



5 June 2026

**Subject:** Agenda for the 221<sup>st</sup> meeting of the AASB  
**Venue:** Melbourne and Videoconference  
**Time(s):** Thursday, 18 June 2026, 12.30 pm – 4.30 pm (Closed session)  
Friday, 19 June 2026, 9.45 am – 5.00pm

The public is invited to attend the meeting. \* Items 1 and 13 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 18 June 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@asb.gov.au](mailto:standard@asb.gov.au), by **COB, 16 June 2026**. Videoconference details will be provided prior to the meeting to those who have registered.

## Day 1: Closed Session

Day 1	Item	Duration	Subject	Objectives
12.30 pm		240 mins	Closed Board Session	

## Day 2

Day 2	Item	Duration	Subject	Objectives
9.50 am	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval
9.55 am	3	90 mins	AASB Agenda Consultation	Consider stakeholder feedback and decide on next steps
11.25 am	4	45 mins	Review of AASB 1060	Potential amendments to AASB 1060 based on the third edition of the <i>IFRS for SMEs</i> Accounting Standard Approach
12.10 pm	5	15 mins	PIR of AASB 1060 and AASB 2020-2	Concluding the PIR
<b>12.25 pm</b>		<b>35 mins</b>	<b>Lunch Break</b>	
1.00 pm	6	75 mins	Climate-related Financial Disclosures	Update on implementation monitoring activities
2.15 pm	7	30 mins	Climate-related Financial Disclosures	Responding to SASB ED
<b>2.45 pm</b>		<b>15 min</b>	<b>Afternoon tea</b>	
3.00 pm	8	75 mins	Presentation and Disclosure in Financial Statements of Superannuation and Not-for-Profit Entities	Continue deliberation on ED 338 feedback
4.15 pm	9	15 mins	Sustainability Reporting	Horizon Scanning
4.30 pm	10	15 mins	Research report	Update
4.45 pm	11	5 mins	Open for Comment	Consider response to consultation documents

<b>Day 2</b>	<b>Item</b>	<b>Duration</b>	<b>Subject</b>	<b>Objectives</b>
4.50 pm	12	5 mins	Other Business	Note IASB and ISSB updates and other items
4.55 pm	*13	5 mins	Review	
5.00 pm	<i>Close of meeting</i>			