

From: [REDACTED]
Sent: Monday, 9 February 2026 2:05 PM
To: RRI Consultation
Cc: [REDACTED]
Subject: RG 43 Regulatory Guide 43 Financial reports and audit relief

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Dear [REDACTED]

Thank you for the opportunity to review the proposed Regulatory Guide 43 *Financial Reports and Audit Relief* (RG 43) updates and provide our feedback on the clarity and to propose changes. We appreciate ASIC's intent to ensure the currency and clarity of guidance on the approach to providing relief from the financial record keeping, financial reporting and audit requirements of Parts 2M.2, 2M.3 and 2M.4 (other than Division 4) of the *Corporations Act 2001* (Corporations Act). In forming our feedback, we have engaged with some of our members.

Through this outreach we have identified a reference to the objective of financial reporting in RG 43 which could be aligned with the AASB's Conceptual Framework. RG 43 refers to a broader group of financial report users which includes existing and potential employees and consumers (RG43.8). However, the AASB's [Conceptual Framework](#) paragraph 1.2 provides that:

"The objective of general purpose financial reporting is to provide financial information about the reporting entity that is useful to existing and potential investors, lenders and other creditors in making decisions relating to providing resources to the entity."

For clarity and consistency, we recommend the RG 43 update reflects the revision in the Conceptual Framework.

Regards,

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