

IND AS 118

Presentation and Disclosure in Financial Statements

[eLearning]



The better the question.
The better the answer.
The better the world works.



EY

Shape the future
with confidence

Overview

Financial reporting is entering a new era. IND AS 118 (aligned with IFRS 18) replaces IND AS 1, introducing a completely restructured approach to presenting financial statements.

This program equips professionals to understand and apply the new framework, covering revised P&L categories, mandatory subtotals and enhanced disclosures such as Management-Defined Performance Measures (MPMs). Prepare now for seamless compliance ahead of the April 2027 mandate.

Who should attend?

Finance leaders

CFOs, Controllers,
Finance Directors

Audit and advisory professionals

Chartered Accountants,
Consultants

Analysts and investment professionals

FP&A, equity analysts, bankers

Aspiring finance professionals

Individuals who want to build
strong reporting expertise



Key topics covered

- New operating, investing and financing categories in the P&L
- Mandatory subtotals and performance metrics
- Management-Defined Performance Measures (MPMs) and disclosures
- Main Business Activity (MBA) considerations
- Classification of income, expenses, FX differences and derivatives
- Enhanced aggregation and disaggregation principles
- Practical case studies and implementation insights

The course includes:

- Around 16 hours of eLearning videos
- Access for six months
- Online assessment
- EY Certificate of Completion post assessment
- Query handling through dedicated email support

Program outcomes

Participants will learn to:

- 1 Confidently apply the new P&L structure
- 2 Present statutory subtotals accurately
- 3 Improve financial transparency with MPM disclosures
- 4 Handle complex accounting classifications
- 5 Implement effective reporting practices for compliance
- 6 Lead organization's transition to IND AS 118

For more information Contact

Swati Sharma
Swati.sharma16@in.ey.com
M: +91 9168161122

Course Fee

- INR10,000 plus taxes for Indian participants
- US\$250 for participants outside India

About EY Learning Solutions

In a challenging business environment, with organizational transformation and regulatory change, a flexible and cost-effective workforce is critical. High-quality training is a crucial element of innovative talent management to improve performance, so that your teams can respond to today's challenges and are equipped for career success.

We, at EY FAAS, recognize this need and have set up a dedicated "Learning Solution" to help corporate and practicing professionals deal with new requirements. FAAS Learning Solutions supplements our primary range of services and provides business-specific training solutions to business communities throughout India, Europe, the Middle East and Africa. This is done with the help of a multidisciplinary team of trainers from around the world.

As a globally integrated firm, we bring global insight to our training programs. All training programs are regularly updated to reflect changing trends and guidance. Our practical, relevant and stimulating courses are facilitated by highly competent trainers who have first-hand knowledge of the subject matter. We recognize that each client has a different history, size, location and sector; therefore, programs can be tailored to the specific needs of your business.

Our other flagship programs

Certificate in Ind-AS

Certificate in Advance Analytics using R

Certificate in Exploratory Analytics in Python

Certificate in Finance for Non-Finance Managers

Certificate in Business Intelligence using Power BI

Certificate in Blockchain Technology

Certificate in Data Visualization using Tableau

Certificate in Financial Modelling and Valuation

Certificate in Lean Six Sigma Green Belt

Certificate in Artificial Intelligence and Machine Learning in Python

Certificate in Supply Chain Analytics

Certificate in Predictive Analytics in Python

Certificate in US GAAP

Certificate in Business Valuation

Certificate in Marketing Analytics

Certificate in IFRS

Certificate in Excel for Business

Certificate in Finance Analytics

Certificate in Design Thinking

Certificate in HR Analytics

Contact

Anand Akhouri

Director

Email: anand.akhouri@in.ey.com

Neha Tuteja

Senior Manager

Email: neha.tuteja@in.ey.com

Our Offices

Ahmedabad

22nd Floor, B Wing, Privilon
Ambli BRT Road, Behind Iskcon Temple
Off SG Highway, Ahmedabad - 380 059
Tel: + 91 79 6608 3800

Gandhinagar

8th Floor, Building No. 14A
Block 14, Zone 1
Brigade International Financial Centre
GIFT City SEZ
Gandhinagar - 382 355
Tel: + 91 79 6608 3800

Bengaluru

12th & 13th Floor
"UB City", Canberra Block
No.24 Vittal Mallya Road
Bengaluru - 560 001
Tel: + 91 80 6727 5000

Ground & 1st Floor
11, 'A' wing
Divyasree Chambers
Langford Town
Bengaluru - 560 025
Tel: + 91 80 6727 5000

