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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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नेपाल
चार्टर्ड
एकाउन्टेन्ट्स
संस्था

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था (ICAN) देशका विभिन्न भागमा आएको विनाशकारी बाढीका कारण भएको अमूल्य मानवीय क्षति, परिवारहरूको विस्थापन तथा घर, जीविकोपार्जनका साधन र भौतिक पूर्वाधारमा पुगेको व्यापक क्षतिप्रति गहिरो दुःख व्यक्त गर्दछ।

राष्ट्रिय शोकको यस कठिन घडीमा दिवंगत आत्माहरूप्रति भावपूर्ण श्रद्धाञ्जली अर्पण गर्दै शोकसन्तप्त परिवारजनप्रति हार्दिक समवेदना एवम् घाइतेहरूको शीघ्र स्वास्थ्यलाभ र प्रभावित सबै परिवारमा यस कठिन परिस्थितिको सामना गर्ने शक्ति र धैर्य प्राप्त होस् भन्ने कामना गर्दछौं। उद्धार तथा राहत कार्यमा निरन्तर खटिरहनुभएका नेपाल सरकार, सुरक्षा निकाय, स्थानीय तह, मानवीय सहायता संस्थाहरू, स्वयंसेवक तथा सम्पूर्ण नागरिकहरूप्रति हार्दिक सन्मान तथा कृतज्ञता व्यक्त गर्दछौं। यस विपद्को घडीमा प्रभावित समुदायलाई सम्भव भएसम्म सहयोग पुऱ्याउँदै राष्ट्रिय राहत तथा पुनर्स्थापना प्रयासमा ऐक्यबद्ध हुन ICAN का सम्पूर्ण सदस्य, फर्म, विद्यार्थी तथा समग्र लेखा व्यवसायी समुदायलाई हार्दिक आह्वान गर्दछौं।

यस दुःखद घटनाले हामीलाई पुनः स्मरण गराएको छ—राष्ट्रिय संकटको समयमा करुणा, एकता, सहयोग र सामूहिक जिम्मेवारी नै हाम्रो सबैभन्दा ठूलो शक्ति हो। यस राष्ट्रिय विपत्तिको घडीमा नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था सम्पूर्ण राष्ट्र तथा प्रभावित प्रत्येक परिवारसँग दृढतापूर्वक ऐक्यबद्ध छ।

सीए आनन्द राज शर्मा वाग्ले

अध्यक्ष

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था (ICAN)

Member of:



INSTITUTIONAL ACTIVITIES

Formation of Standing Committee, Boards, Non-Standing Committee and Branch Coordination Committee

The Council of the Institute in accordance with Nepal Chartered Accountants Act, 2053 and Nepal Chartered Accountants Regulation, 2061 has formed following Standing Committees, Boards, Non-standing Committees and Branch Coordination Committees for fiscal year 2083/84. The composition of Committee can be viewed from the link below:

Standing Committee: <https://en.ican.org.np/site/show/standing-committee>

Non-Standing Committee: <https://en.ican.org.np/site/show/non-standing-committee>

Accounting Technician Board: <https://en.ican.org.np/site/show/accounting-technician-board>

Board of Studies: <https://en.ican.org.np/site/show/board-of-studies>

Quality Assurance Board: <https://en.ican.org.np/site/show/quality-assurance-board>

Branch Coordination Committee: <https://en.ican.org.np/site/show/branch-coordination-committee>

Nomination of ICAN in SAFA Boards/ Committee

The Council has nominated name of Council Members and Members in South Asian Federation of Accountants (SAFA) Boards and Committee. The nomination can be viewed from the link below:

<https://en.ican.org.np/site/show/nomination-in-safa-board-committee>

Meeting with Director General at Inland Revenue Department

A delegation led by President CA Ananda Raj Sharma Wagle comprising of Vice President CA Hem Kumar Kafle, Council Member CA Umesh Raj Pandeya and Executive Director CA Bimal Dangol, attended meeting with Director General of Inland Revenue Department along with Deputy Director General and other Senior Officials of IRD on 6th August 2026 at the premises of IRD located at Lazimpat. The meeting was focused on use of XBRL in tax administration whereby, President also delivered presentation regarding pathway towards use of XBRL.

