



16 November 2023

Subject: Agenda for the 200th meeting of the AASB
Venue: Dexus Place Melbourne and Videoconference
Time(s): Wednesday 29 November 2023, 10.00 am – 6.00 pm
Thursday 30 November 2023, 10.00 am – 12.45 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 29 November 2023 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 27 November 2023. 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*	95 mins	Private Board Session	
11.35 am	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval
11.40 am	3	50 mins	Subsidiaries without Public Accountability and AASB 1060	Consider the way forward
12.30 pm		40 mins	Lunch break	
1.10 pm	4	20 mins	ED SR1 <i>Australian Sustainability Reporting Standards – Disclosure of Climate-related Financial Information</i>	Verbal update
1.30 pm	5	90 mins	NFP Private Framework (Tier 3)	Decide on ED proposals on certain topics
3.00pm		15 minutes	Afternoon Tea Break	
3.15 pm	5	90 mins	NFP Private Framework (Tier 3) Continued	Decide on ED proposals on certain topics
4.45 pm		15 minutes	Short Break	
5.00 pm	6	60 mins	IASB Update	Primary Financial Statements project
6.00 pm		Close		



DAY 2

Day 2	Item	Duration	Subject	Objectives
9.55 am	1*	5 mins	Agenda /Chair Report	
10.00 am	7	90 mins	PIR Income of NFP Entities (AASB 1058/ AASB 15)	Consider stakeholder feedback on ITC 50 on certain topics
11.30 am		10 mins	Break	
11.40 am	8	20 mins	Forthcoming IASB Standard IFRS 18 <i>Presentation and Disclosure in Financial Statements</i>	Timing and processes for considering IFRS 18 application issues for public sector and NFP entities and entities preparing Tier 2 GPFS
12.00 pm	9	10 mins	Research Update	Update on recent research activities
12.10 pm	10	10 mins	Open for Comment	Consider response to international documents
12.20 pm	11	10 mins	Other Business (Financial Reporting)	Consider IASB, ISSB and IFRIC updates and other business
12.30 pm	12	10 mins	Sustainability Reporting	Update on international and jurisdictional perspectives / update on GRI and public sector perspectives
12.40 pm	*13	5 mins	Review	
12.45 pm			Close	