

## Attachment 2 to CS 45: Draft instrument



**ASIC**  
Australian Securities &  
Investments Commission

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### **ASIC Corporations (Electronic Lodgment of Financial and Sustainability Reports) Instrument 2026/XXX**

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I, <insert name>, delegate of the Australian Securities and Investments Commission, make the following legislative instrument.

Date 2026

**[DRAFT ONLY – NOT FOR SIGNATURE]**

<signature>

<insert name>

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## Part 1—Preliminary

### 1 Name of legislative instrument

This is the *ASIC Corporations (Electronic Lodgment of Financial and Sustainability Reports) Instrument 2026/XXX*.

### 2 Commencement

This instrument commences on the later of:

- (a) the day after it is registered on the Federal Register of Legislation; and
- (b) 1 April 2026.

Note: The register may be accessed at [www.legislation.gov.au](http://www.legislation.gov.au).

### 3 Authority

This instrument is made under sections 341 and 352 of the *Corporations Act 2001*.

### 4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

### 5 Simplified outline of this legislative instrument

The instrument contains an approval and an exemption that, subject to certain requirements, allow listed disclosing entities to lodge certain reports electronically with the relevant market operator without also having to separately lodge the reports with ASIC.

### 6 Definitions

In this instrument:

**Act** means the *Corporations Act 2001*.

**eligible financial market** means a financial market operated by:

- (a) ASX Limited ACN 008 624 691; or
- (b) National Stock Exchange of Australia Limited ACN 000 902 063; or

(c) Sydney Stock Exchange Limited ACN 080 399 220.

***eligible report*** means a report that a listed disclosing entity has to prepare or obtain under Division 1 or 2 of Part 2M.3 of the Act and includes a concise report provided to members under section 314 of the Act and an amended report within the meaning of section 322 of the Act.

## Part 2—Approval

### 7 Electronic lodgment of reports with operators of eligible financial markets

- (1) ASIC approves the electronic lodgment of an eligible report by a listed disclosing entity that is included in the official list of an eligible financial market.
- (2) This approval applies where all the following are satisfied:
  - (a) the operator of the financial market is appointed as agent for ASIC to receive eligible reports electronically from listed disclosing entities;
  - (b) the eligible report is lodged with the operator electronically;
  - (c) the listed disclosing entity has adequate arrangements in place to ensure a signed copy of the eligible report is kept for a period of not less than 7 years from the time of electronic lodgment.
- (3) This approval does not apply in relation to a financial year of a listed disclosing entity which is not a company or registered scheme.

## Part 3—Order

### 8 Approved forms not required to accompany electronically lodged reports

For the avoidance of doubt, a listed disclosing entity that lodges an eligible report in accordance with the approval in section 7 does not have to comply with regulations 1.0.08 and 1.0.09 of the *Corporations Regulations 2001* in relation to the report.

## Part 4—Repeal

### 9 Repeal

This instrument is repealed at the start of 1 April 2031.

## **Schedule 1—Repeals**

### ***ASIC Corporations (Electronic Lodgment of Financial and Sustainability Reports) Instrument 2016/181***

#### **1 The whole of the instrument**

Repeal the instrument.