



Australian Securities and Investments Commission
GPO Box 9827
Melbourne VIC 3001

via email to: rri.consultation@asic.gov.au

10 July 2026

Dear Sir/Madam,

CS-54 Proposed consolidation of financial reporting and auditing instruments

PricewaterhouseCoopers Australia (PwC) appreciates the opportunity to provide input on ASIC's consultation on the proposed consolidation of financial reporting and auditing instruments (CS- 54).

We support ASIC's objectives of consolidating financial reporting and auditing relief instruments and reducing the number of legislative instruments dealing with related subject matter. In principle, we also support the creation of the proposed annual and half-year reporting instrument and the proposed auditing instrument.

We consider the proposed consolidation to be consistent with ASIC's commitment to regulatory simplification and expect it will assist users in locating and applying relevant relief.

As the proposed instruments are intended to consolidate and preserve relevant existing relief, there may be further opportunities to build on this work by improving the clarity and usability of the provisions. This could include clearer signposting of common eligibility criteria and operative conditions, as well as improved cross-referencing within and between the instruments.

We would welcome the opportunity to address any questions you may have. Please feel free to contact me at [REDACTED] or [REDACTED] at [REDACTED].

Yours sincerely,

[REDACTED]

[REDACTED]
Assurance Risk and Quality Leader

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