

Name of Respondent: Muhammad Umar

Organisation: Mo Chartered Accountants (Zimbabwe)

Responsibility: Partner

Jurisdiction: Zimbabwe

Email address: Muhammadumarkb16@gmail.com

Date 17 June 2024

1. All 5 proposed amendments do satisfy the project objectives and achieve alignment between IFRS and IPSAS.
2. We concur with the rationale presented for not incorporating IFRIC 6 and SIC-7 into IPSAS.