



21 February 2025

Subject: Agenda for the 211th meeting of the AASB
Venue: Melbourne and Videoconference
Time(s): Thursday, 6 March 2025, 10.00 am – 4.50 pm
Friday, 7 March 2025, 10.00 am – 3.30 pm

The public is invited to attend the meeting * Items 1 and 12 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 March 2025 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 **COB, 4 March 2025**. Videoconference details will be provided prior to the meeting to those who have registered.

Day 1	Item	Duration	Subject	Objectives
10.00 am	1*	40 mins	Closed Session	
10.45 am		10 mins	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	60 mins	IASB ED Provisions – Targeted Improvements	Consider feedback received and staff analysis. Decide on matters to be included in the comment letter to the IASB.
12.00 pm	4	40 mins	Contracts Referencing Nature-dependent Electricity – potential Tier 2 amendments	Consider additional disclosures related to nature-dependent electricity contracts
12.40 pm		45 mins	Lunch break	
1.25 pm	5	10 mins	Classification and Measurement of Financial Instruments – Tier 2 Amendments	Vote on the amending standard that would add disclosures relating to the classification and measurement of Financial Instruments.
1.35 pm	6	60 mins	Not-for-Profit Private Sector Financial Reporting Framework (Tier 3) and Conceptual Framework: NFP Amendments	Consider preliminary summary feedback on ED 334 and ED 335
2.35 pm		15 mins	Afternoon Tea break	
2.50 pm	7	45 mins	ITC 51 Post-Implementation Review of Not-for-Profit Topics: Related Party Disclosures and Basis of Preparation of Special Purpose Financial Statements	Consider feedback received on topics 3 and 4 of ITC 51 and possible next steps
3.35 pm	8	10 mins	Research Report	Update on recent research activities
3.45 pm		5 mins	Short break	
3.50 pm	1*	60 mins	Closed Session	
4.50 pm	Close of Day 1			

Day 2	Item	Duration	Subject	Objectives
10.00 am	9	150 mins	Climate-related Financial Disclosure	Board feedback on project plans: <ul style="list-style-type: none"> • Cover Memo (10 min) • Implementation support and awareness raising (90 min) • Proportionality (50 min)
12.30 pm		30 mins	Lunch break	
1.00 pm	9	90 mins	Climate-related Financial Disclosure (continued)	Board feedback on project plans: <ul style="list-style-type: none"> • Proportionality (cont) (40 min) • Industry-based information (40 min) • SR International update (10 min)
2.30 pm	9	45 mins	Climate-related Financial Disclosure (continued)	Consider ISSB Update: <ul style="list-style-type: none"> • Proposed amendments to IFRS S2
3.15 pm	10	5 mins	Open for Comment	Consider response to international documents
3.20 pm	11	5 mins	Other Business – Financial Reporting	Consider IASB and IFRIC updates and public sector work program
3.25 pm	12*	5 mins	Review	
3.30 pm	Close of Day 2			