

## 2. (untitled)

**1. From which perspective are you providing this feedback? [\* Required where indicated]**

Corporate governance

**Please provide the following contact information:**

**First Name**

Cushru

**Last Name**

Shroff

**Job Title/Role**

Director

**Email Address**

cushrupshroff@gmail.com

**Organization Name (if applicable)**

Shroff Associates

**2. In which country or jurisdiction do you or your organization work or serve? (If international, please indicate so; if a region of the world, please indicate which region)**

*If country, please select country?*

India

**OR if a region of the world, please indicate which region:**

**OR if international, please indicate by ticking the box:**

## 3. (untitled)

**B.1 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?**

Ethical behavior must be explained in detail--for instances Chartered Accountants handlingold Clients cannot be permitted to provide Loans to their relatives from Client Funds.

**B.2 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?**

Should be prioritised

**B.3 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?**

No further comment

***B.4 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?***

No further comment

***B.5 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?***

Yes this must be examined in line with the International Guidelines and Organisations pay fair taxes based on income generated from Countries concerned.

Global Purchase contracts need to be examined carefully since the Controlling Company often institute contacts at a standard Global Price which is substantially higher than the prevailing price in a Developing Country

***B.6 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?***

Broader consideration of the Materiality Concept is required

***B.7 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?***

None

***B.8 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?***

None

***B.9 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?***

No above is fine

4. (untitled)

***B.10 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?***

Breaches must be punishable

***B.11 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?***

None

***B.12 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?***

None

***B.13 Do you have any specific comments on this topic and, in particular, why this topic should or should not be prioritized?***

Should be prioritised

***Are there any trends, developments or issues not otherwise covered in this section that you would rank in your top six priorities? If so, please explain why.***

None

**Please rank your top six priorities among items B.1 to B.13 above (1 being highest and 6 being lowest).**

1. B.2 Emerging or newer models of service delivery
2. B.5 Tax planning and related services
3. B.10 Breach of the Code
4. B.13 Meaning of public interest in the global context
5. B.1 Trends and developments in technology and innovation
6. B.4 Collective investment vehicles

5. (untitled)

**C.1 Do you have any comments on any of the above activities or initiatives? In particular, do you believe any of them should not be a strategic priority for the IESBA and, if so, why? Please be as specific as possible.**

All the above are a priority

**C.2 Are there any specific activities or initiatives you believe the IESBA should undertake to promote further adoption and more effective implementation of the Code? If so, please explain why.**

Examine the services provided to old persons and severely punish Accountants for embezzlement of Funds /Investments /Purchase of Inappropriate Insurance Policies

6. (untitled)

**D.1 Are there any particular matters you believe the IESBA should consider in relation to any one of these pre-existing commitments? Please be as specific as possible and explain your reasoning.**

None above is substantial

7. (untitled)

## **Section E: Any Other Strategic Matters**

**E.1 Are there any other matters of strategic importance not covered elsewhere in this survey or your earlier responses that you believe the IESBA should consider as it positions the Code for 2025? Please be as specific as possible.**

all is covered

8. (untitled)

**3. Please confirm that you have completed all your responses?**

Yes