

# TAG-Audit Newsletter

Issue 90 - August 2025

[tagi.com](http://tagi.com) | [tag.global](http://tag.global)

*Talal Abu-Ghazaleh & Co. International (TAG-Audit) is a leading global accounting and auditing firm. It is considered as an independent member company of Talal Abu-Ghazaleh organization (TAG.Global). TAG-Audit provides a complete range of internal auditing, external auditing, taxation, and other financial services based on international professional standards.*

## IN THIS ISSUE



**With Quality and Commitment, Talal Abu-Ghazaleh Global Maintains its Leading Accounting Position within the Forum of the Top Twenty Global Firms.** 2



**IFRS Foundation Publishes Educational Material about Using ISSB Industry-based Guidance when Applying ISSB Standards** 4



**IESBA Staff Releases Additional Implementation Support Materials for IESSA** 5



**IPSASB Issues Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement** 6

## With Quality and Commitment, Talal Abu-Ghazaleh Global Maintains its Leading Accounting Position within the Forum of the Top Twenty Global Firms.

Drawing upon my extensive international experience in the fields of accounting and auditing, as well as the various leadership roles through which I have served the profession and its members - in addition to founding one of the largest global accounting and auditing firms, Talal Abu-Ghazaleh & Co. International - I have come to firmly believe that true global credibility and recognition for audit firms is not achieved solely by offering professional services or diversifying them. Rather, it is attained through steadfast commitment to international standards, irrespective of the challenges or pressures encountered. History clearly demonstrates that even the most prestigious global auditing firms have collapsed abruptly when they deviated from the profession's ethical and professional standards.

I have always believed that entry into the global market is not attained solely through technical proficiency in auditing financial statements. Rather, it demands embracing the ethical responsibilities of the profession — characterized by integrity, transparency, dedication, and impartiality.



This guiding principle shaped our strategic direction when we made the decision to join the international accounting community through our membership in the transcontinental Forum of Firms that is committed to compliance with International Standards on Auditing, financial reporting and disclosure requirements, and quality control standards as set forth by the International Federation of Accountants (IFAC).

Our membership in this Forum stems from a firm belief that adherence to international quality standards must be an integral component of the operational framework of any firm engaged in auditing across multiple countries.

Over the years, these

requirements have evolved into an internal culture, deeply embedded within the organization—one in which every team member understands their significance, impact, and the risks associated with the failure in their application. Attaining this level of institutional maturity was by no means an easy achievement. It required years of development, training, and the recruitment of qualified professionals until the foundation was solidified and the vision unified.

Today, when we deliver our services across dozens of countries, we do not merely send a team — we send a mature concept, supported by a globally recognized international framework.

As a result, our branches have expanded consistently and without contradiction, and our audit processes have earned a high level of trust among stakeholders, as we deliver our opinions with transparency, professionalism, and quality. Top of Form Bottom of Form What we have learned from this experience is that operating in the international market subjects you to continuous tests-either you demonstrate the strength and success of your model, or you expose its fragility.

As members of the transcontinental Forum of Firms, we are required to undergo rigorous annual reviews and submit detailed reports to the Forum demonstrating our compliance with professional

quality standards. This discipline has been instrumental in enabling us to withstand economic and political crises that would have been unmanageable without a cohesive and robust system in place.

Therefore, we regard our membership in the Forum not merely as a formality, but as an integral part of the professional immunity that the institution has built over its history, serving simultaneously as a pillar of trust for clients, investors, and regulatory authorities alike.

We recognize that the journey ahead is long and that standards are continually changing. However, we have chosen to remain in a constant state of readiness.

The market does not wait

for hesitations and does not forgive those who err in their figures. Therefore, we persist in advancing our development and training, expanding the scope of our digital tools, and aligning all our efforts with the global quality framework in which we firmly believe.

At the conclusion of this extensive journey, I can confidently state that joining the Forum of Firms was not merely an institutional decision, but a continuous test of our integrity, steadfastness, and genuine commitment to the principles of accounting-principles founded on trustworthiness that ultimately govern the outcomes of all our endeavors.

