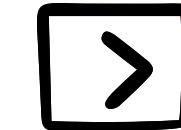
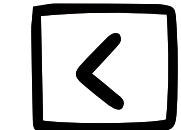




# COMMITTEE TRENDS IN 2026

Audit Committee



2026 IS A NEW INNINGS



**Corporate chieftains must take new guard. We attempt a list of issues where they “cannot take their eyes off the ball”.**





- #1 To ensure that the members of the committee have skillsets to meet the emerging expectations from the committee.
- #2 To have more than the mandatory minimum of 4 meetings, to discuss items such as internal audit.
- #3 To use AI to improve audit quality and assurance function.
- #4 To check for technology driven audits, and whether they can help the company.
- #5 To empower internal audit, including by ensuring that the team has the required expertise, numbers, and independence.



- #6 To ensure that internal audit focuses on critical risks.
- #7 To ensure a proper and well functioning whistleblower mechanism.
- #8 To ensure that the company is prepared for changes in accounting standards, and those related to minimum information relating to Related Party Transactions.
- #9 To be aware of, and measure up to, the expectations that NFRA has from Audit Committee members.
- #10 To ensure preparedness for dealing with class action suits.



**ADDING VALUE, NOT TICKING BOXES**

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