3rd & 4th Floor
MARKSQUARE
#61, St. Mark's Road
Shantala Nagar
Bengaluru - 560 001
Tel: + 91 80 6727 5000

1st & 8th Floor, Tower A
Prestige Shantiniketan
Mahadevapura Post
Whitefield, Bengaluru - 560 048
Tel: + 91 80 6727 5000

Ecospace
1st Floor, Campus 1C
Ecospace Business Park
Outer Ring Road,
Bellandur - Sarjapura Area, Varthur Hobli,
Bengaluru Urban - 560103

Bhubaneswar

8th Floor, O-Hub, Tower A
Chandaka SEZ, Bhubaneswar - 751024
Tel: + 91 674 274 4490

Chandigarh

Elante offices, Unit No. B-613 & 614
6th Floor, Plot No- 178-178A
Industrial & Business Park, Phase-I
Chandigarh - 160 002
Tel: + 91 172 6717800

Chennai

6th & 7th Floor, A Block,
Tidel Park, No.4, Rajiv Gandhi Salai
Taramani, Chennai - 600 113
Tel: + 91 44 6654 8100

Delhi NCR

Aikyam
Ground Floor
67, Institutional Area
Sector 44, Gurugram - 122 003
Tel: + 91 124 443 4000

3rd & 6th Floor, Worldmark-1
IGI Airport Hospitality District
Aerocity, New Delhi - 110 037
Tel: + 91 11 4731 8000

4th & 5th Floor, Plot No 2B
Tower 2, Sector 126
Gautam Budh Nagar
Noida - 201 304
Tel: + 91 120 671 7000

Hyderabad

THE SKYVIEW 10
18th Floor, "SOUTH LOBBY"
Survey No 83/1, Raidurgam
Hyderabad - 500 032
Tel: + 91 40 6736 2000

THE SKYVIEW 20
2nd Floor, 201 & 202
Right Wing, Survey No 83/1
Raidurgam, Hyderabad - 500 032
Tel: + 91 40 6736 2000

Jaipur

9th floor, Jewel of India
Horizon Tower, JLN Marg
Opp Jaipur Stock Exchange
Jaipur - 302018

Kochi

7th Floor, ABAD Nucleus
NH-49, Maradu PO
Kochi - 682 304
Tel: + 91 484 433 4000

Kolkata

22 Camac Street
3rd Floor, Block 'C'
Kolkata - 700 016
Tel: + 91 33 6615 3400

6th floor, Sector V,
Building Omega, Bengal Intelligent
Park, Salt Lake Electronics Complex,
Bidhan Nagar
Kolkata - 700 091
Tel: + 91 33 6615 3400

Mumbai

14th Floor, The Ruby
29 Senapati Bapat Marg
Dadar (W), Mumbai - 400 028
Tel: + 91 22 6192 0000

5th Floor, Block B-2
Nirlon Knowledge Park
Off. Western Express Highway
Goregaon (E)
Mumbai - 400 063
Tel: + 91 22 6192 0000

3rd Floor, Unit No.301
Building No.1, Mindspace-Gigaplex
IT Park, MIDC, Plot No. IT-5
Airoli Knowledge Park
Airoli West, Navi Mumbai - 400 708
Tel: + 91 22 6192 0003

18th Floor, Altimus
Pandurang Budhkar Marg
Worli, Mumbai - 400 018
Tel: + 91 22 6192 0503

Pune

C-401, 4th Floor
Panchshil Tech Park, Yerwada
(Near Don Bosco School)
Pune - 411 006
Tel: + 91 20 4912 6000

10th Floor, Smartworks
M-Agile, Pan Card Club Road
Baner, Pune - 411 045
Tel: + 91 20 4912 6800

Ernst & Young Associates LLP

EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EYG member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

Ernst & Young Associates LLP is one of the Indian client serving member firms of EYGM Limited. For more information about our organization, please visit www.ey.com/en_in.

Ernst & Young Associates LLP, is a Limited Liability Partnership, registered under the Limited Liability Partnership Act, 2008 in India, having its registered office at 6th Floor, Worldmark-1, Asset Area 11, Hospitality District, Indira Gandhi International Airport, New Delhi-110037, India.

©2026 Ernst & Young Associates LLP. Published in India.
All Rights Reserved.

EYIN2606-010
ED None

This publication contains information in summary form and is therefore intended for general guidance only. It is not intended to be a substitute for detailed research or the exercise of professional judgment. Neither EYGM Limited nor any other member of the global Ernst & Young organization can accept any responsibility for loss occasioned to any person acting or refraining from action as a result of any material in this publication. On any specific matter, reference should be made to the appropriate advisor.

JJ

ey.com/en_in

