

Government of the People's Republic of Bangladesh
Financial Reporting Council (FRC)

Finance Division, Ministry of Finance
Parjatan Bhaban (8th floor), Plot: E-5 C/1,
West Agargaon, Sher-e-Bangla Nagar
Administrative Area, Dhaka-1207

www.frc.gov.bd



Ref. No. 236/FRC/SS/2026/586

Date: 16.03.2026

Pre-publication Notice
IFRS 18, IFRS 19, IFRS S1 & IFRS S2

In accordance with Sections 23 and 40 of the Financial Reporting Act 2015, the Financial Reporting Council is in the process of adopting & promulgating the following standards on an “as-is” basis for application in Bangladesh jurisdiction:

- IFRS Accounting Standards: IFRS 18 and IFRS 19; &
- IFRS Sustainability Standards: IFRS S1 and IFRS S2.

As required under Section 43 of the Financial Reporting Act 2015, the standards have been published on the website of FRC (www.frc.gov.bd) for public comment, and any person or organization willing to submit any objection, comment, or opinion regarding any of the above standards is requested to do so in writing to the undersigned within sixty (60) days from the date of this notice.

Nabil J Ahmad
Executive Director
Standard Setting Division
Financial Reporting Council
Telephone: +88 02 41024673
E- mail: ed.ss@frc.gov.bd