



25 October 2024

**Subject:** Agenda for the 210<sup>th</sup> meeting of the AASB  
**Venue:** Sydney, and Videoconference  
**Time(s):** Thursday, 7 November 2024, 10.30 pm – 5.30 pm

The public is invited to attend the meeting. \* Items 1 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 7 November 2024 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, 4 November 2024**. Videoconference details will be provided prior to the meeting to those who have registered.

Day 1	Item	Duration	Subject	Objectives
10.30 am	1*	45 mins	Closed session	
11.15 am		10 mins	<i>Morning Tea Break</i>	
11.25 am	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval
11.30 am	3	60 mins	IASB ED: Climate-related and other uncertainties in Financial Statements – summary of feedback and staff analysis	Consider stakeholders' feedback and decide on the matters to be included in the submission letter
12.30 pm		30 mins	<i>Lunch break</i>	
1.00 pm	4	15 mins	Ballot draft: AASB 1048	Vote on the Standard (reissue required due to AASB 18 consequential changes to Interpretations)
1.15 pm	5	15 mins	Ballot draft: AASB 2024-X re Deferral of Amendments to AASB 10 and AASB 128	Vote on the Standard to further defer amendments that were previously deferred by IASB indefinitely
1.30 pm	6	45 mins	IASB ED Equity Method of Accounting	Verbal update on IASB ED
2.15 pm		15 mins	<i>Afternoon Tea Break</i>	
2.30 pm	7	90 mins	Working Draft ITC(s): IPSASB Climate ED and AASB S2 NFP public sector entity application	Discuss IPSASB Climate ED and AASB S2 NFP public sector application issues and decide the content of the AASB ITC(s)
4.00 pm		10 mins	<i>Short break</i>	
4.10 pm	8	45 mins	AASB Work Plan	Update on AASB Work Plan
4.55 pm	9	5 mins	Research and Post-implementation Review Activities	Update on recent and upcoming research activities, including PIRs



Day 1	Item	Duration	Subject	Objectives
5.00 pm	10	5 mins	Open for Comment	Consider response to international documents
5.05 pm	11	5 mins	Other Business (Financial Reporting)	Consider IASB, ISSB and IFRIC updates and public sector work program
5.10 pm	12	5 mins	Sustainability Reporting International Update and Other Business	
5.15 pm	13	10 mins	End of year acknowledgements	Wrap up the year
5.25 pm	14*	5 mins	Review	
5.30pm	<i>Close of meeting</i>			