

**Financial Reporting (Reporting on Compliance with the Code of Corporate Governance)
(Amendment) Guidelines 2022**

GN No. 108 of 2022

Government Gazette of Mauritius No. 72 of 21 May 2022

THE FINANCIAL REPORTING ACT

**Guidelines issued by the Financial Reporting Council under
section 6(2)(f) of the Financial Reporting Act**

- 1.** These guidelines may be cited as the **Financial Reporting (Reporting on Compliance with the Code of Corporate Governance) (Amendment) Guidelines 2022**.
- 2.** In these guidelines -

"principal guidelines" means the Financial Reporting (Reporting on Compliance with the Code of Corporate Governance) Guidelines 2019.
- 3.** Paragraph 5 of the principal guidelines is amended by revoking subparagraph (1) and replacing it by the following subparagraph -

(1) Where a licensed auditor makes a report, in his auditor's report, on the compliance with the Code, that report shall, in the "Report on Other Legal and Regulatory Requirements" paragraph, appear under a separate subparagraph as "Financial Reporting Act".
- 4.** These guidelines shall come into operation on 21 May 2022.

Made by the Financial Reporting Council on 21 May 2022.