Meeting with Advisor of Education and Sports Minister

A delegation led by President CA Ananda Raj Sharma Wagle comprising all Executive Committee Members held a meeting with Mr. Shailendra Jha, Chief Advisor of Education and Sports Minister at Ministry of Education and Sports, Singha durbar. The discussion was focused on equivalence of CA degree, upcoming National Qualifications Framework (NQF) and Global Accounting Initiatives in Nepal (GAIN) project initiated by ICAN.

Training to employees of regulatory authority of cooperative sector organized by Department of Cooperative

Council Member, CA Umesh Raj Pandeya, delivered training to employees of regulatory authority of cooperative sector organized by Department of Cooperative on 6th August 2026 at Cooperative Training and Research Center, New Baneshwor. The training was focused on importance and relevance of NFRS in Cooperative sector, Financial Statements analysis, understanding the audit report, and matters to be considered when analyzing the Audit Report. A total of 20 participants attended the training.

Member of:



Certification Course on Artificial Intelligence

The Institute conducted 2nd Batch of Certification Course on Artificial Intelligence at ICAN premises from 7th to 9th August, 2026 in technical collaboration with the Institute of Chartered Accountants of India (ICAI). Altogether, 71 participants attended the program including 12 staffs from the Institute. The session of the course was facilitated by CA Rupal Garg, CA Alok Shethi, and CA. Sumit Bihani.

Online Training on Quality Management related Auditing Standards and Scenario based Audit Report

The Institute organized 3 days online training on “Quality Management related Auditing Standards & Scenario based Audit Report” from 20th to 22nd August 2026. The training covered topics related to NSQM 1, NSQM 2 & NSA 220 (Revised) which has been mandatory from 17th July 2026 and scenarios in forming an Audit Opinion. The training was facilitated by CA Sanjeev Dhakal and altogether 268 participants attended the training.

Online CPE Program

The Institute conducted four days Online CPE Program from 31st July to 3rd August 2026. The CPE covered topics related to on the Introduction to Nepal Public Sector Accounting Standards (NPSAS), School Accounting and Transition Provisions for School Audits, Preparation and Presentation of NPSAS-based Financial Statements, Guidance on the Use of the School Audit Manual, Compliance Requirements and Audit Risk Considerations in Cooperatives, and an Overview of NFRS 9 – Expected Credit Loss (ECL). The training was facilitated by CA Prabin Baral and CA Sajeew Dhakal. Altogether, 520 members participated in the program.

Results of Chartered Accountancy (CA) Examination and CA Membership Examination for ACCA, June 2026

The Institute published the results of the Chartered Accountancy Examination, June 2026 of CAP I, Foundation, CAP II and CAP III level conducted from 1st to 15th June 2026. The result was published on 14th August 2026 as per the Rule 17 of Nepal Chartered Accountants Regulation 2061. Altogether, 6,229 students appeared in the examination out of 6,818 students who applied for different levels of examination. Details of students who applied, appeared, passed (single or both group) and qualified in different levels of CA Examination are presented below:

Level→ Details↓	Foundation	CAP -I	CAP -II			CAP -III		
			Group I	Group II	Both	Group I	Group II	Both
Applicants	885	269	862	604	2044	1005	374	775
Appeared	857	224	752	474	1913	926	323	760
Passed	528	42	272	196	142	135	271	53
% of Passed Students	62%	19%	36%	41%	7%	15%	84%	7%
Qualified	528	42	413			186		

Notice of the result can be accessed from the link below:

https://en.ican.org.np/_uploads/_downloads/_files/3/bb101d918e96f79b05da725ac33d61a9.pdf
https://en.ican.org.np/_uploads/_downloads/_files/3/f99f390ee70fe1ac2f1804bb8b65d569.pdf

Member of:



Likewise, the name list of toppers in CA Examination and list of distinction holders can be accessed from the link below:

https://en.ican.org.np/_uploads/_downloads/_files/3/85db41967769bd72d9ddee49666707fe.pdf
https://en.ican.org.np/_uploads/_downloads/_files/3/08b5886bb99448e46730244a37dfbe20.pdf

Result of RA Upgrading Examination, June 2026

The result of RA Upgrading Examination, June 2026 has been published on 14th August 2026. The summary is as follows:

	Class “C” to “B”
Applicants	3
Appeared	2
Passed	1 (Pass in Group II)

Result of ISA AT Examination

The result of ISA AT Examination which was held on 25th July 2026 in technical support of the Institute of Chartered Accountants of India (ICAI) was published on 14th August 2026. Altogether, 8 candidates qualified the exam out of 42 candidates.

