

Technical Alert: 20/2025

Date: 22 December 2025

Subject: Consolidated Summary of Technical Circulars and Alerts Issued in 2025

This Technical Alert provides a consolidated summary of all Technical Circulars, Technical Alerts, and General Circulars issued or revised by the Institute during 2025. The purpose of this document is to offer members a single point of reference for all communications of a technical nature issued throughout the year.

1. TECHNICAL CIRCULARS

1.1 New Circulars

TC 2_2025 [Adoption of the Term IFRS Accounting Standards](#)

TC 3_2025 [Guidance on electronic audit evidence and use of electronic signatures](#)

TC 6_2025 [Recent changes in the Companies Law](#)

TC 7_2025 [Guidance on limited assurance of the Sustainability Statement](#)

1.2 Revised Circulars (Superseding prior Circulars)

TC 1_2025 [Auditors Report Booklet](#)

TC 4_2025 [Obligations of issuers of securities listed on the Cyprus Stock Exchange](#)

TC 5_2025 [Companies Disclosure Checklist CAP. 113_](#)

TC 1_2022 [Illustrative auditor's report in a dual opinion format](#)

TC 8_2022 [Audit Guidelines in relation to ESEF Regulation](#)

2. TECHNICAL ALERTS

2.1 Monthly

TA 1_2025 [January Edition](#)

TA 2_2025 [February Edition](#)

TA 3_2025 [March Edition](#)

TA 5_2025 [April Edition](#)

TA 7_2025 [May Edition](#)

TA 8_2025 [June Edition](#)

TA 10_2025 [July Edition](#)

TA 13_2025 [August Edition](#)

TA 14_2025 [September Edition](#)

TA 15_2025 [October Edition](#)

TA 18_2025 [November Edition](#)

TA 19_2025 [December Edition](#)

2. TECHNICAL ALERTS (*CONTINUED*)

2.2. Quarterly

TA 4_2025 [Q1 IFRS and ISA Bulletin](#)

TA 9_2025 [Q2 IFRS and ISA Bulletin](#)

TA 17_2025 [Q3 IFRS and ISA Bulletin](#)

2.3 Ad-hoc

TA 6_2025 [DORA Regulation explained](#)

TA 11_2025 [Transposition of CSRD into national law](#)

TA 12_2025 [AI in Accounting Profession](#)

TA 16_2025 [Transforming SMPs with Technology – Guidance from IFAC](#)

3. GENERAL CIRCULARS

3.1 Ad-hoc

GC 2_2025 [CSRD FAQs Cyprus](#)