



BOMBAY CHARTERED ACCOUNTANTS' SOCIETY

# SAVE THE DATE

One Day Program

## SEMINAR ON NBFCs

12<sup>th</sup> September 2025 | 9:00 am–5:30 pm



Babubhai Chinai Hall, 2nd Floor,  
IMC Building, Churchgate, Mumbai-400020

**REGISTER NOW**





# PROPOSED STRUCTURE

SR. NO	TOPIC	SPEAKER
	Address to the participants by the President– BCAS and Chairman – A&A Committee	CA Zubin Billimoria CA Abhay Mehta
1	Decode the Code –NBFC Regulatory Framework simplified  [Overview of NBFC Regulatory framework including recent key updates. Comprehensive coverage of Upper Layer and Middle Layer NBFCs, focusing on their specific reporting and disclosure requirements as per RBI guidelines including IRAC, capital adequacy, asset classification, and provisioning norms]	
2	From Legacy to Digital – The Tech & FinTech Disruption in NBFC Space [Evolving Landscape of NBFCs –Fintech, Digital Lending, CIC, MFIs, Gold Loan, LAS & Regulatory Sandbox Developments]	
3	Ind AS or Ind Guess? Decoding ECL, Fair Value and Audit Judgment in NBFCs– [From ECL to Fair Value Maze and relevant disclosures in Financial Statements]	
4	NBFCs 2.0 – Auditing the Digital Lenders and FinTech-Enabled NBFCs [Key audit issues in NBFCs with special emphasis on new age NBFCs [Statutory Audit Aspects under Companies Act, 2013 including Audit Reporting]	
5	Controls that Matter – [ Internal audit, IFC & Enterprise Risk Management in Fintech]	
6	Panel Discussion • Are NBFCs the Next Banks – And Are CAs Ready for the increased Responsibility • Green Loans, Grey Areas: The Future of ESG in NBFC Audits Audit in a Digital-First NBFC – Is Technology a Boon or a Blind Spot?	