

ICAP HEAD OFFICE

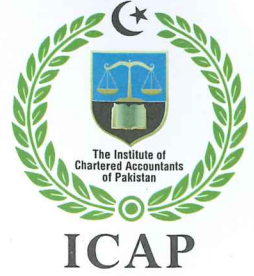
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ASEB Circular No. 12/2025

July 23, 2025

ALL MEMBERS OF THE INSTITUTE

Dear Member

Withdrawal of Directive 4.23

The Council of the Institute in its 399th meeting held on July 18-19, 2025 has decided to withdraw Directive 4.23 *Ensuring Audit Quality* with immediate effect.

Members are advised to take note of the above.

Yours truly

Omair Jamal, FCA

Chief Operating Officer/ Secretary