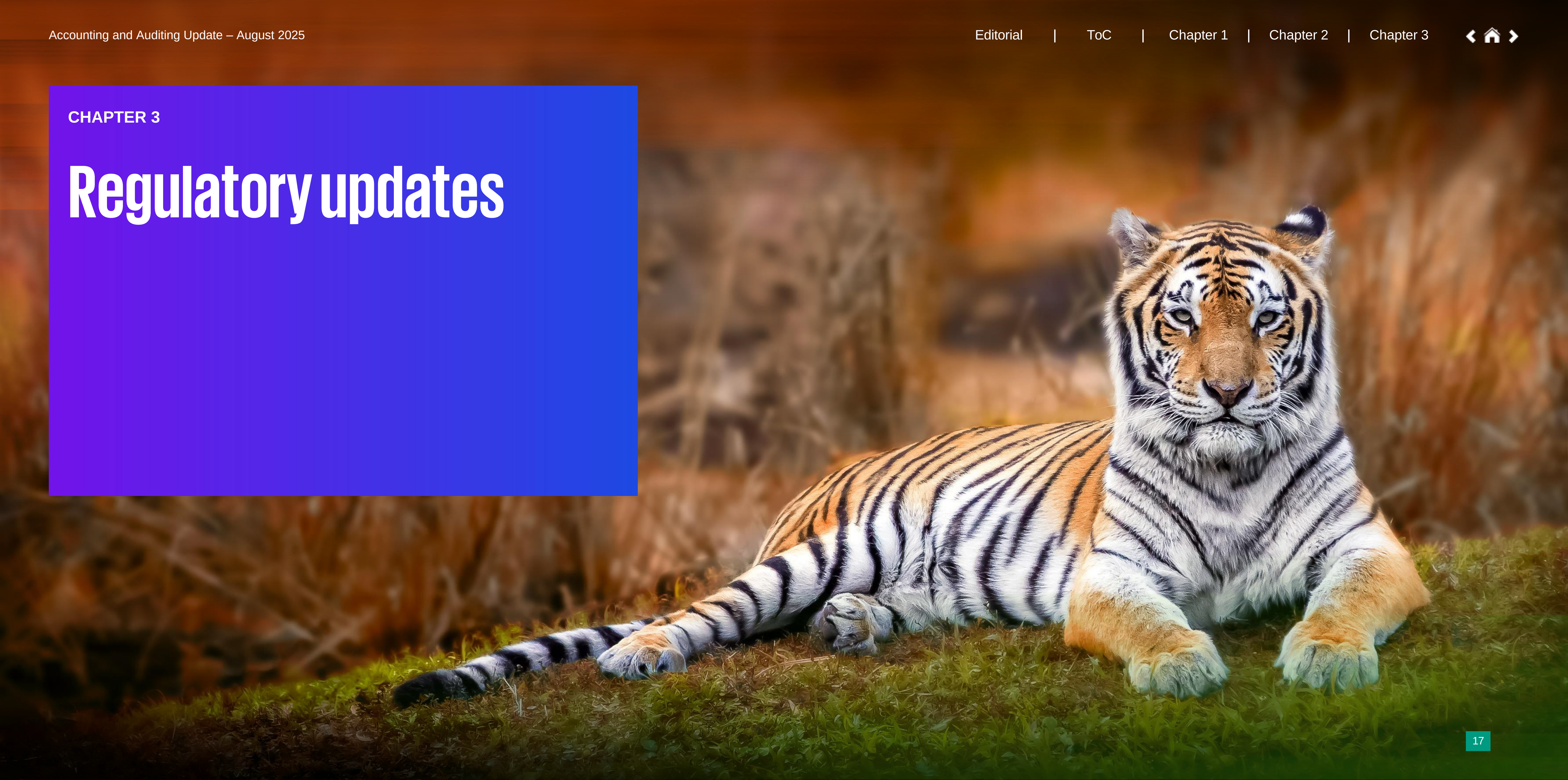


CHAPTER 3

Regulatory updates

Proposed amendments to RPT provisions under LODR Regulations

Securities and Exchange Board of India (SEBI) has released a consultation paper proposing significant amendments to the provisions governing Related Party Transactions (RPTs) under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR Regulations). These changes aim to enhance ease of doing business while safeguarding minority shareholders' interests. The key proposals included in the consultation paper are:

1. **Materiality thresholds for listed entities:** Currently, any RPT exceeding INR1,000 crore or 10 per cent of a listed entity's annual consolidated turnover (whichever is lower) is considered to be material and requires shareholders' approval. SEBI has proposed a new scale-based approach for computing the materiality threshold for RPTs of a listed entity. The scale-based threshold is as follows:

Annual consolidated turnover of listed entity	Proposed threshold
Up to INR20,000 crore	10 per cent of annual consolidated turnover of the listed entity
Between INR20,001-40,000 crore	INR2,000 crore + 5 per cent of annual consolidated turnover of the listed entity above INR20,000 crore
More than INR40,000 crore	INR3,000 crore + 2.5 per cent of annual consolidated turnover of the listed entity above INR40,000 crore or INR5,000 crore, whichever is lower.

The above mentioned thresholds have a proposed upper ceiling of INR5,000 crore.

2. **Materiality thresholds for RPTs undertaken by subsidiaries:** SEBI has proposed harmonising the approval requirements for RPTs undertaken by subsidiaries of listed entities as follows-
   - **For subsidiaries with audited financials available:** For an RPT transaction above INR1 crore and to which the subsidiary of a listed entity is a party, but the listed entity is not a party, will require a prior approval of the audit committee of a listed entity if
     - The value of such transaction, whether entered into individually or taken together with previous transactions, exceeds lower of the below:
       - 10 per cent of the subsidiary's standalone turnover, or
       - listed entity's materiality threshold calculated as per the table above.
   - **For subsidiaries without audited financials of at least one year:** For an RPT transaction above INR1 crore and to which the subsidiary of a listed entity is a party, but the listed entity is not a party, will require a prior approval of the audit committee of a listed entity if
     - The value of such transaction, whether entered into individually or taken together with previous transactions, exceeds lower of the below:
       - 10 per cent of standalone net worth of the subsidiary, certified by a practicing chartered accountant, or
       - listed entity's materiality threshold calculated as per table above

     Where standalone net worth of the subsidiary should be computed on a date not more than three months prior to the date of seeking approval. This computation is to be certified by a practicing chartered accountant.

     If the net worth as mentioned above is negative, the threshold will be based on the sum of paid-up share capital and securities premium of the subsidiary computed on a date not older than three months prior to the date of seeking approval of the audit committee. This will also be certified by a practicing chartered accountant.

- **Relaxation in minimum information to be provided for approval:** SEBI circular dated 26 June 2025 prescribed Industry Standards for minimum information to be provided to the Audit Committee and shareholders for approval of RPTs (RPT Industry Standards). The RPT Industry Standards are not applicable to transactions up to INR1 crore, if entered individually or taken together with previous transactions during a financial year (including those which are approved by way of ratification). The following are the proposals:

Amount of RPT (whether individually or taken together with previous transactions during a financial year (including transaction(s) which are approved by way of ratification)	Proposals
Up to INR1 crore	Disclosures specified in the RPT Industry standards and information specified in the proposed draft circular shall not apply.
Does not exceed 1 per cent of annual consolidated turnover of the listed entity as per the last audited financial statements of the listed entity or INR10 crore, whichever is lower.	Information specified in the proposed draft circular shall be required to be placed before Audit Committee.
More than INR10 crore	Disclosures as specified RPT Industry Standards should be provided.

This proposal is based on the feedback received from industry that the existing threshold of INR1 crore is a miniscule amount for listed entities with high turnover.

3. **Validity of shareholders' omnibus approvals:** As per existing Regulation 23(4) of LODR Regulations, all material related party transactions require prior approval of shareholders through a resolution. The consultation paper proposes to amend this regulation and align it with the Para (C)11 of Section III of the master circular on LODR Regulations which provides that omnibus RPT approvals given by shareholders in Annual General Meetings (AGMs) will remain valid until the next AGM or for up to 15 months, whichever is earlier. In addition, approvals granted in general meetings other than AGMs will be valid for up to 1 year.

4. **Clarifications on applicability of RPT provisions:** Following are the proposed clarifications:

   - **Retail purchases:** SEBI has proposed an amendment to the existing exemption under RPT provisions, clarifying that retail purchases made by directors, Key Managerial Personnel (KMPs), and their relatives—without establishing a business relationship and on terms uniformly applicable—should be exempt from RPT classification.

     Since employees and their relatives are not defined as 'related parties' under either the LODR Regulations or the Companies Act, there is no need to explicitly exempt them. Accordingly, the proposed revision replaces the reference to employees with 'KMPs and their relatives'.

   - **Subsidiary transactions:** LODR Regulations provide exemption to certain transactions from RPT approval requirements, one of such transaction was that between a holding company and its wholly owned subsidiary. SEBI proposes to clarify that exemption for transactions between holding companies and its wholly owned subsidiaries apply only when the holding company is listed and the subsidiary's accounts are consolidated with the listed holding company.

The period for comment on the consultation paper ended on 25 August 2025.

(Source: SEBI Consultation paper 'Proposals for ease of doing business - amendments to provisions relating to related party transactions under SEBI (LODR) Regulations, 2015 and circulars thereunder', dated 4 August 2025)

SEBI tightens compliance on SIF investment thresholds

SEBI issued a circular on 29 July 2025, reinforcing the compliance protocol for Specialised Investment Funds (SIFs) regarding minimum investment thresholds. This update enhances regulatory discipline and investor accountability in the mutual fund space. It requires Asset Management Companies (AMCs) to monitor investor compliance daily to ensure that the investment value in SIFs does not fall below the mandated INR10 lakh threshold due to investor-initiated transactions like redemptions, transfers, or off-market trades. Any drop in the aggregate value of an investor's holdings below INR10 lakh, triggered by their own transactions, will qualify as an active breach. In case, an active breach occurs:

- All units held by the investor across SIF strategies will be frozen for debit.
- The investor will receive a 30-day notice to rebalance their investments to comply with minimum investment threshold.
- If the investor fails to comply, frozen units will be automatically redeemed by the AMC, at the applicable Net Asset Value (NAV) of the immediate next business day after the 30th day.

AMCs, Register and Share Transfer Agents (RTAs), and depositories are directed to implement appropriate systems to operationalise these rules immediately. The provisions of this circular come into effect from 29 July 2025.

(Source: SEBI Circular SEBI/HO/IMD/IMD-PoD-1/P/CIR/2025/107,'Monitoring of Minimum Investment Threshold under Specialised Investment Funds (SIF)' dated 29 July 2025)

MCA outlines steps to align ESG norms with Global Standards

In a recent response to the Lok Sabha Question No. 1267, the Ministry of Corporate Affairs (MCA) clarified its position on aligning India's Environmental, Social, and Governance (ESG) framework with international standards such as International Sustainability Standards Board (ISSB) and European Union Corporate Sustainability Reporting Directive (EU-CSRD). The key points covered in the MCA's response were as follows:

1. **Applicability of BRSR:** SEBI mandated the top 1,000 listed companies (by market capitalisation) to make ESG disclosures as per the Business Responsibility and Sustainability Reporting (BRSR) from FY 2021-22 on a voluntary basis and mandatorily from FY 2022-23. The remaining listed entities, including the entities which listed their specified securities on the SME Exchange, may voluntarily disclose the BRSR.

2. **Alignment with global framework:** While BRSR is based on India's National Guidelines on Responsible Business Conduct (NGRBCs), it allows interoperability with internationally accepted reporting frameworks (Global ESG frameworks). Listed entities may cross-reference disclosures made under Global ESG frameworks to their disclosure requirements under BRSR filings.

3. **Greenwashing safeguards:** SEBI has introduced BRSR Core, a set of critical ESG Key Performance Indicators (KPIs) requiring assurance in a phased manner beginning with the top 150 listed entities from FY 2023-24 to top 1,000 listed entities from FY 2026-27. Additional safeguards include requirements for third-party review for green debt securities on a comply-or-explain basis for a period of two years from 1 April 2023 and ESG disclosures for value chains of top 250 listed entities on a voluntary basis from FY 2025-26 and assurance/ assessment of the same on a voluntary basis from FY 2026-27.

4. **Industry standardisation:** In December 2024, the Industry Standards Forum (ISF)[1] released standardised guidelines for disclosure requirements under BRSR Core to promote consistency and ease of implementation.

5. **Support for Micro, Small and Medium Enterprises (MSMEs):** Under the World Bank supported central sector scheme - Raising and Accelerating MSME Performance (RAMP), the Ministry of Micro, Small and Medium (MSME) is conducting ESG compliance capacity-building workshops for MSMEs, industry associations, and state officials.

This update reflects India's balanced approach to ESG - prioritising domestic relevance while enabling global compatibility and transparency.

(Source: MCA, Lok Sabha, unstarred question no 1267, Answered on Monday, July 28, 2025/Sravana 6, 1947 (Saka), 'Steps to align ESG norms with global network'; dated 28 July 2025)

Clarification on dividend deposit timelines

In response to a query in the Lok Sabha (Question No. 1316), the MCA has clarified that the time limit specified under section 123(4)[2] of the Companies Act, 2013 (2013 Act) is five calendar days and not five working days. It further reiterates that no general exemption or extension is currently provided for scenarios involving consecutive bank holidays.

However, Government companies (where the entire paid-up share capital is held by the Central or State Governments or both) are exempt from this provision, as per Notification G.S.R. 463(E) dated 5 June 2015.

No further exemptions under section 123(4) are presently under consideration.

(Source: MCA, Lok Sabha, unstarred question no 1316, Answered on Monday, July 28, 2025/Sravana 6, 1947 (Saka), 'Time Limit In Section 123(4) Of Companies Act, 2013; dated 28 July 2025)

1. ISF comprising of Associated Chambers of Commerce and Industry of India (ASSOCHAM), Confederation of Indian Industry (CII) and Federation of Indian Chambers of Commerce & Industry (FICCI)
2. Section 123(4) provides 'The amount of the dividend, including interim dividend, shall be deposited in a scheduled bank in a separate account within five days from the date of declaration of such dividend.'

Investment in Alternate Investment Fund (AIF) Directions, 2025

On 29 July 2025, the Reserve Bank of India (RBI) released the 'Investment in Alternate Investment Fund (AIF) Directions, 2025' (the direction , prescribing the regulatory guidelines in respect of investment by the Regulated Entities of the RBI (REs) in AIFs.

These updated guidelines aim to strengthen oversight and risk management for investments made by REs in AIFs.

The key aspects covered therein are:

1. **Applicability:** These directions apply to a wide range of REs, including
   - Commercial banks (including Small Finance Banks (SFBs), Local Area Banks (LABs), and Regional Rural Banks (RRBs))
   - Co-operative banks
   - All-India financial institutions (AIFI)
   - Non-Banking Financial Companies (NBFCs) including Housing Finance Companies (HFCs).
2. **Key provisions:** Following are the key provisions:
   - **Investment caps:** No single RE may invest more than 10 per cent of an AIFs' corpus and the combined investment by all REs in a single AIF scheme is capped at 20 per cent of the corpus of that scheme.
   - **Provisioning requirement:** If an RE invests more than 5 per cent of the corpus of an AIF that has downstream investment (excluding equity instruments) in a debtor company of the RE[3], the RE must make 100 per cent provisioning for its share of that exposure, through the AIF scheme - up to the direct loan and or investment exposure of the RE to the debtor company.
   - **Capital deduction for subordinated units:** Investments in subordinated units must be fully deducted from capital funds, split proportionately between Tier-1 and Tier-2 capital.
3. **Exemptions and transition:** Following are the key provisions
   - Outstanding investments made with prior RBI approval under the earlier framework[4] are exempt from the new limits discussed under investment caps above.
   - RBI may exempt certain AIFs from these directions in consultation with the Government of India.
4. **Repeal provisions:** These directions repeal the circulars dated 19 December 2023[5] and dated 27 March 2024[6] from the effective date (i.e. 1 January 2026). However, outstanding investment by an RE, on the date of issuance of these Directions will continue to be governed by the old circulars.
   For investments made under existing or new commitments before the effective date, an RE can choose to follow either the old circulars or the new directions but must follow one entirely.

These directions reflect RBI's intent to mitigate systemic risk and ensure prudent exposure to AIFs, especially where underlying investments may overlap with existing credit relationships.

(Source: RBI circular RBI/DOR/2025-26/138 DOR.STR.REC.43/21.04.048/2025-26, 'Reserve Bank of India (Investment in AIF) Directions, 2025', dated 29 July 2025)

3. Debtor company of a RE shall imply any company to which the RE currently has or previously had a loan or investment exposure (excluding equity instruments - equity shares, compulsorily convertible preference shares and compulsorily convertible debentures) anytime during the preceding twelve months.
4. Master Direction – Reserve Bank of India (Financial Services provided by Banks) Directions, 2016
5. Circular No DOR.STR.REC.58/21.04.048/2023-24
6. Circular No DOR.STR.REC.85/21.04.048/2023-24

RBI (Co-Lending Arrangements) Directions, 2025

RBI has issued the Reserve Bank of India (Co-Lending Arrangements) Directions, 2025 (the directions) effective from 1 January 2026. These directions aim to provide regulatory clarity and expand the scope of co-lending between Regulated Entities (REs), including banks, NBFCs, and AIFIs. Key aspects are as follows:

- **Applicability:** Covers Co-Lending Arrangements (CLAs)[7] between commercial banks (excluding SFBs, RRBs, and LABs), NBFCs (including HFCs), and AIFIs. Digital lending arrangements involving co-lending by REs must comply with both, these directions and RBIs (Digital Lending) Directions 2025 (Digital lending directions). Further, these directions are not applicable to loans sanctioned under multiple banking, consortium lending and syndication.
- **Loan structure:** REs under CLA must retain at least 10 per cent of each loan in their own books. Loans are jointly funded in pre-agreed proportions, with clear segregation of roles and responsibilities.
- **Interest rate:** Borrowers will be charged a blended interest rate calculated basis the weighted average of rates from participating REs. All other fees and charges must be transparently disclosed in the Key Facts Statement (KFS) and included in computations of Annual Percentage Rate (APR). Such fees shall not have any element of implicit or explicit credit enhancement/default loss guarantees unless permitted.
- **Operational norms:** Loans must be reflected in both the REs' books within 15 days of disbursement of the same by the originating RE. All transactions are routed through an escrow account, and each RE maintains separate borrower account for its respective share.
- **Default Loss Guarantee (DLG):** Originating REs may offer DLG up to 5 per cent of outstanding CLA loans, subject to conditions under RBI's Digital lending directions.
- **Asset classification:** If one RE classifies a borrower as a Special Mention Account (SMA) or a Non Performing Asset (NPA) on account of default in the CLA exposure, the same classification applies to the other RE's exposure. Near real-time information sharing is mandated between REs, latest by end of next working day.
- **Disclosures:** REs must disclose active CLA partners on their websites and provide range of necessary details related to the CLA in financial statements, including loan performance, rate of interest and fees.
- **Repeal:** The circular issued on 5 November 2020[8] on co-lending by banks and NBFCs to the priority sector is repealed, though existing arrangements remain valid under prior norms until the new directions take effect.

(Source: RBI Notification No, RBI/DOR/2025-26/139 DOR.STR.REC.44/13.07.010/2025-26, 'Reserve Bank of India (Co-Lending Arrangements) Directions, 2025'; dated 6 August 2025)

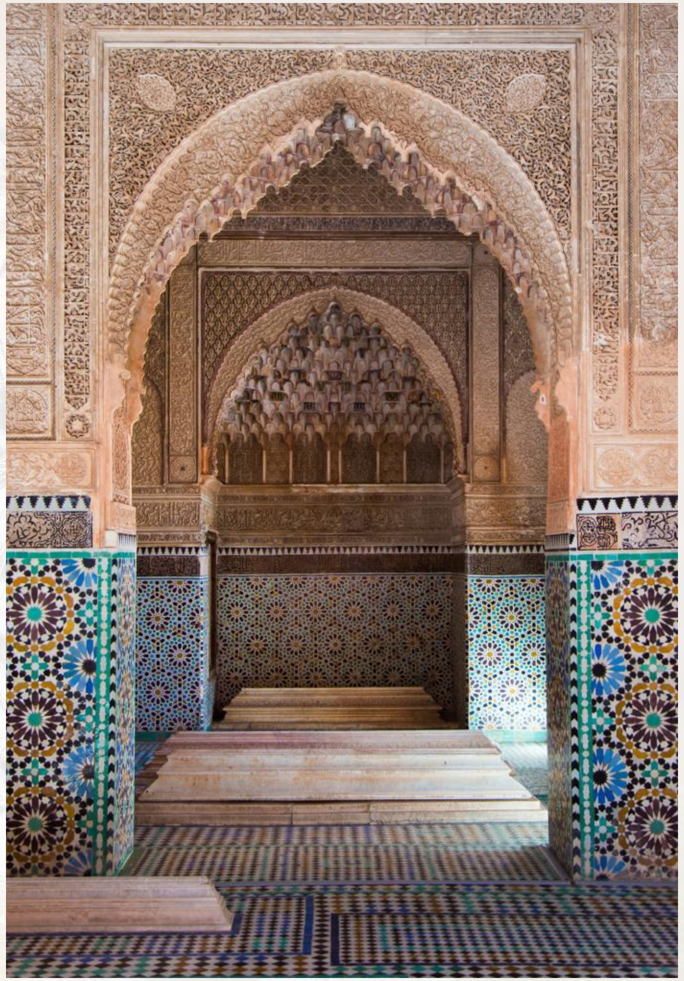
7. For the purpose of these Directions, CLA refers to an arrangement, formalised through an ex-ante agreement, between a RE which is originating the loans ('originating RE') and another RE which is co-lending ('partner RE'), to jointly fund a portfolio of loans, comprising of either secured or unsecured loans, in a pre-agreed proportion, involving revenue and risk sharing.
8. RBI Circular FIDD.CO.Plan.BC.No.8/04.09.01/2020-21

RBI (Non-Fund Based Credit Facilities) Directions, 2025

The RBI has issued the Non-Fund Based Credit Facilities Directions, 2025 (the NFB Directions) to streamline and modernise the regulatory framework governing instruments like guarantees, letters of credit, and co-acceptances. Effective from 1 April 2026, the guidelines consolidate decades of circulars into a unified structure for improved transparency and operational efficiency.

- **Purpose and scope:** Consolidates and harmonises guidelines for Non-Fund Based (NFB) facilities like guarantees, letters of credit, and co-acceptances. It is applicable to Commercial Banks, Co-operative Banks, AIFIs, NBFCs, and HFCs (middle layer and above[9]).
- **Key definitions:** The NFB Directions clarifies terms like guarantee, co-acceptance, obligor, beneficiary, and secured portion of NFB facilities.
- **General conditions:** NFB facilities must align with the RE's credit policy. Typically it should be issued only to customers with existing funded credit facilities. Once NFB facility is devolved into funded facilities, standard prudential norms will apply.
- **Guarantees and co-acceptances:** In general, guarantees issued by a RE must be irrevocable, unconditional, and incontrovertible. Limits must be imposed on issuing unsecured guarantees, especially for cooperative banks. Further, co-acceptances allowed only for genuine trade bills with strict documentation and audit requirements. REs cannot co-accept bills already funded by another RE.
- **Partial Credit Enhancement (PCE):** REs may give PCE to bonds issued by corporates, Special Purpose Vehicles (SPVs), NBFCs, HFCs, and municipal corporations with an aim to boost credit rating of the bond and market access. Also, a drawn tranche of the contingent PCEs facility must be repaid within 30 days from the date of its drawal (due date). The facility would be treated as an NPA if it remains outstanding for 90 days or more from the due date and provided for as per the usual asset classification and provisioning norms. In that event, the RE's other facilities to the borrower shall also be classified as an NPA as per extant guidelines.
- **Repealed circulars:** These NFB Directions annexes list of numerous previous circulars now repealed for Scheduled Commercial Banks and Urban Cooperative Banks.

(Source: RBI Notification No RBI/DOR/2025-26/140 DOR.STR.REC.45/13.07.010/2025-26, 'Reserve Bank of India (Non-Fund Based Credit Facilities) Directions, 2025' dated 6 August 2025)



9. RBI has implemented a Scale-Based Regulatory Framework or SBR Framework for regulation of NBFCs w.e.f. 1 October 2022. The SBR Framework which is based on the principle of proportionality takes into account various factors like size, activity, complexity, interconnectedness, etc., within the financial sector for categorising NBFCs into various layers. The degree of regulations increases as one moves from lower to higher layers. SBR Framework classifies NBFCs into four layers. NBFCs in the lowest layer shall be known as NBFC – Base Layer (NBFC-BL). NBFCs in middle layer and upper layer shall be known as NBFC – Middle Layer (NBFC-ML) and NBFC – Upper Layer (NBFC-UL) respectively and are considered to be systemically significant.

ICAI issues Guidance note on tax audit (Revised 2025)

In response to the growing complexity of income tax laws and expanded reporting requirements in Form 3CD, the Institute of Chartered Accountants of India's (ICAI) Direct Taxes Committee has issued the Revised 2025 edition of the Guidance Note on Tax Audit under Section 44AB of the Income-tax Act, 1961. This updated guide reflects recent amendments introduced by the Finance (No. 2) Act, 2024 and Finance Act, 2025 and is designed to help Chartered Accountants navigate evolving statutory obligations with technical precision and sound professional judgement.

(Source: ICAI Publications- Direct Taxes Committee)

ICAI issues a checklist for issue of certificates

The ICAI through its Centre for Audit Quality Directorate has issued an illustrative checklist for issuance of certificates. The checklist has been prepared based on Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) (the Guidance Note) issued by the ICAI, which will help chartered accountants comply with the requirements of the said Guidance Note. The checklist is divided in 4 sections as follows:

1. **Index:** Provides an overview of each certificate being issued
2. **Section A applicability:** Helps determine whether the assignment is to be in compliance with Guidance Note of another Standard on Auditing
3. **Section B procedure checklist:** Procedural checklist with references to relevant paragraphs of the Guidance Note
4. **Section C completion checklist:** Ensures completeness of all aspects of the certificate, reporting implications and the documentation to be maintained.

(Source: ICAI>> Centre for Audit Quality Directorate>>whats new>>Checklist of Certificates for Chartered Accountants, dated August 2025)

ITR e-filing portal updated

On 18 July 2025, the Income Tax Department enabled income tax audit forms 3CA-3CD and 3CB-3CD for business and professional income online via the ITR e-filing portal. Alongside this update, a common offline utility functionality for Forms 3CA, 3CB, and 3CD is made available. A total of 71 changes have been made: 35 changes in Form 3CA–3CD and 36 changes in Form 3CB–3CD. These changes are detailed in a schema change document released by the department. The timeline for filing tax audit report remains 30 September 2025 for FY 2024–25 (AY 2025–26) post which income tax return (ITR) filing is due by 31 October 2025.

(Source: Incomtax.gov.in>>News & e-campaigns>'Forms 3CA-3CD and 3CB-3CD are now enabled on the e-Filing portal with changes as per Notification No. 23/2025/F. No. 370142/10/2025-TPL', dated 17 July 2025)

Extension of online application facility for MOOWR scheme

The Central Board of Indirect Taxes & Customs (CBIC) vide its circular dated 22 July 2025 had withdrawn the facility for online filing of applications on the Invest India micro websites, under the Manufacture and Other Operations in Warehouse Regulations (MOOWR) Scheme[11], under sections 58 and permission to operate under section 65 of the Customs Act, 1962. However, in order to maintain operational ease and uninterrupted digital access for applicants, CBIC on 23 July 2025 has issued another circular that announced the continuation of the existing online application facility for the MOOWR Scheme via the Invest India portal until 31 October 2025. This circular overrides the earlier circular and allows entities to continue submitting applications under Sections 58 and 65 of the Customs Act, 1962 online.

Also, a new digital model for application submission is under consideration, with implementation details to follow in due course.

(Source: CBIC circular no 18/2025-Customs, F.No 473/02/2022-LC 'Submission of applications under MOOWR scheme – reg.'; dated 22 July 2025 and circular no 19/2025-Customs, F.No 473/02/2022-LC 'Continuation of online application facility under MOOWR scheme'; dated 23 July 2025)

11. MOOWR is a duty deferment scheme and not a duty exemption scheme. CBIC launched the MOOWR scheme to defer the Customs duties on imported goods (both capital goods and inputs) that are used for the intended purposes of manufacture or carrying out other activities in a bonded manufacturing facility, until their clearance from warehouse. In case of export of capital goods or finished goods, the duty on imported inputs stands remitted. Also, zero rating of tax on domestic inputs is allowed.

IAASB releases guidance to reinforce professional skepticism in revised ISAs 570 and 240

The staff of the International Auditing and Assurance Standards Board (IAASB) has released a non-authoritative guidance publication to support the adoption and implementation of two recently revised auditing standards: ISA 570 (Revised 2024) *Going Concern*, and ISA 240 (Revised) *The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*.

This publication emphasises the IAASB's commitment to strengthening professional skepticism across both standards. It provides practical insights into how auditors are expected to maintain a questioning mindset, evaluate contradictory evidence, and critically assess management's assumptions.

Importantly, this guidance does not modify or supersede the authoritative text of the ISAs. The revised standards will be effective for audits of financial statements for periods beginning on or after 15 December 2026.

(Source: IAASB.org>>publications>>' How the IAASB's Revised Going Concern and Fraud Standards Reinforce Professional Skepticism', dated 21 July 2025)

IFRS Foundation publishes near-final examples to improve uncertainty reporting

The International Financial Reporting Standards (IFRS) foundation has released near-final illustrative examples to help companies enhance the reporting of uncertainties in financial statements, using climate-related scenarios as practical guides. While focused on climate issues, the guidance is broadly applicable to all types of uncertainties.

Developed by the International Accounting Standards Board (IASB) in collaboration with the ISSB, the examples respond to stakeholders' concerns about inadequate and inconsistent disclosures, aiming to support clearer and more timely financial reporting. This near-final draft of the illustrative examples will be included as illustrative examples accompanying IFRS Accounting Standards. The IASB expects to issue them, together with accompanying bases for conclusions, in October 2025. This near-final draft released prior to formal approval, empowers companies to enhance their disclosure practices well in advance and is not for comments. Following is the list of examples included in the draft:

Example 1—Materiality judgements applying paragraph 31 of IAS 1 [paragraph 20 of IFRS 18]

Example 2—Disclosure of assumptions: specific requirements

Example 3—Disclosure of assumptions: general requirements

Example 4—Disclosure about credit risk

Example 5—Disclosure about decommissioning and restoration provisions

Example 6—Disclosure of disaggregated information

(Source: IFRS.org>>news and events>>'IFRS Foundation publishes near-final examples on reporting uncertainties in the financial statements using climate-related examples'; dated 24 July 2025)