Talal Abu-Ghazaleh

## IFRS Foundation Publishes Educational Material about Using ISSB Industry-based Guidance when Applying ISSB Standards

LONDON - The IFRS Foundation published educational material to help companies understand the role of the ISSB industry-based guidance-which collectively refers to the SASB Standards and the Industry-based Guidance on Implementing IFRS S2-when applying IFRS Sustainability Disclosure Standards (ISSB Standards).

ISSB industry-based guidance is a useful resource for companies applying ISSB Standards, as it sets out disclosure topics and metrics that are typically applicable for companies with business models associated with specific industries.

The educational material explains:

- Requirements in ISSB Standards that companies ‘shall refer to and consider the applicability of’ the ISSB industry-based guidance;
- Considerations related to applying the ISSB

- industry-based guidance; and
- Disclosure requirements about how a company has used the ISSB industry-based guidance.

The publication of this educational material is part of the ISSB’s commitment to supporting the implementation of ISSB Standards and is intended to help companies understand how the ISSB industry-based guidance can be used when applying ISSB Standards.

On July 3, 2025, the ISSB published proposed enhancements to several SASB Standards to provide

timely support to companies implementing the ISSB Standards and to ensure that the SASB Standards continue to be relevant and fit for purpose.

This educational material can provide helpful context for stakeholders reviewing the proposed amendments to the SASB Standards in the Exposure Draft Proposed Amendments to SASB Standards. It has no effect on the proposed enhancements and does not add to or otherwise change the requirements in the ISSB Standards.

[www.ifrs.org](http://www.ifrs.org)



## IESBA Staff Releases Additional Implementation Support Materials for IESSA

NEW YORK - The Staff of the International Ethics Standards Board for Accountants (IESBA) released two implementation support publications to help sustainability assurance practitioners understand and apply the International Ethics Standards for Sustainability Assurance (including International Independence Standards) (IESSA):

- **Key Differences:** A comparison document outlining the main differences between the IESSA and the corresponding provisions of the IESBA Code applicable to audits of financial statement.
- **List of PIE Prohibitions:** A list of specific prohibitions in the IESSA applicable to sustainability assurance engagements of public interest entities (PIEs).

The Key Differences Between IESSA and Parts 1 to 4A of the Code provides an overview of how the IESSA compares to the ethics and independence provisions in the IESBA Code that apply to audits of financial statements. It is intended to support



firms that already follow the Code in understanding and implementing the IESSA for sustainability assurance engagements. For reference purposes, the publication is accompanied by a marked-up version of the IESSA showing changes from the corresponding sections of the extant Code.

The List of Prohibitions for PIEs in IESSA summarizes the specific interests, relationships, non-assurance services and other circumstances prohibited under the IESSA when performing sustainability assurance engagements for PIEs. It is intended as a high-level reference to help sustainability assurance practitioners in further understanding the prohibitions in the IESSA.

Jurisdictional standard setters, regulators and oversight bodies, professional

accountancy organizations, educational institutions and other stakeholders may also find the publications useful.

These new resources are part of a comprehensive implementation support program the IESBA has put in place—a strategic priority aimed at promoting the adoption and consistent and effective implementation of the IESSA, which becomes effective in December 2026. Led by a dedicated Adoption and Implementation Working Group, this effort includes a growing suite of guidance materials, webinars, and other resources to back the rollout of the Global Ethics Sustainability Standards.

Read the publications on IESBA's Support and Resources Page. Visit the IESBA Sustainability Focus Page

[www.ifac.org](http://www.ifac.org)

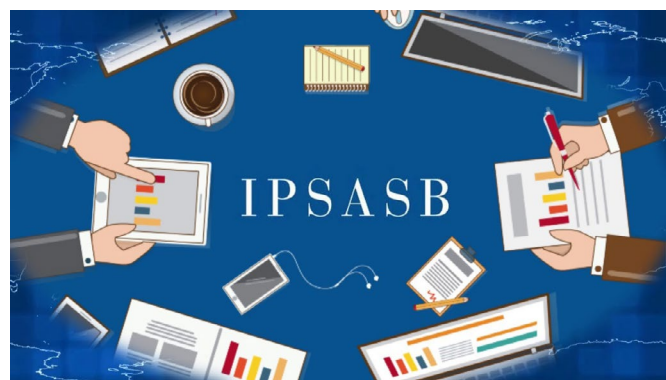
## IPSASB Issues Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement

NEWYORK - The International Public Sector Accounting Standards Board (IPSASB®), developer of IPSAS® Accounting Standards, international accrual-based accounting standards for use by governments and other public sector entities around the world, issued Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement.

