



ASIC
Australian Securities &
Investments Commission

ASIC Corporations (Amendment) Instrument 2025/164

I, Claire LaBouchardiere, delegate of the Australian Securities and Investments Commission, make the following legislative instrument.

Date 24 March 2025

Claire LaBouchardiere

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Part 1—Preliminary

1 Name of legislative instrument

This is the *ASIC Corporations (Amendment) Instrument 2025/164*.

2 Commencement

This instrument commences on the day after it is registered on the Federal Register of Legislation.

Note: The register may be accessed at www.legislation.gov.au.

3 Authority

This instrument is made under sections 341 and 352 of the *Corporations Act 2001*.

4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

Schedule 1—Amendments

ASIC Corporations (Financial Reporting by Stapled Entities) *Instrument 2023/673*

1 Section 1

Omit “*Financial*”.

2 Section 4

Insert:

other group members: see paragraph 5(1)(c).

relevant entity: see subsection 5(1).

3 After section 6

Insert:

6A Relief to enable stapled entity sustainability report to include other group members

- (1) A relevant entity does not have to comply with section 292A of the Act in relation to a financial year to the extent that any of sections 292A, 296A, 296B, 296C and 296D of the Act prevents the relevant entity from preparing a sustainability report:
 - (a) in relation to the relevant entity and all the other members of the stapled group as if they were a single entity; and
 - (b) that otherwise complies with Chapter 2M of the Act.
- (2) The relief in subsection (1) is available where both the following apply:
 - (a) the relevant entity or one of the other group members relies on the relief in subsection 5(1) in relation to the financial year;
 - (b) the sustainability report discloses that it was prepared in reliance on relief under this instrument.
- (3) A member of a stapled group does not have to comply with section 292A of the Act in relation to a financial year if another member of the stapled group has prepared a sustainability report in reliance on the relief in subsection (1).

***ASIC Corporations (Electronic Lodgment of Financial Reports)
Instrument 2016/181***

4 Section 1

After “*Financial*”, insert “*and Sustainability*”.