

**Name of Respondent:** Muhammad Umar

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**Organisation:** Mo Chartered Accountants (Zimbabwe)

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**Responsibility:** Partner

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**Jurisdiction:** Zimbabwe

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**Date** 31 May 2024

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**Question 1**

We support the alignment with IFRS 6 and adoption of IFRS 6-similar principles including, necessary departure from IFRS 6 in respect of terminology and other IPSASB- specific formatting and consistency. Since there does not exist a public sector specific standard on exploration and evaluation of mineral resources, adoption of principles and standards similar to the extant standard (IFRS 6) as a benchmark is justified and to the maximum extent possible all principles contained in IFRS 6 should be adopted as part of ED86.