

**EVALUATION OF NATIONAL STANDARDS SETTER FOR NEW AOSSG MEMBERSHIP:**

#	Criteria	Response
<b>National Standards Setter</b>		
1	Country	
2	Region	
3	Name of the NSS	
4	Role and powers of the NSS	
5	Address	
6	Website	
<b>Contact Person</b>		
7	Name	
8	Designation	
9	Contact Number	
10	Email contact	
<b>Date Of Convergence with IFRS Standards</b>		
11	The date on which local standards were or are to be converged with IFRS Standards?	
<b>Extent of IFRS Application</b>		
12	Are all or some domestic companies whose securities trade in a public market either required or permitted to use IFRS Accounting Standards?	
13	The auditor's report and/or the basis of presentation footnote states that financial statements have been prepared in conformity with:	
14	Are all or some foreign companies whose securities trade in a public market either required or permitted to use IFRS Accounting Standards?	
15	Has the jurisdiction eliminated any accounting policy options permitted by IFRS Accounting Standards and/or made any modifications to any IFRS Accounting Standards?	
16	Has the jurisdiction adopted the IFRS for SMEs Accounting Standard for all or at least some SMEs?	

	If so, please list down the section/s in the IFRS for SMEs Accounting Standard that are not adopted.	
17	Did the jurisdiction make any modifications to the IFRS for SMEs Accounting Standard?  If so, please list down the sections/s in the IFRS for SME Accounting Standard that are modified.	
18	For those SMEs that are not required to use the IFRS for SMEs Accounting Standard, what other accounting framework do they use?	
<b>Translation of IFRS Standards</b>		
19	Are IFRS Accounting Standards translated into the local language?	
20	If so, in which language the IFRS Accounting Standards are translated?	

You may refer more details: <https://www.aossg.org/>

To confirm the region: <https://unstats.un.org/unsd/methodology/m49/#geo-regions>