



Public Agenda

20 June 2025

Subject: Agenda for the 213th meeting of the AASB
Venue: Brisbane and via Videoconference
Time(s): Thursday, 3 July 2025, 10.00 am – 4.15 pm

The public is invited to attend the meeting. * Items 1 and 12 will be held in private.

NOTE: The running order and time allocated to agenda items is subject to change prior to and during the meeting. It is advisable to visit the website prior to 3 July 2025 to confirm whether the anticipated running order remains as indicated here.

Public gallery attendance will be via videoconference only. Public attendees **must register their interest by email** at standard@asb.gov.au, by **COB, 1 July 2025**. Videoconference details will be provided prior to the meeting to those who have registered.

Day 1	Item	Duration	Subject	Objectives
10.00 am	1*	20 mins	Closed session	
10.20 am		10 mins	Morning Tea Break	
10.30 am	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval.
10.35 am	3	20 mins	Presentation and Disclosure in Financial Statements by Not-for-Profit and Superannuation Entities	Consequential amendments to AASB 107 <i>Statement of Cash Flows</i>
10.55 am	4	90 mins	Conceptual Framework – NFP Amendments	Project redeliberation
12.25 pm		35 mins	Lunch break	
1.00 pm	5	90 mins	NFP Private Sector Framework (Tier 3)	Project redeliberation
2.30 pm		15 mins	Afternoon Tea break	
2.45 pm	6	45 mins	Climate-related Financial Disclosure	Consider response to SASB Eds
–	7	–	(Agenda item not used)	–
3.30 pm	8	15 mins	Sustainability Reporting	International & domestic update (including Omnibus update)
3.45 pm	9	5 mins	Research Update	Updates on research projects
3.50 pm	10	10 mins	Open for Comment	Consider response to international documents
4.00 pm	11	10 mins	Other Business – Financial Reporting	Consider IASB and IFRIC updates and public sector work program
4.10 pm	12*	5 mins	Review	
4.15 pm			Close	