IPSAS 46, Measurement introduced a new measurement basis for the public sector called current operational value, a public sector-specific measurement approach designed to reflect the value of assets used to deliver services, rather than to generate cash. Following its release, along with an update to Chapter 7 of the Conceptual Framework, the IPSASB began reviewing how current operational value could apply across existing IPSAS Standards.

The IPSASB issued a draft of its proposals in August 2024 and incorporated the stakeholder feedback it received to shape the final standard out today.

“These changes aim to improve how governments and public sector entities report the value of assets they use to deliver services. The pronouncement offers an integrated approach to valuation, guiding entities in measuring the current value of inventories and



determining impairment in the public sector,” said Ian Carruthers, IPSASB Chair. “These amendments give public sector financial statement users more relevant, faithfully representative measurement information through broader application of public sector specific measurement guidance.”

The amendments include the introduction of current operational value in IPSAS 12, Inventories, and IPSAS 21, Impairment Non-Cash Generating Assets, the addition of a definition of accounting estimates to IPSAS 3, Accounting Policies, Changes in Accounting Estimates and Errors, and the enhancement of the terminology in current value measurement disclosures.

Amendments to IPSAS Standards as a Result of the Application of IPSAS 46, Measurement has an effective date of January 1, 2028. Earlier application is permitted.

[www.ifac.org](http://www.ifac.org)

## PLUS III 7022

**CPU:** Intel® Core™ i7 1255U  
**RAM:** 8 GB DDR4  
**Storage:** 256 GB SSD + 1 TB HDD  
**GPU:** Intel® Iris®Xe Graphics  
**Screen:** 15.6" FHD 1920\*1080 IPS LCD screen  
**Battery:** 4500 mAh  
**Built in Camera:** 2.0 MP  
**AX (wifi 6) BT 5.1**



JD516



## PLUS III 5022

**CPU:** Intel® Core™ i5 1235U  
**RAM:** 8 GB DDR4  
**Storage:** 256 GB SSD + 1 TB HDD  
**GPU:** Intel® Iris®Xe Graphics  
**Screen:** 15.6" FHD 1920\*1080 IPS LCD screen  
**Battery:** 6000 mAh  
**Built in Camera:** 2.0 MP  
**AX (wifi 6) BT 4.2**



JD416



## PLUS II

**CPU:** Intel® Core i7 10th Generation 10510U  
**RAM:** 8 GB DDR4  
**Storage:** 256 GB SSD + + 512 GB HDD  
**GPU:** Intel® UHD + Nvidia MX250, GDDR5 2GB  
**Screen:** 15.6" FHD 1920\*1080  
**Battery:** 5000 mAh  
**Built in Camera:** 1.0 MP  
**AX (wifi 6) BT 4.2**



JD625



## PLUS I

**CPU:** Intel® Core i7 10th Generation 10510U  
**RAM:** 8 GB DDR4  
**Storage:** 128 GB SSD + 1 TB HDD  
**GPU:** Intel® UHD Graphics  
**Screen:** 15.6" FHD IPS 1920\*1080  
**Battery:** 4000 mAh  
**Built in Camera:** 2.0 MP  
**AC WIFI Bluetooth 4**

JD599



# UNI

صنع هذا المنتج بكل فخر في الأردن

**CPU:** Intel I5 1135G7  
**RAM:** 8 GB DDR4  
**Storage:** 256 GB SSD M.2 + 500 GB HDD  
**GPU:** Intel® Iris®XE Graphics  
**Screen:** Touch Panel 14.1" FHD, 1920\*1080  
**Gifts:** Fabric Sleeve Case

**Battery:** 4000 mAh  
**Built in Camera:** 2.0 MP  
**AC WIFI Bluetooth 4.0**

JD490



# PRO

**CPU:** Intel® Core i7 10th Generation 1065G7  
**RAM:** 8 GB DDR4  
**Storage:** 128 GB SSD + 512 GB SSD  
**GPU:** Intel® Iris®Plus Graphics  
**Screen:** 15.6" FHD IPS 1920\*1080  
**Gifts:** Fabric Sleeve Case

