Institute of Actuaries of India
Statutory body established under an Act of Parliament
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# 15th Tech Talk on Employee Benefits

Institute of Actuaries of India (IAI) is pleased to announce the **15th Tech Talk on Employee Benefits**, organized by the **Advisory Group on Pensions, Employee Benefits and Social Security (PEBSS)**.

**Event Details:**
**Date:** 13 August 2026 (Thursday)
**Time:** 3:00 pm to 4:30 pm IST
**Topic:** *Employee Benefits: What Changes Due to Ind AS 118?*
**Mode:** Online via Microsoft Teams Webinar platform
**CPD Credit as per APS9 (Version 4):** 1.5 hours of Technical CPD (PEBSS)

**Abstract:**
Ind AS 118 – Presentation and Disclosure in Financial Statements is a new Indian Accounting Standard that replaces Ind AS 1. It is based on IFRS 18 and aims to improve the clarity, consistency, and comparability of financial statements, particularly the profit and loss statement. The proposed effective date in India is for annual reporting periods beginning on or after 1 April 2027.

The new presentation of the profit and loss statement will entail classification of income and expenses at the least into a) operating, b) investing, and c) financing results. The structure would affect the recognition of charges across a range of employee benefits. The published accounting standard has already identified that defined benefit plan obligations would need a separate treatment in the new, modular presentation of the Ind AS 118 profit and loss statement.

The webinar would discuss the potential changes and practice consideration across a range of employee benefits in order to prepare for the Ind AS service delivery. The session aims to cover recognition of charge items arising from the introduction of Ind AS 118.

The webinar would be of value to current employee benefit practitioners and those who wish to comprehend Ind AS 118's framework in general, and its impact on employee benefits in particular.

**Speaker**:
**Mr. Mayur Ankolekar, Consulting Actuary**
Mr. Mayur Ankolekar is a consulting actuary based in Mumbai. He originally trained as a Chartered Accountant and Lawyer and has been a practitioner for over thirty-five years.
Over the past two decades, he has worked across life insurance, non-life insurance and employee benefits. While delivering projects with multilateral development and other organisations on actuarial and related policy matters in India, South Asia, Southeast Asia, the Middle East, Africa and Latin America, he has also published papers in microinsurance, social protection and pensions. He contributes to learning and development in public schools.

**Target Audience:** Students, Associates, Fellows and Non-members working in the employee benefits or insurance space in India and abroad.

**Registration Fees (excluding GST)**

| IAI Students & Associates | IAI Affiliates & Fellows | Non-Members |
|---|---|---|
| INR 500 | INR 750 | INR 750 |

**Registration Link:** https://bit.ly/3R84faU

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