

Part II: Onsite (09.03.2026 to 13.03.2026)				
Day 1: (Monday) 09.03.2026				
10:00 to 10:30	Session 1 (10.30 to 11.30)	Session 2 (11.45 to 13.00)	Session 3 (14.30 to 16:00)	Evening activities
Inauguration & Group Photo	Accounting Standards in Extractive Industries: Evolution, Implementation Challenges and Emerging Reforms		IFRS sustainability reporting standards	Campus Tour
	<ul style="list-style-type: none"> • <i>Scope of the IFRS, FASB, UK SOAP, COPAS, SEEA and IPSAS</i> • <i>Recognition of Exploration and Evaluation (E&E) costs</i> 		<ul style="list-style-type: none"> • <i>IFRS S1 on General Requirements for Disclosure of Sustainability and</i> • <i>IFRS S2 on Climate related Disclosures</i> 	
	Mr. Vishal Bansal, Associate Account Executive, ICAI, New Delhi		Ms. Harsha Ramnani, CA, ICAI	
Day 2: (Tuesday) 10.03.2026				
Session 1 (10:00 to 11:15)	Session 2 (11:45 to 13:00)	Session 3 (14.00 to 15.15)		Visit to Amber Fort followed by dinner
Scope and Recognition of Exploration & Evaluation (E&E) Costs	Classification and Measurement of E&E Assets	Environmental accounting -SEEA framework and case study on NRA (Minerals) from SAI India		
<ul style="list-style-type: none"> • <i>Scope of the IFRS, FASB, UK SOAP, COPAS, SEEA and IPSAS</i> • <i>Recognition of Exploration and Evaluation (E&E) costs</i> 	<ul style="list-style-type: none"> • <i>Classification of Exploration and Evaluation (E&E) – Tangible or Intangible</i> • <i>Cash flows and measurement, revaluation</i> 			
Dr. Sanjay Kumar Singh, Sr. Finance Manager (Finance Executive) and Mr. Mayank Pathak, Manager (F)-Corporate Accounts, Central Coalfields Limited (CCL)		Mr. Abhay Kumar Singh, Director General (GASAB-I)		
Day 3: (Wednesday) 11.03.2026				
Jaipur city tour: City Palace, Hawa Mahal, Jantar-Mantar, Albert Hall and Old city markets				
Day 4: (Thursday) 12.03.2026				
Session 1 (10:00 to 11:15)	Session 2 (11:45 to 13:00)	Session 3 (14.00 to 15.15)	Session 4 (15.45 to 17.00)	
Reserves, Decommissioning, and Accounting Policy Updates in Extractive Industries	Farm-in and out accounting Transactions, and Disclosures	Audit of Extractive Industries (Financial, Compliance and Performance audits): Experience sharing	Extractive Industries Audit Case Study: SAI Uganda	
<ul style="list-style-type: none"> • <i>Accounting policy – Successful Costing vs Full Costing, Area of Interest method</i> • <i>Reserves valuation and recognition</i> • <i>Decommissioning provisions Changes in policy</i> 	<ul style="list-style-type: none"> • <i>Accounting and audit issues in farm-in and farm-out arrangements.</i> • <i>Disclosure requirements under various standards</i> 			
CMA Ajay Deep Wadhwa, Former Finance Executive, Coal India Limited		Shri Asheswar Mahato, Sr. AO, O/o the DGA (Coal & Mines)	Mr. Bashir Lubega, Senior Auditor, SAI Uganda	
Day 5: (Friday) 13.03.2026				
Session 1 (10:00 to 11:15)	Session 2 (11:45 to 13:00)	Session 3 (14.00 to 15.15)	Session 4 (15.45 to 17.00)	
Impairment and Cash Generating Unit (CGU) Assessment in Extractive Industries		Presentation on country specific issues in form of brief country papers followed by Valediction		
<ul style="list-style-type: none"> • <i>Impairment indicators for E&E assets</i> • <i>Cash Generating Unit (CGU) classifications</i> 				
CMA Braja Kishore Dash, Former Executive Director (Finance), National Aluminium Company Ltd (NALCO)				

Tea Break 1: 11.15-11.45

Lunch: 13.00-14.00

Tea Break 2: 15.15-15.45