



Updated: 14 September 2023

Subject: Agenda for the 198th meeting of the AASB | Revised Day 2 Agenda
Venue: Dexus Place Melbourne and Videoconference
Time(s): 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 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	40 min	IFRS 9 Impairment PIR	Consider draft comment letter
11.20 am	7	30 mins	Frameworks for Setting Australian Sustainability Reporting Standards	Decide on Due Process Framework and [draft] Standard-Setting Framework
11.50 am	9	10 mins	Research Update	Update on recent research activities
12.00 pm	10	10 mins	Open for Comment	Consider response to international documents
12.10 pm	11	10 mins	Other Business (Financial Reporting)	Consider IASB, ISSB and IFRIC updates and other business
12.20 pm	12	5 mins	Other Business (Sustainability Reporting)	Update on international and jurisdictional perspectives Update on GRI and public sector perspectives
12.25 pm		35 mins	Lunch break	
1.00 pm	1*	210 mins	Closed Session	Board and Staff Private Strategy Session continued.
4.30 pm	*13	10 mins	Review	
4.40 pm	Close Meeting Day 2			

Please note: Agenda item 8 *PIR Process and NFP Domestic PIR's – Income of NFP Entities* has been deferred to the October 2023 Meeting.