

General Notice No 17 of 2020

**PRACTICE DIRECTION (NO. 2 of 2020) PURSUANT TO SECTION 12(8) OF THE
COMPANIES ACT 2001**

XBRL Conversion Services by Audit Firms

Audit firms are informed that, henceforth, they should not provide XBRL (Extensible Business Reporting Language) conversion services to their audit clients, either directly or through a related entity.

An audit firm may provide XBRL conversion services to its non-audit clients.

Dated this 08th January 2020

Registrar of Companies,
One Cathedral Square Building,
Jules Koenig Street
Port Louis