

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

Finance Division, Ministry of Finance
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www.frc.gov.bd



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Pre-publication Notice:
ISA for LCEs & ISSA 5000

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:

- The International Standard on Auditing for Audit of Financial Statements of Less Complex Entities (ISA for LCEs); &
- International Standard on Sustainability Assurance 5000, General Requirements for Sustainability Assurance Engagements (ISSA 5000).

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 22/6/26

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Executive Director

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