Australian Government
Australian Accounting Standards Board

Public Agenda

19 November 2026

Subject:	Agenda for the 224th meeting of the AASB
Venue:	Melbourne and Videoconference
Time(s):	Thursday, 26 November 2026, 1:00 pm – 3:40 pm

The public is invited to attend the meeting. * Items 1 and 10 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 26 November 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, 24 November 2026.** Videoconference details will be provided prior to the meeting to those who have registered.

Day 1	Item	Duration	Subject	Objectives
1.00 pm	1.0*	20 mins	Closed Session	
1.20 pm	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval
1.25 pm	3	15 minutes	Updating AASB 1048	Vote on ballot draft of new principal version
1.40 pm	4	45 minutes	AASB 1060 Review – IFRS 19 *Subsidiaries without Accountability: Disclosures*	Consider feedback and future direction for IFRS 19 in Australia
2.25 pm	5	15 minutes	Risk Mitigation Accounting	Consider draft AASB comment letter to the IASB
2.40 pm	6	30 minutes	IFRS 9 / AASB 9 Hedge Accounting PIR (ITC 58)	Consider feedback received, staff analysis and the draft AASB comment letter
3.10 pm	7	10 mins	Open for Comment	Consider responses to consultation documents
3.20 pm	8	5 mins	Other Business	Note IASB and ISSB updates and other items
3.25 pm	9	5 mins	End-of-Year Wrap Up	
3.30 pm	10*	10 mins	Review	
3.40 pm	*Close meeting*			