1st Batch of Basic Management and Communication Skills (BMCS) Training

the Institute organized the first batch of the two-day Basic Management and Communication Skills (BMCS) Training with the objective of equipping aspiring Chartered Accountants who successfully passed the CAP II examination and were preparing to commence their articleship training with essential professional, managerial, interpersonal, communication, and digital competencies, on 23 and 24 August 2026 at the Nepal Police Club, Kathmandu. The BMCS Training represents an extended and enhanced version of the erstwhile Pre-Articleship Orientation Program, designed to provide participants with practical knowledge and skills essential for making a successful transition from academic learning to professional practice. The two-day program comprised six technical sessions covering key areas including preparation for articleship and interviews, workplace culture and professional conduct, the Institute’s articleship framework, work-study balance, professional relationships, business and interpersonal communication, cybersecurity awareness, and AI and digital risk management. The training was attended by 413 students who passed the CAP II examination held in June 2026, comprising 386 participants attending physically and 27 participating virtually.

Meeting with Representative of University Grants Commission

A delegation led by the Executive Director held a meeting with the Director of the University Grants Commission Dr. Kedar Prasad Acharya on 5th August 2026 to discuss matters including curriculum mapping, equivalency, and the development of micro-credential courses. The meeting was attended by Director, and Department Head of Education and Curriculum Department.

Meeting with Representative of Tribhuvan University

A delegation led by the Executive Director held a meeting with Prof. Dr. Mahananda Chalise, Dean of the Faculty of Management, Tribhuvan University, on 19th August 2026. The meeting focused on potential areas of collaboration between Tribhuvan University and ICAN, including the possibility of organizing a

National Education Summit jointly, credit transfer and equivalency of Bachelor's and Master's degrees for CA students, institutionalization of the relationship, and signing of a Memorandum of Understanding (MoU). The meeting was also attended by Director, and Department Head of Education and Curriculum Department.

Participation in CAPA Meeting and AGM

President, CA Ananda Raj Sharma Wagle and Vice-President CA Hem Kumar Kafle virtually attended the Confederation of Asian and Pacific Accountants (CAPA) meeting and Annual General Meeting held on 27th and 28th August 2026.

ICAN's Officials and Representatives Participation in Various Forum

During the month of August, ICAN's officials represented the Institute in following forum:

- Representatives from ICAN along with representative from ACAN, and AuDAN participated in an AML and goAML related workshop organized by Nepal Rastra Bank on 13th August 2026.
- Executive Directors CA Bimal Dangol along with Deputy Director, CA Santosh Bista attended meeting with National Cooperative Regulatory Authority (NCRA) on 25th August 2026 to discuss implementation of the MoU between ICAN and NCRA.
- CA Kiran Kumar Khatri, Director of the Institute represented in the Sub-Committee formed by Finance Ministry to study on possibility of revival of sick industries owned by the Government.
- CA Santosh Bista, Deputy Director attended 21st meeting of Counter Terrorism Mechanism on 24th August, 2026 at Home Ministry Conference Hall, Singhadurbar.

