



31 August 2023

Subject: Agenda for the 198th meeting of the AASB
Venue: Dexus Place Melbourne and Videoconference
Time(s): Wednesday 13 September 2023, 10.00 am – 6.00 pm
Thursday 14 September 2023, 9.00 am – 4.40 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 13 September 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 11 September 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*	150 mins	Closed Session	Board and Staff Private Strategy Session
12.30 pm		30 mins	Lunch break	
1.00 pm	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval
1.05 pm	3	90 mins	NFP Private Framework (Tier 3)	Decide on ED proposals on certain topics
2.35 pm	4	25 mins	Climate-related Financial Disclosure	Decide on public consultation period and discuss planned approach to outreach
3.15 pm	1*	165 mins	Closed Session	Board and Staff Private Strategy Session continued.
6.00 pm		Close Meeting Day 1		

DAY 2

Day 2	Item	Duration	Subject	Objectives
9.00 am	1*	75 mins	Closed Session	Board and Staff Private Strategy Session continued.
10.15 am		15 mins	Break	
10.30 am	5	10 mins	International Tax Reform (Pillar Two) – Tier 2 Amendments	Consider stakeholder feedback and decide on next steps
10.40 am	6	80 min	IFRS 9 Impairment PIR	Consider draft comment letter
12.00 pm	7	30 mins	Frameworks for Setting Australian Sustainability Reporting Standards	Decide on Due Process Framework and [draft] Standard-Setting Framework



Day 2	Item	Duration	Subject	Objectives
12.30 pm		30 mins	Lunch break	
1.00 pm	8	90 mins	PIR Process and NFP Domestic PIRs – Income of NFP Entities	Decide on the AASB approach to address PIR findings and initial consideration of stakeholder feedback ITC 50
2.30 pm		15 mins	Break	
2.45 pm	9	10 mins	Research Update	Update on recent research activities
2.55 pm	10	10 mins	Open for Comment	Consider response to international documents
3.05 pm	11	10 mins	Other Business (Financial Reporting)	Consider IASB, ISSB and IFRIC updates and other business
3.15 pm	12	5 mins	Other Business (Sustainability Reporting)	Update on international and jurisdictional perspectives Update on GRI and public sector perspectives
3.20 pm		10 mins	Break	
3.30 pm	1*	60 mins	Closed Session	Board and Staff Private Strategy Session continued.
4.30 pm	*13	10 mins	Review	
4.40 pm	Close Meeting Day 2			