA-2063	Suman Nepal
11	CA-868	Kamana Shrestha	26	CA-966	Tripti D.C.
12	CA-2368	Krishna Prasad Sharma	27	ICAI 429623	Durga Dutt Regmi
13	CA-2140	Madhav Pokharel	28	N/A	Binod Panta
14	CA-1694	Nabin Devkota	29	N/A	Sanjiv Acharya
15	CA-1974	Niraj Ghimire			

Online CPE Training

The Institute organized a three-day online CPE training from 9 to 11 October 2026. The sessions covered contemporary topics, including Practical Issues in VAT Compliance (including recent changes), AI Applications in Accounting and Auditing, and General Application of the Code of Ethics 2023 issued by ICAN. The sessions were facilitated by CA Shesh Mani Dahal, Dr. Manoj Shakya and CA Sanjeev Dhakal, and were attended by 218 members.

SAFA Webinar on ESG Framework for Public Sector Entities Held

The Public Sector Advisory Committee of SAFA organized a webinar on "ESG Framework for Public Sector Entities" on 27 October 2026, on the occasion of the publication of SAFA's ESG Framework for Public Sector Entities of the South Asian Region. The webinar brought together perspectives from SAFA member bodies to share ideas and insights on integrating environmental, social, and governance (ESG) principles into public sector entities.

CA Thakur Prasad Adhikari, Council Member of the Institute, represented ICAN as a speaker at the webinar and delivered a technical presentation on "From Commitment to Consequence: Advancing ESG Accountability Across Nepal's Public Sector Entities."

SAFA Women Leadership Committee Entrepreneurship Program

The SAFA Women Leadership Committee Entrepreneurship Program was held on 14 October 2026. CA Srijana Gautam, Director, Nepal Rastra Bank, represented ICAN as a speaker at the program and delivered a session on "Finance and Accounting Services – Technology-specific Software Knowledge for Accounting Services."

ICAN Director Nominated as Expert Member

The Ministry of Finance has formed a sub-committee under the Government Investment Management Committee to implement government investment management activities in Hetauda Cement Industry Limited and Udayapur Cement Industry Limited.

In this context, CA Kiran Kumar Khatri, Director of the Institute, has been nominated as an expert member of the sub-committee to represent the Institute, at the request of the Government Investment Management Section of the Ministry of Finance.

ICAN Represented at SAFA BPA Conference Marking in Bangladesh

The Conference Marking Session for the SAFA Best Presented Annual Report Awards, Integrated Reporting Award, and SAARC Anniversary Award for Corporate Governance Disclosures Competition 2025 was held from 27 October to 1 November 2026 at the office of the Institute of Chartered Accountants of Bangladesh in Dhaka. The session moderates the evaluation results of the annual reports of participating companies and recommends the award winners to the SAFA Board. CA Rakshya Kharel, Assistant Director, represented ICAN at the Conference Marking Session.



Glimpse of Technical Officials of SAFA Member Bodies during the SAFA BPA Conference Marking 2025 at the premises of CA Bangladesh

Staff Training in Negotiation Skills

A team of ICAN staff participated in a training program on Negotiation Skills organized by the Nepal Administrative Staff College from 6 to 8 October 2026 in Kathmandu. CA Asmita Dhakal, Joint Director; Ms. Pragya Aryal, Deputy Director; CA Prapanna Gautam, Deputy Director; Ms. Samita Dongol, Senior Officer; and Mr. Bhakta Bahadur Karki, Senior Officer, participated in the training program.

Staff Training in Social Media Marketing

A team of ICAN staff participated in a 15-day training program on Social Media Marketing organized by Broadway Infosys Pvt. Ltd. Ms. Aaditi Khanal, Senior Officer, and Mr. Kishor Parajuli, Officer, participated in the training program.

