

RE: Regarding use of IFRS for SME's

To The Institute of Certified Public Accountants India <secretary@icpaindia.org>

Dear Mohasin

Thank you for your email and your interest in IFRS for SMEs. We are pleased to hear that you are championing its voluntary implementation in India.

We make the IFRS for SMEs Standard available on our website for free with registration and its use is governed by our terms and conditions that users need to familiarise themselves before they access the material. We would be happy to support your organisation and allow you to link to it on our website, for which no agreement or formal permission other than this email would be necessary.

To be able to link to our website, there are a couple of conditions:

- We would prefer that the link to our website is on the public part of your website that can be accessed by everyone rather than in members area as it is designed to be a free resource. Would that be possible?
- When it is done, I would like to receive access to where you place the link, for our record.

For the 2009 edition, you will be able to access both the Standard and the additional materials for free. For the 2015 edition only the Standard is available for free on our website but not the additional materials. If you would like to give your members access to the 2015 additional materials, we would need to discuss a licence agreement.

Please note that IFRS for SMEs is copyright protected and if you wanted to make it accessible in any other way than by linking, e.g. in print, we would also need to have a licence agreement.

I look forward to hearing from you.

Kind regards

Anna

From: The Institute of Certified Public Accountants India [mailto:secretary@icpaindia.org]

Sent: 01 March 2016 12:38

To: Hemmant, Anna

Subject: Regarding use of IFRS for SME's

Dear Anna,

**We have incorporated a voluntary body of Independent Accountants/Tax Practitioners/
Tax Advocates practicing in Accountancy/Taxation /Finance & Management for Small and**

Medium Size Enterprises in India.it is professional body of SME's specific accountants.Our institute is not for profit organisation and wishes to educate these members on IFRS for SME's..

And therefore we wish to adopt IFRS for SME's and wish to contribute towards it's voluntary implementation in India. we request you to guide us as to whether we need special permission/ agreement in this regards from IFRS Foundation?

Can we just share a resource link in our members area where in our members can access a free resource and learn IFRS ?

looking forward for your help and support ...

Kind regards,

Mohasin Tahasildar

Founder President

The Institute of Certified Public Accountants



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Society Registration No: MAH/252/2015 (Maharashtra-India)

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Please click [here](#) for our corporate details.

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