

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 08<sup>th</sup> January 2020

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