MEMBERS' UPDATE

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

The Institute registered new Chartered Accountant (CA) members pursuant to Section 16(2) of the Nepal Chartered Accountants Act, 1997. The new CA memberships issued during October 2026 are presented in the table below:

S.N.	Membership No.	Member Name	S.N.	Membership No.	Member Name
1	CA-2865	Rohan Manandhar	15	CA-2879	Bibek Adhikari
2	CA-2866	Asmita Gautam	16	CA-2880	Nishant Raj Aryal
3	CA-2867	Aashish Chhetri	17	CA-2881	Neha Joshi
4	CA-2868	Biraj Giri	18	CA-2882	Ashim Rijal
5	CA-2869	Roshan Chhetri	19	CA-2883	Kamana Pokharel
6	CA-2870	Pratik Man Rajbanshi	20	CA-2884	Bijaya Thing Tamang
7	CA-2871	Indira Khakurel	21	CA-2885	Anjila Maharjan
8	CA-2872	Madalsha Chachan	22	CA-2886	Sushil Khanal
9	CA-2873	Rajan Poudel	23	CA-2887	Shreya Rajbhandari
10	CA-2874	Saurav Yadav	24	CA-2888	Kaushal Dahal
11	CA-2875	Sangita Sharma	25	CA-2889	Sushil Timalsina
12	CA-2876	Prashant Poudel	26	CA-2890	Jason Neupane
13	CA-2877	Bikash Kumar Bhagat	27	CA-2891	Nirajan Kumar Jha
14	CA-2878	Pratikshya Poudel			

Name and Membership Number of Members Issued a New Certificate of Practice (CoP)

The Institute issued Certificates of Practice to members pursuant to Section 28 of the Nepal Chartered Accountants Act, 1997. The new Certificates of Practice issued during October 2026 are presented in the table below:

S.N.	Membership No.	Member Name	S.N.	Membership No.	Member Name
1	CA-661	Baikuntha Bahadur Adhikari	15	CA-2774	Lionel Tapendra Bam
2	CA-1939	Ujwal Baiju	16	CA-2777	Shadananda Ghimire
3	CA-2696	Rishi Ram Neupane	17	CA-2797	Suman Kafle
4	CA-2702	Samyak Bajracharya	18	CA-2800	Samir Khatri
5	CA-2741	Rajesh Dulal	19	CA-2801	Yougesh Khatiwada
6	CA-2742	Archana Dev	20	CA-2805	Avinash Kumar Singh
7	CA-2749	Ranjeet Devkota	21	CA-2816	Bikal Bhujel
8	CA-2751	Kritesh Koirala	22	CA-2836	Deepjyoti Dahal
9	CA-2754	Subash Timilsina	23	CA-2838	Rishab Dahal
10	CA-2755	Nikshyaman Singh Karki	24	CA-2839	Bikesh Shrestha
11	CA-2762	Pramod Pokhrel	25	CA-2848	Susmita Sapkota
12	CA-2764	Prasanna Maharjan	26	CA-2852	Aashish Nepal
13	CA-2771	Saugat Shrestha	27	CA-2853	Tapendra Neupane
14	CA-2773	Rupesh Tiwari	28	CA-2861	Shekhar Banjade

Name of New Accounting Firms

The Institute registered new Auditing Firms pursuant to Section 28A of the Nepal Chartered Accountants Act, 1997. The firms registered during October 2026 are presented in the table below:

S.N.	Firm No.	Firm Name	S.N.	Firm No.	Firm Name
1	1566	Ujwal Baiju & Associates	13	1578	Prasanna & Associates
2	1567	Rajesh Dulal & Associates	14	1579	Shadananda Ghimire & Associates
3	1568	Kritesh Associates	15	1580	Deepjyoti & Associates
4	1569	Lionel & Associates	16	1581	Susmita Sapkota & Associates
5	1570	Tapendra Neupane & Associates	17	1582	R R Neupane & Associates
6	1571	Shekhar Banjade & Associates	18	1583	Suman Kafle & Associates
7	1572	Tiwari Rupesh & Associates	19	1584	Subash Timilsina & Associates
8	1573	Aashish Nepal & Associates	20	1585	Samyak Bajracharya & Associates
9	1574	Ranjeet Devkota & Associates	21	1586	Baikuntha & Associates
10	1575	Pramod Pokhrel & Associates	22	1587	Y K Associates
11	1576	Samir Khatri & Associates	23	1588	Bikal Bhujel & Associates
12	1577	Bikesh Shrestha & Associates	24	1589	S G A S & Associates

