



Subject: Agenda for the 223rd meeting of the AASB
Venue: Melbourne and Videoconference
Time(s): Thursday, 29 October 2026, 1.00 pm – 4.30 pm
Friday, 30 October 2026, 10.00 am – 3.00 pm

The public is invited to attend the meeting. * Items 1, 8 and 14 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 29 October 2026 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@aasb.gov.au, by **COB, 27 October 2026**. Videoconference details will be provided prior to the meeting to those who have registered.

Day 1

Day 1	Item	Duration	Subject	Objectives
1.00 pm	1*	25 mins	Private Session	
1.25 pm	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval
1.30 pm	3	45 mins	Review of AASB 1060 – Updating AASB 1060 to Align the Classification and Presentation Requirements with AASB 18	ED 341 feedback summary and pre-ballot draft
2.15 pm		20 mins	Afternoon tea break	
2.35 pm	4	60 mins	Implementation Guidance for Not-for-Profit Entities on Income and Expense Categorisation	Consider a draft Exposure Draft proposing NFP guidance on categorising income and expenses
3.35 pm	5	30 mins	Risk Mitigation Accounting	Consider stakeholder feedback on ED 339 and decide the content of the comment letter to the IASB
4.05 pm	6	10 mins	Research Update	Research Update
4.15 pm	7	15 mins	Editorial Corrections and Repeal of Superseded Amending Standards	Consider ballot draft of amending Standard
4.30 pm	Close Day 1			



Day 2

Day 2	Item	Duration	Subject	Objectives
10.00 am	8*	120 mins	Private Session	
12.00 pm		60 mins	Lunch Break	
1.00 pm	9	30 mins	Work Plan	Discuss future potential work plan and projects
1.30 pm	10	60 mins	Climate-related Financial Disclosure	Implementation monitoring update Consider early observations
2.30 pm	11	10 mins	Open for Comment	Consider responses to consultation documents
2.40 pm	12	5 mins	Other Business	Note IASB and ISSB updates and other items
2.45 pm	13	5 mins	End of Year Wrap up	
2.50 pm	14*	10 mins	Review	
3.00 pm	Close of Meeting			