

Ind AS 116 Leases: A study on the impact of lease capitalisation

「リース資産化の影響分析 — Ind AS 116 リース」を発表

In brief

PwC インドはこのたび、「A study on the impact of lease capitalization (リース資産化の影響分析)」と題する冊子を発行しました。

本冊子制作にあたって当法人は、新たに導入されるリース会計基準「Ind AS 116-Leases」が金融業者を除く NIFTY 50 および NIFTY NEXT 50 指数に含まれる NSE (インド国立証券取引所) 上場企業の財務諸表、主な財務比率および業績評価指標に与える影響の概括的な分析を実施しました。本冊子では、各企業が開示している最新の年次報告に基づいて、オペレーティング・リース契約の資産化による潜在的な影響を測定しています。

Ind AS 116-Leases は IFRS (国際財務報告基準) 16 号「リース」へのコンバージェンス (収斂) を概ね図ったものであり、インド企業省 (MCA) の公示により 2019 年 4 月 1 日以降開始する事業年度から導入される予定です。

詳しくは下記 (英語) をご覧ください。

<https://www.pwc.in/assets/pdfs/services/accounting-advisory/a-study-on-the-impact-of-lease-capitalisation.pdf>

下記までお気軽にお問い合わせください。

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Ind AS 116 Leases: A study on the impact of lease capitalisation

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We are pleased to bring to you our latest publication "A study on the impact of lease capitalization" . We conducted a study to assess the high-level impact of the proposed new standard, Ind AS 116 - *Leases* on the financial statements, key financial ratios and performance measures of companies listed on National Stock Exchange of India and included in NIFTY 50 and NIFTY NEXT 50 benchmark indices, excluding companies in the financial sector.

The study identifies the potential high-level impact of capitalizing the operating lease commitments as disclosed in the latest available annual reports of these companies. Ind AS 116 is largely converged with IFRS 16, *Leases* and proposed to be effective for annual periods beginning on or after 1 April 2019 subject to notification by Ministry of Corporate Affairs of India.

The link to the publication is included below.

<https://www.pwc.in/assets/pdfs/services/accounting-advisory/a-study-on-the-impact-of-lease-capitalisation.pdf>

We hope you find this publication useful and welcome your feedback at pwc.update@in.pwc.com

Regards,
PwC Team

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