

# Corporate Reporting and Capital Markets Round-Up

March 2026

Hi,

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

For further enquiries, please contact us at [my\\_cmaas@pwc.com](mailto:my_cmaas@pwc.com).



## Topical issues to consider when preparing 31 March 2026 financial statements

In this latest [Insights](#), we discuss the accounting implications of the topical issues that entities with a 31 March 2026 year end might want to consider. These issues include geopolitical conflicts (such as the current situation in the Middle East), import tariffs, impairment of non-financial assets, climate change and connectivity between sustainability and financial reporting, private capital transactions, and AI ecosystem transactions.



## GHG Protocol publishes Land Sector and Removals Standard

On 30 January 2026, the Greenhouse Gas Protocol (GHG Protocol) released its [Land Sector and Removals Standard](#) (LSR Standard) and accompanying [Land Sector and Removals Standard Executive Summary](#). The new standard applies to entities with significant land sector activities and entities that choose to report CO<sub>2</sub> removals or CO<sub>2</sub> capture with geologic storage in their GHG inventory. The LSR Standard is effective 1 January 2027 for entities reporting in accordance with the GHG Protocol *Corporate Standard* and *Scope 3 Standard*.

Entities reporting in accordance with the IFRS<sup>®</sup> Sustainability Disclosure Standards would not be immediately required to apply the LSR Standard. IFRS Sustainability Disclosure Standards specifically refer to the 2004 version of the *Corporate Standard*. Even though the LSR Standard supplements the *Corporate Standard*, we believe the standard setters would need to take specific action to incorporate this guidance. In the meantime, entities reporting under these frameworks are recommended to review and understand the new guidance and monitor for any developments from the International Sustainability Standards Board as well as the regulators in Malaysia.

Read [PwC In brief](#) to find out more.

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## 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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