



24 May 2024

Subject: Agenda for the 204th meeting of the AASB
Venue: Melbourne and via Videoconference
Time(s): Thursday, 6 June 2024, 10.00 am – 6.00 pm
Friday, 7 June 2024, 9.30 am – 5.00 pm

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 6 June 2024 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 4 June 2024. Videoconference details will be provided prior to the meeting to those who have registered.

DAY 1

Day 1	Item	Duration	Subject	Objectives
10.00 am	1*	40 min	Closed Session	
10.40am		15 min	Morning Tea Break	
10.55 am	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval
11.00 am	3	90 mins	NFP Private Framework (Tier 3)	Decisions on certain T3 topics
12.30 pm		30 mins	Lunch Break	
1.00 pm	3	90 mins	Continuation of NFP Private Framework (Tier 3)	Decisions on certain T3 topics
2.30 pm	4	30 mins	AASB 18 <i>Presentation and Disclosure in Financial Statements</i>	Consider ballot draft of AASB 18 and draft plan for outreach activities
3.00 pm		15 mins	Afternoon Tea Break	
3.15pm	5	90 mins	Climate-related Financial Disclosure	Consider feedback
4.45 pm		15 mins	Short break	
5.00 pm	5	60 mins	Continuation of Climate-related Financial Disclosures	Consider feedback
6.00 pm	Close Day 1			



DAY 2

Day 1	Item	Duration	Subject	Objectives
9.30 am	14	30 mins	Treasury Update	Update
10.00am	5	60 mins	Continuation of Climate-related Financial Disclosures	Consider feedback
11.00 am		15 mins	<i>Morning Tea Break</i>	
11.15 am	6	90 mins	ED 329 Business Combinations – Disclosures, Goodwill and Impairment	Consider feedback from outreach and decide on the matters for inclusion in the comment letter
12.45 pm		30 mins	<i>Lunch Break</i>	
1.15 pm	7	90 mins	Conceptual Framework: NFP Amendments	NFP CF & SPFS Removed – Draft ED
2.45 pm		15 mins	<i>Afternoon Tea Break</i>	
3.00 pm	8	90 mins	Post-implementation Review of AASB 1058	Decide on next steps/actions arising from PIR and feedback
4.30 pm	9	5 mins	Research Report	Update
4.35 pm	10	5 mins	Open for Comment	Consider response to international documents
4.40 pm	11	5 mins	Other Business (Financial Reporting)	Consider IASB, ISSB and IFRIC updates and public sector work program
4.45 pm	12	5 mins	Sustainability Reporting International Update	
4.50 pm	*13	10 mins	Review	
5.00 pm Close Day 2.				