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From: **CA Dinesh Sheth** <[cadinesh1@gmail.com](mailto:cadinesh1@gmail.com)>

Date: Fri, Dec 13, 2024 at 5:56 PM

Subject: Exposure draft on targeted provisions

To: Pune ICAI Admin <[admin@puneicai.org](mailto:admin@puneicai.org)>

Its advised that the revised definition of liability need to consider the conservatism provision in strict manner

CA Dinesh Sheth

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