Name and Membership Number of New Fellow Chartered Accountant (FCA) Members

The Institute registered Fellow Chartered Accountants pursuant to Section 17(b) of the Nepal Chartered Accountants Act, 1997. The new Fellow Chartered Accountant memberships issued during October 2026 are presented in the table below:

S.N.	Membership No.	Member Name
1	CA-857	Nikita Agrawal
2	CA-949	Kripa Shrestha
3	CA-1637	Birendra Gharti Magar

ICAN NOTICE AND UPDATES

Notice to Students: Applicability of Syllabus for December 2026 Examination

The Institute of Chartered Accountants of Nepal (ICAN) has published a notice regarding the applicability of the syllabus for the December 2026 examination. The notice can be viewed at the link below:
https://en.ican.org.np/_uploads/_downloads/_files/3/1d54a53bb12133f7206dcea1bad68ecc.pdf

Notice Regarding Extension of Application for Scholarship in Chartered Accountancy Course (Application Level)

ICAN has extended the application period for scholarships under the ICAEW Foundation Bursary for new students enrolling in the Application Level of the Chartered Accountancy (CA) course. Further information can be viewed at the link below:
https://en.ican.org.np/_uploads/_downloads/_files/3/e178e6b2c1f4778d9094fb6200b5e578.pdf

Notice to Members: Call for Research Papers – ICAN Research Symposium 2026

The Institute of Chartered Accountants of Nepal (ICAN) is pleased to announce that it is organizing its first Research Symposium for members. Further information can be viewed at the link below:

https://en.ican.org.np/_uploads/_downloads/_files/3/6ec581af6964ee4aa982139b28973b89.pdf

Notice Regarding Submission of Online Examination Form for January 2027 Examination

The Institute of Chartered Accountants of Nepal (ICAN) has published a notice regarding the submission of online examination forms for the January 2027 examination. The notice can be viewed at the link below:
https://en.ican.org.np/_uploads/_downloads/_files/3/20eee8e7c329a7f985daa01824f2109f.pdf

NATIONAL NEWS AND UPDATES

Amendment to Unified Directives, 2082 Issued to A, B and C Class Banks and Financial Institutions

The Nepal Rastra Bank has issued a circular amending the Unified Directives, 2082 issued to A, B and C Class Banks and Financial Institutions. The circular can be viewed at the link below:
https://www.nrb.org.np/contents/uploads/2026/10/Circular-4-F.pdf

Amendment to Unified Directives, 2082 Issued to Infrastructure Bank

The Nepal Rastra Bank has issued a circular amending the Unified Directives, 2082 issued to the Infrastructure Bank. The circular can be viewed at the link below:
https://www.nrb.org.np/contents/uploads/2026/10/NIFRA-CCYB-F.pdf

Amendment to Unified Directives, 2082 Issued to D Class Microfinance Financial Institutions

The Nepal Rastra Bank has issued a circular amending the Unified Directives, 2082 issued to D Class Microfinance Financial Institutions. The circular can be viewed at the link below:
https://www.nrb.org.np/contents/uploads/2026/10/Circular_RasuwaFlood_D.pdf

Procedure for Purchase, Storage, and Sale of Gold, Silver, and Other Precious Metals, 2083

The Nepal Rastra Bank has issued the Procedure for Purchase, Storage, and Sale of Gold, Silver, and Other Precious Metals, 2083. The document can be viewed at the link below:
https://www.nrb.org.np/contents/uploads/2026/10/Gold-Silver-purchase-Karyabidhi-2083-approved-by-Mgmt.-Committee-1.pdf

SEBON Introduces Institutional Investor Policy, 2083

The Securities Board of Nepal (SEBON) has introduced the Institutional Investor Policy, 2083 to expand and systematize the entry of institutional investors into the securities market. The policy document can be accessed at the link below:
https://www.sebon.gov.np/uploads/2026/10/15/mbSrowEib3c1wtVTSUtOk85BWBAVUgcsZN3lIXc5.pdf