MEMBERS' UPDATE

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

The Institute registered new Chartered Accountant Members pursuant to Section 16(2) of the Nepal Chartered Accountants Act, 1997. New CA Membership issued during the month of August 2026 is presented on the table below:

S.N.	Membership No.	Members Name	S.N.	Membership No.	Members Name
1	CA-2706	Ankit Kumar Mahato	12	CA-2717	Subash Bhatta
2	CA-2707	Shila Koirala	13	CA-2718	Mohan Budhathoki
3	CA-2708	Sisam Tamang	14	CA-2719	Aayushma Khadka Sharma
4	CA-2709	Nojomi Pokharel	15	CA-2720	Sunil Ghimire
5	CA-2710	Binita Regmi	16	CA-2721	Hari Prasad Parajuli
6	CA-2711	Suruchi Sharma	17	CA-2722	Ram Adhesh Mahato
7	CA-2712	Chandrakant Chaudhary	18	CA-2723	Arjun Sapkota
8	CA-2713	Binod Kumar Mahatara	19	CA-2724	Nitesh Giri
9	CA-2714	Sushil Chandra Lamsal	20	CA-2725	Mithlesh Prasad Chaudhary
10	CA-2715	Jeevan Dulal	21	CA-2726	Anup Devkota
11	CA-2716	Abinash Dev			

Member of:



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 August 2026 is presented in the table below:

S.N.	Membership No.	Members Name	S.N.	Membership No.	Members Name
1	CA-856	Sachet Lal Shrestha	8	CA-1546	Subhan Pandit
2	CA-1092	Netra Nath Chalise	9	CA-1590	Pratikshya Devkota
3	CA-1479	Prativa Baniya	10	CA-1601	Prashank Sapkota
4	CA-1482	Prakash Kumar Khadka	11	CA-1602	Nabin Banjade
5	CA-1489	Dev Chandra Prasain	12	CA-1615	Ravi Pokharel
6	CA-1492	Sagar Acharya	13	CA-1673	Upendra Sapkota
7	CA-1507	Niranjan Gautam			

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

The Institute issued Certificate of Practice to the Members pursuant to Section 28 of the Nepal Chartered Accountants Act, 1997. The New Certificate of Practice issued during the month of August 2026 is presented on the table below:

S.N.	Membership No.	Members Name	S.N.	Membership No.	Members Name
1	CA-1532	Anuraj Shrestha	12	CA-2680	Kiran Raut
2	CA-2603	Surendra Singh Bohara	13	CA-2691	Nirmal Gauli
3	CA-2604	Narendra Prasad Awasthi	14	CA-2694	Deepak K C
4	CA-2606	Indra Rokaya	15	CA-2697	Puskar Gautam
5	CA-2607	Krishna Khanal	16	CA-2698	Binay Prasad Chaudhary
6	CA-2621	Gopal Adhikari	17	CA-2699	Tilak G C
7	CA-2624	Kushal Dahal	18	CA-2700	Achyut Bhattarai
8	CA-2626	Dipesh Dhami	19	CA-2701	Ganesh Khadka
9	CA-2641	Kishor Subedi	20	CA-2703	Prajesh Regmi
10	CA-2651	Prabesh Upreti	21	RA-7146	Pushpa Kumar Karki
11	CA-2672	Mukesh Prasad Lekhy			

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 August 2026 is presented on the table below:

S.N.	Firm No.	Firm Name	S.N.	Firm No.	Firm Name
1	1537	Krishna Khanal & Associates	15	1551	G. Khadka & Associates
2	1538	K C Deepak & Associates	16	3117	P. K. Karki & Associates
3	1539	Tilak & Associates	17	6332	Netra Khatri & Associates
4	1540	Kushal Dahal & Associates	18	6333	L. B. C. Associates
5	1541	Gopal Adhikari & Associates	19	6334	Bidur Ghimire & Associates
6	1542	Awasthi & Associates	20	6335	Pralhad Sapkota & Associates
7	1543	Prabesh Upreti & Associates	21	6336	T. R. Gaire & Associates

Member of:



S.N.	Firm No.	Firm Name	S.N.	Firm No.	Firm Name
8	1544	B P Chaudhary & Associates	22	6337	S. P. J. & Associates
9	1545	Kiran Raut & Associates	23	6338	Sanjay Aryal & Associates
10	1546	N. Gauli & Associates	24	6339	DRB Associates
11	1547	Anuraj Associates	25	6340	T. B. A. & Associates
12	1548	BSS & Associates	26	6341	P. Kafle & Associates
13	1549	I. Rokaya & Associates	27	6342	Tara Prasad Niraula & Associates
14	1550	Dipesh Dhami & Associates			

