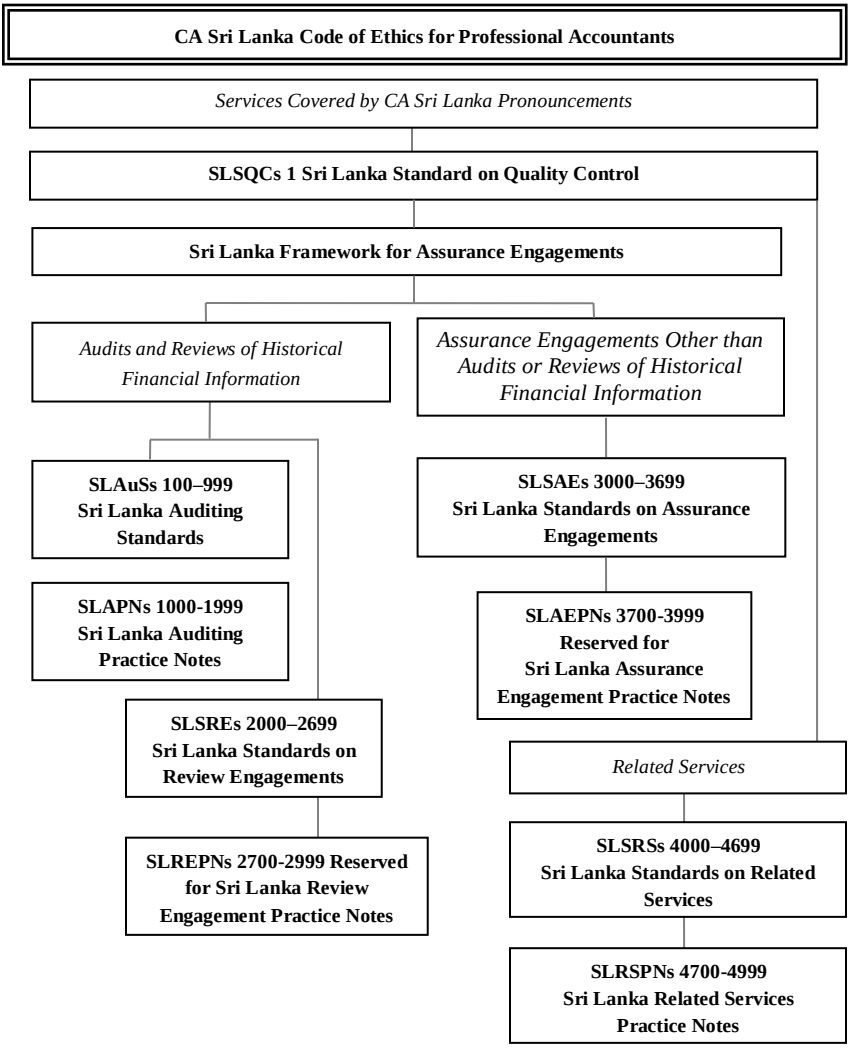STRUCTURE OF PRONOUNCEMENTS ISSUED BY THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SRI LANKA