**Battery:** 7400 mAh  
**Built in Camera:** 2.0 MP  
**AC WIFI Bluetooth 4.0**

JD595



# FLIP

**CPU:** Intel Core i5 8th Generation 8259U  
**RAM:** 8 GB DDR4  
**Storage:** 256 GB SSD  
**GPU:** Intel® Iris® Plus Graphics 655  
**Screen:** Touch Panel 14.1" FHD,  
1920\*1080 (10 point touch)  
**Gifts:** Fabric Sleeve Case

**Battery:** 7000 mAh  
**Built in Camera:** 2.0 MP  
**AC WIFI Bluetooth 4.2**

JD425



# EDU

**CPU:** Intel® Core i3 10th Generation 1005G1  
**RAM:** 4 GB DDR4  
**Storage:** 128 GB SSD  
**GPU:** Intel® UHD  
**Screen:** 14" FHD, IPS 1920\*1080  
**Gifts:** Carry bag , USB mouse , Plastic cover

**Battery:** 4290 mAh  
**Built in Camera:** 1.0 MP  
**5 GHz AC Bluetooth 4.2**

JD310



# UNI ©

**CPU:** Intel Celeron N4100  
**RAM:** 4 GB LPDDR3  
**Storage:** 256GB SSD + 64GB EMMC  
**GPU:** Intel UHD Graphics 600  
**Screen:** 14.1" FHD Resolution 1920\*1080

**Battery:** 4800 mAh  
**Built in Camera:** 2.0 MP  
**AC WIFI Bluetooth 4**

JD195



## Special

**CPU:** MediaTek P60 Octa-Core  
**RAM:** 6 GB  
**Storage:** 128 GB  
**Android 11**  
**SIM Card:** Dual Nano SIM Card  
 + TF Card  
**Camera Front:** 16 MP  
**Camera Back:** 20 MP

**Screen:** 6.52 inch screen with  
 720\*1600 HD+  
**Battery:** 5900 mAh  
**Wi-Fi:** AC- 5 G WIF  
**Bluetooth:** 4.2  
**Charger:** Type C charging Port  
 with Fast Charge capability

**Gifts:** Screen Protector, Back Cover

## JD150



## Advanced



**CPU:** MediaTek Helio P60 Octa-Core  
**RAM:** 6 GB  
**Storage:** 128 GB  
**Android 10**  
**SIM Card:** Dual Nano SIM Card  
**Camera Front:** 16 MP  
**Camera Back:** 16 MP  
**Screen:** 6.3 inch screen with  
 1080\*2280 FHD+

**Battery:** 4400 mAh  
**Wi-Fi:** 5 G WIFI  
**Bluetooth:** 5.0  
**Charger:** Micro usb charging  
 Port Fast Charge capability

**Gifts:** Screen Protector, Back Cover

## JD144

## Plus

**CPU:** MediaTek Helio A25 Octa-Core  
**RAM:** 4 GB  
**Storage:** 128 GB  
**Android 10**  
**SIM Card:** Dual Nano SIM Card  
 + TF Card  
**Camera Front:** 8 MP  
**Camera Back:** 16 MP

**Screen:** 6.55 inch screen with  
 720\*1600 HD+  
**Battery:** 4500 mAh  
**Wi-Fi:** 5 G WIFI  
**Bluetooth:** 5.0  
**Charger:** Type C charging Port  
 Fast Charge capability

**Gifts:** Screen Protector, Back Cover

## JD136



## TAG-PHONE



**CPU:** MediaTek Helio P60 Octa-core  
**RAM:** 6 GB  
**Storage:** 64 GB  
**Android 10**  
**SIM Card:** Dual Nano SIM Card  
**Camera Front:** 8 MP  
**Camera Back:** 16 MP  
**Screen:** 6.21 inch HD+  
**Battery:** 4000 mAh

**Wi-Fi:** supports  
**Bluetooth:** 4.2  
**Charger:** Micro usb charging  
 Port Fast Charge capability

**Gifts:** Screen Protector, Back Cover

## JD112