

Date: 2022/07/31

## **Notice**

## **Explanatory Note on Accounting for Business Combination**

This is to inform all concerned that for the reference of members and stakeholders, Institute has issued the Explanatory Note on Accounting for Business Combination. The document can be accessed through the below link.

## Link of the document:

Explanatory Note on Accounting for Business Combination.pdf (ican.org.np)

CA. Sanjay Kumar Sinha

K. Silg

**Executive Director**