

Dear Sir,

I am very much thankful to The Accounting Standards Board (ASB) of the ICAI for issuing Technical Guides on “*Financial Statements of Non-Corporate Entities*” and “*Financial Statements of Limited Liability Partnerships*” to deal with applicability of Accounting Standards and recommending formats of the financial statements to these entities.

I had gone through the guidance note, and found that this is very much helpful for presentation of financial statements of these entities in the form of Guidance Notes.

I appreciate the efforts of ASB.

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