Implementation of the Directive on Prevention of Money Laundering and Financing of Terrorism, 2083

The Securities Board of Nepal has implemented the Directive on Prevention of Money Laundering and Financing of Terrorism, 2083. The notice can be viewed at the link below:
https://www.sebon.gov.np/uploads/2026/10/16/2zMyPv0GCOY1ik1vxhJRqc74V2nSM1m9tkYahEWq.jpg

SEBON Invites Suggestions on Draft Collective Investment Fund Policy, 2083

The Securities Board of Nepal has issued a notice inviting suggestions on the draft Collective Investment Fund Policy, 2083. The notice can be accessed at the link below:
https://www.sebon.gov.np/news

Notice to Simplify Insurance Claim Payments

The Nepal Insurance Authority has issued a circular to simplify insurance claim payments for victims of the Rasuwa flood. The notice can be accessed at the link below:
https://nia.gov.np/Admin/images/Law/Circular/6abf5cbd3a88f_1790926013.pdf

Seventh Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF)

The three-day 7th Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF) concluded in Jakarta, Indonesia, on 15 October 2026. Dr. Bhishma Kumar Bhusal, Director General, Inland Revenue Department, Nepal, and Immediate Past Chair of the BRITACOM Council, delivered a keynote address at the opening ceremony of the Forum. The keynote can be accessed at the link below: https://ird.gov.np/content/13678/speech/

Informational Booklet on Tax Exemptions, Concessions, and Other Provisions under the Finance Act, 2083

The Inland Revenue Department has published an informational booklet on tax exemptions, concessions and other provisions under the Finance Act, 2083. The booklet can be viewed at the link below:
https://ird.gov.np/content/13670/economic-act--2083-information-manual-on-tax/

Grant Agreement Signed Between the Government of Nepal and Japan

The Grant Agreement between the Government of Nepal and the Government of Japan for "The Project for the Improvement of Air Traffic Control Facilities at Tribhuvan International Airport" has been signed. Further details can be accessed at the link below:
https://mof.gov.np/content/1831/subsidy-agreement-concluded-between-government-of-nepal/

Nepal and World Bank Partner to Develop Earthquake Catastrophe Bond

Nepal and the World Bank have announced a partnership to develop a catastrophe bond for earthquake-related risk. The related press release can be accessed at the link below:
https://mof.gov.np/content/1837/nepal-and-the-world-bank-announced-a/

INTERNATIONAL NEWS, EVENTS AND UPDATES

Recent Updates in the IFAC Knowledge Gateway

The latest research, publications, articles and other updates published in the IFAC Knowledge Gateway during October 2026 are listed below for reference:

- Client Classification Tool for SMPs
- The Test Below the Threshold: SMEs, Value Chain and the Professional Accountant
- Thriving Together: 6 Principles for a Resilient Accountancy Profession
- ICAI's Enduring Role in Advancing the Profession and Public Trust

Former ISSB Vice-Chair Jingdong Hua and ISSB Member Hiroshi Komori Appointed as Senior Advisers

Former ISSB Vice-Chair Jingdong Hua and ISSB Member Hiroshi Komori have been appointed as Senior Advisers following the conclusion of their terms as Board members on 30 September 2026. Further information can be accessed at the link below:
https://www.ifrs.org/news-and-events/news/2026/10/jingdong-hua-hiroshi-komori-appointed-senior-advisers/

New Global Principles from IFAC Put People at the Heart of a Thriving Accountancy Profession

New global principles launched by the International Federation of Accountants (IFAC) put the shared responsibility into practice. *Thriving Together: 6 Principles for a Resilient Accountancy Profession* provides organizations, leaders, and individuals with a practical framework for creating healthy and sustainable professional environments. Further details can be viewed at the link below:
https://www.ifac.org/news-events/2026-10/new-global-principles-ifac-put-people-heart-thriving-accountancy-profession