ICAN NOTICE AND UPDATES

Notice Regarding Online Revision Class for December 2026

The Institute has published notice regarding conduction of online revision class for December 2026 CA Examination. The notice of the same can be viewed from the link below:

https://en.ican.org.np/_uploads/_downloads/_files/3/e69408e3b0394d2c5809cfec8e8dcf39.pdf

Notice Regarding Online Revision Classes for CA Membership Examination

The Institute has published notice regarding Online Revision Classes for CA Membership Examination. The notice of the same can be viewed from the link below:

https://en.ican.org.np/_uploads/_downloads/_files/3/3f450c991cee765bedd05d2b95768a0b.pdf

Notice Regarding Switch Over to Foundation Level and Application Level

The Institute has published notice regarding switch over to Foundation Level and Application Level. The notice of the same can be viewed from the link below:

https://en.ican.org.np/_uploads/_downloads/_files/3/4e8f7c7bc903439d6b246f00c31c7be6.pdf

Notice Regarding Submission of PFM Examination Form

The Institute has published notice regarding Submission of PFM Examination Form. The notice of the same can be viewed from the link below:

https://en.ican.org.np/_uploads/_downloads/_files/3/6ae6b3a2da858a381daa3ebbc0a64063.pdf

NATIONAL NEWS AND UPDATES

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

The Nepal Rastra Bank has issued circular regarding amendment in Unified Directives, 2082 issued to A, B and C Class Banks and Financial Institutions. The Circular can be viewed from the link below:

<https://www.nrb.org.np/contents/uploads/2026/08/Circular-1-ABC-F-V1.pdf>

<https://www.nrb.org.np/contents/uploads/2026/08/Circular-2.pdf>

Amendment in Unified Directives, 2082 issued to D Class Micro-Finance Financial Institutions

The Nepal Rastra Bank has issued circular regarding amendment in Unified Directives, 2082 issued to D Class Micro-Finance Financial Institutions. The Circular can be viewed from the link below:

<https://www.nrb.org.np/contents/uploads/2026/08/Circular-1-F.pdf>

Member of:



White Paper on the Development of Nepal's Primary Capital Market, 2083

The Securities Board of Nepal has issued White Paper on the Development of Nepal's Primary Capital Market, 2083 to promote qualitative development in the primary capital market. The White Paper can be viewed from the link below:

<https://www.sebon.gov.np/news/%E0%>

The Primary Capital Market Reform Policy, 2083

The Securities Board of Nepal has issued The Primary Capital Market Reform Policy, 2083 to develop a scientific and market-based pricing system. The Policy can be viewed from the link below:

<https://www.sebon.gov.np/news>

Suggestion on Draft of Margin Loan Transaction Regulations

The Securities Board of Nepal has issued notice regarding providing suggestions on Draft of Margin Loan Transaction Regulations. The notice can be viewed from the link below:

<https://www.sebon.gov.np/news/>

Suggestion on Draft of Registration and Issuance of Bond, 2083

The Securities Board of Nepal has issued notice regarding registration and issuance of Bond. The notice can be viewed from the link below:

<https://www.sebon.gov.np/news/%E0%A>

Circular Issued by SEBON during FY 2083/84

The Securities Board of Nepal has issued notice regarding circular issued by SEBON during FY 2083/84. The notice can be viewed from the link below:

<https://www.sebon.gov.np/news/%E0%A4%AC>

And the circular can be viewed from the link below:

<https://www.sebon.gov.np/circulars>

Risk Based Capital and Solvency Directive, 2026 (2083)

The Nepal Insurance Authority has issued Risk Based Capital and Solvency Directive, 2026 (2083). The Directives can be viewed from the link below:

https://nia.gov.np/Admin/images/Law/Directive/6a71a4c64ebe1_1785832646.pdf

Insurer's Reinsurance Directives, 2080

The Nepal Insurance Authority has issued fourth and fifth amendment to Insurer's Reinsurance Guide, 2080. The amended Directives can be viewed from the link below:

https://nia.gov.np/Admin/images/Law/Directive/6a7c39203e5de_1786525984.pdf

https://nia.gov.np/Admin/images/Law/Directive/6a90050d19b74_1787823373.pdf

Directive on Collection of Value Added Tax on Electricity Services, 2083

The Inland Revenue Department has issued Directive on Collection of Value Added Tax on Electricity Services, 2083. The Directives can be viewed from the link below:

<https://ird.gov.np/content/13581/guidelines-for-collection-of-value-added-tax/>

Procedures on Interest Subsidy for Concessionary Loans (Second Amendment), 2083

The Ministry of Finance has issued Procedures on Interest Subsidy for Concessionary Loans (Second Amendment), 2083. The procedures can be viewed from the link below:

Member of:

<https://mof.gov.np/content/1793/interest-subsidy-on-concessional-loans--second-amendment-/>

INTERNATIONAL NEWS, EVENTS AND UPDATES

Recent in IFAC Knowledge Gateway

The latest research and publications, articles and other updates in IFAC Knowledge Gateway during the month of July 2026 are outlined below for reference:

- [IFAC 2025 Annual Report: Building Trust and Shaping the Future of the Global Accountancy Profession](#)
- [The Future of Accountancy Education: Three Priorities for a Profession Embracing Exciting Changes](#)
- [How Brain Drain and Online Work in the Balkans May Reflect Trends in the Global Accountancy Profession](#)
- [IFAC Connect Africa 2026: Building Trust and Shaping the Future of the Profession](#)
- [ISCA's AI fluency Program draws 15,000 sign-ups in two months](#)
- [Sustainability and Valuation: Applications in Practice](#)
- [Small and medium-sized enterprises \(SMEs\) require practical and workable solutions for the increasing challenge of providing sustainability data](#)
- [Integrated Reporting in the IFRS S1 and S2 Era](#)
- [2026 Handbook of International Public Sector Accounting Standards Board Pronouncements](#)
- [Wellbeing Intelligence: Mental health as a skill | Prof Thomas Roulet | TEDx Cambridge University](#)
- [Strengthening Impact in Islamic Social Finance: A Practical Guide for Accountants](#)
- [Sustainability and Valuation: Applications in Practice](#)

IAASB Announces Additional Ways to Engage on Audit Evidence and Risk Response Proposals

The International Auditing and Assurance Standards Board (IAASB) is providing additional opportunities for stakeholders to engage with its [proposed revisions to ISA 330, *The Auditor's Responses to Assessed Risks*; ISA 500, *Audit Evidence*; and ISA 520, *Analytical Procedures*](#), during the public consultation period. Further details can be viewed from the link below:

<https://www.iaasb.org/news-events/2026-08/iaasb-announces-additional-ways-engage-audit-evidence-and-risk-response-proposals>

IAASB Proposes Revisions to Core Standards to Enhance Risk-Based Audit Framework and Address Technological Advances

The International Auditing and Assurance Standards Board (IAASB) today released for public consultation proposed revisions to three International Standards on Auditing (ISAs): [ISA 330, *The Auditor's Responses to Assessed Risks*; ISA 500, *Audit Evidence*; and ISA 520, *Analytical Procedures*](#). Further details can be viewed from the link below:

<https://www.iaasb.org/news-events/2026-08/iaasb-proposes-revisions-core-standards-enhance-risk-based-audit-framework-and-address-technological>

Preparing for IFRS 20 implementation

IFRS Foundation has published short video explaining how companies can prepare for IFRS 20 *Regulatory Assets and Regulatory Liabilities*. Further details can be viewed from the link below:

<https://www.ifrs.org/supporting-implementation/supporting-materials-by-ifrs-standards/ifrs-20/preparing-for-ifrs-20-implementation/>

Member of:



IFRS Foundation Podcast

To help stakeholders stay up to date and engage with the work of the International Accounting Standards Board, the International Sustainability Standard Board and the IFRS Interpretations Committee, the IFRS Foundation produces podcasts where they summaries and discuss the latest developments, meetings and project developments. Further details can be viewed from the link below:

<https://www.ifrs.org/news-and-events/podcasts/>

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Member of:

