

Corporate Reporting and Capital Markets Round-Up

April 2026

Hi,

Here are your articles on accounting and sustainability reporting updates for the month.

For further enquiries, please contact us at my_cmaas@pwc.com.



PwC Global webcast on IFRS Updates – April 2026

In this **webcast**, PwC's IFRS Accounting and sustainability reporting experts discuss the accounting considerations of geopolitical conflicts, tariffs, private capital transactions and AI ecosystem transactions, and provide a sustainability reporting update. The webcast also features the launch of PwC's new IFRS 18 - Illustrative consolidated financial statements.

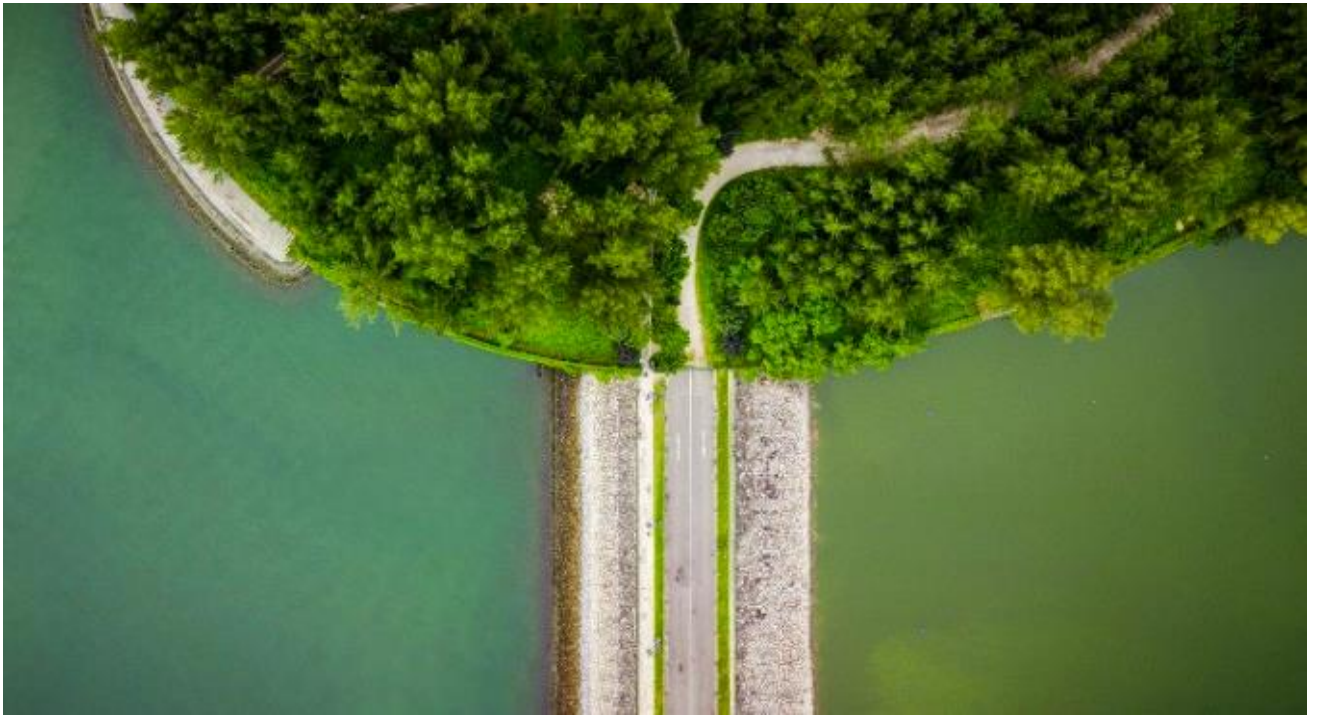


PwC IFRS 18 Illustrative consolidated financial statements

This newly released publication illustrates a set of annual consolidated financial statements prepared in accordance with IFRS® Accounting Standards / MFRS for a fictitious listed company with a 31 December 2025 year end. This publication illustrates the early-adoption of both IFRS / MFRS 18 'Presentation and Disclosure in Financial Statements' and the two sets of amendments to IFRS 9 / MFRS 9 and IFRS 7 / MFRS 7 comprising 'Contracts Referencing Nature-dependent Electricity' and 'Amendments to the Classification and Measurement of Financial Instruments'.

IFRS / MFRS 18 'Presentation and Disclosure in Financial Statements' is effective for annual reporting periods beginning on or after 1 January 2027 and replaces the existing MFRS 101 'Presentation of Financial Statements'. In the first year of adoption, MFRS 18 requires a reconciliation between how the statement of profit or loss was presented for the comparative period (i.e. annual reporting period beginning on 1 January 2026 for entities with 31 December 2027 year-end) under MFRS 101 and how it is presented in the current year under MFRS 18. Interim financial statements in the first year of adoption include similar reconciliation requirements.

Read our Insights to find out more about MFRS 18.



ISSB continues enhancing SASB standards with proposed amendments to three additional standards and IFRS S2 Industry-based guidance

On 26 March 2026, the International Sustainability Standards Board (ISSB) published an exposure draft proposing amendments to three Sustainability Accounting Standards Board (SASB) Standards and to the 'Industry-based guidance on implementing IFRS S2' as part of the ISSB's ongoing project to enhance the SASB standards.

The proposed amendments in the March 2026 exposure draft cover industry descriptions, disclosure topics, metrics and technical protocols for the following:

- 'Agricultural Products';
- 'Meat, Poultry & Dairy'; and
- 'Electric Utilities & Power Generators'

The proposed amendments aim to improve consistency in disclosures and to synchronise terminology used across both ISSB and SASB Standards. They also aim to improve interoperability with other sustainability frameworks such as ESRS, GRI and TNFD.

Read **PwC's In brief** to find out more.

How can we help?

The Capital Markets and Accounting Advisory Services (CMAAS) team provides solutions on accounting, financial reporting, sustainability reporting and capital market matters.

[Contact us](#)



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