IOSCO World Investor Week Series: What Accountants Can Teach Every Investor

IFAC has released a new video for IOSCO World Investor Week 2026. The video, **"What Accountants Can Teach Every Investor,"** explores how an accounting mindset can make anyone a more informed investor. Further details can be accessed at the link below:
https://www.ifac.org/knowledge-gateway/discussion/iosco-world-investor-week-series-what-accountants-can-teach-every-investor

IAASB Launches Interactive Digital Technology Catalog

The International Auditing and Assurance Standards Board (IAASB) has launched an interactive digital version of its Technology Catalog, making it easier for stakeholders to explore emerging technologies and related developments affecting audit and assurance—and see how the IAASB is considering them across its work program. Further details can be viewed at the link below:
https://www.iaasb.org/news-events/2026-10/iaasb-launches-interactive-digital-technology-catalog

IAASB Proposes Revisions to ISA 330, ISA 500, and ISA 520

The IAASB has proposed revisions to ISA 330, ISA 500, and ISA 520. Further details can be accessed at the link below:
https://www.iaasb.org/news-events/2026-10/special-edition-enews-proposed-revisions-isa-330-isa-500-and-isa-520

IPSASB Recognized with ISAR Honours for Advancing Sustainability Reporting Globally

The International Public Sector Accounting Standards Board (IPSASB) has received a 2026 International Standards of Accounting and Reporting (ISAR) Honours recognition from UN Trade and Development (UNCTAD) for its work developing IPSASB SRS 1, *Climate-related Disclosures*, the first global sustainability reporting standard designed specifically for the public sector. Further information is available at the link below:
https://www.ipsasb.org/news-events/2026-10/ipsasb-recognized-isar-honours-advancing-sustainability-reporting-globally

IFRS Accounting Taxonomy Update – Regulatory Assets and Regulatory Liabilities, Translation to a Hyperinflationary Presentation Currency and Amendments to IFRS 19

The International Accounting Standards Board (IASB) is considering changes to the IFRS Accounting Taxonomy resulting from new and amended IFRS Accounting Standards. Further details are available at the link below:
https://www.ifrs.org/projects/work-plan/ifrs-accounting-taxonomy-update-regulatory-assets-and-regulatory/

IASB Research Forum 2027—Call for Papers

The International Accounting Standards Board (IASB) and *Meditari Accountancy Research (Meditari)* are inviting papers for the IASB Research Forum in 2027. The call for papers can be accessed at the link below:
https://www.ifrs.org/news-and-events/news/2026/10/iasb-research-forum-2027-call-for-papers/

IFRS Sustainability Disclosure Taxonomy Update—Amendments to Greenhouse Gas Emissions Disclosures

The International Sustainability Standards Board (ISSB) is considering changes to the IFRS Sustainability Disclosure Taxonomy resulting from *Amendments to Greenhouse Gas Emissions Disclosures* issued in December 2025. Further details are available at the link below:
https://www.ifrs.org/projects/work-plan/ifrs-sustainability-disclosure-taxonomy-update-amendments-ghg-emissions-disclosures/

DISCLAIMER

The Institute of Chartered Accountants of Nepal (ICAN) has created and maintains this publication as a service to its members, students, and the community. This publication is intended to provide general information and is not intended to provide or substitute legal or professional advice. This publication is current as at the date of writing. You should be aware that such information can rapidly become out of date. You should not act or refrain from acting, or rely on any statement, view, or opinion expressed in this publication. You should make and rely on your own inquiries in making any decisions or giving any advice. No warranty is given as to the correctness of the information contained in this publication, or of its suitability for use by you. ICAN is not liable for any direct, indirect, special, or consequential losses or damages of any kind, or loss of profit, loss or corruption of data, business interruption or indirect costs, arising out of or in connection with the use of this publication or the information contained in it, whether such loss or damage arises in contract, negligence, tort, under statute, or otherwise. This publication provides links to other internet sites and does not necessarily endorse these sites. We may take information from available websites, directories, indices, and references consisting of content that has been identified, compiled by humans and we have no control over removal and/or modification of information, in any kind, by the owner. If a request from the owner is received to remove and/or modify links and/or information, such requests will be addressed individually.