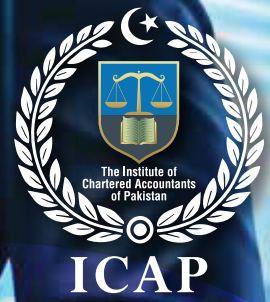


CPD: 4
Hours



Seminar - Navigating IFRS 18 & IFRS 19

We are pleased to hold a Seminar on IFRS 18 and IFRS 19 on April 15, 2026 at ICAP House, Karachi.

IFRS 18 *Presentation and Disclosure in Financial Statements* issued by IASB brings fundamental changes to how entities present financial performance and disclose key information. SECP vide S.R.O.2444(I)/2025 dated December 12, 2025, adopted IFRS 18, and mandated its applicability for the preparation of financial statements for annual reporting periods beginning on or after January 1, 2027.

IFRS 18 will replace IAS 1. It introduces (i) a structured approach to categorise income and expenses, and (ii) mandatory subtotals in the statement of profit or loss. It aims to enhance comparability across entities, and sets out new disclosure requirements for management-defined performance measures (MPMs).

The changes introduced by IFRS 18 will significantly impact financial reporting practices across sectors, including banks, financial institutions, manufacturing entities and service organisations. This seminar is being carried out to provide a structured and practical understanding of IFRS 18 and its implications for preparers and other stakeholders.

IFRS 19 *Subsidiaries without Public Accountability: Disclosures* (issued May 2024, effective Jan 1, 2027) allows eligible private subsidiaries to apply reduced disclosure requirements. It aims to lower reporting costs while maintaining useful information for users, as the parent company provides comprehensive, consolidated financial statements.

Key topics to be covered

1. Overview of IFRS 18 - Presentation and Disclosure in Financial Statement.

- Structural changes in the Statement of Profit or Loss
- Classification principles of income and expenses in the Statement of Profit or Loss under IFRS 18
- Disclosure requirements of Management-Defined Performance Measures (MPMs)
- Aggregation and disaggregation principles of IFRS 18
- Transition and Implementation Considerations

2. Overview of IFRS 19 - Subsidiaries without Public Accountability: Disclosures

- Concept of eligible subsidiaries
- Reduced disclosure requirements
- Transition from earlier framework to IFRS 19
- Expected benefits from use of IFRS 19

Speaker



Mr. Muhammad Imran Khan
Director Technical ICAP

Opening Remarks



Mr. Mohammad Maqbool
Chairman
Accounting Standards Board

Closing Remarks



Mr. Ahmed Raza
Vice President
ICAP

Panelists



Mr. Khattab Baig
Partner, A. F. Ferguson & Co.



Mr. Shoaib Ghazi
CEO, Yousuf Adil



Mr. Zeeshan Rashid
Partner, KPMG

Wednesday, April 15, 2026

4:00 PM - 8:00 PM

ICAP House, Karachi

021-99251653 & 021-111-000-422, Ext: 411

Register Now



Registration Fee: **PKR 8,000** (inclusive of applicable taxes)

All payments must be made in advance through the online registration link.

<https://member.icap.org.pk/online-registration-for-seminar-workshop/>