



REVISED 7 December 2022

Subject: Agenda for the 192nd meeting of the AASB
Venue: Dexus Place, Level 14, 385 Bourke Street, Melbourne and Videoconference
Time(s): Wednesday 14 December, 10.00 am – 5.00 pm
 Thursday 15 December, 10.00 am – 2.45 pm

The public is invited to attend the meeting via videoconference. * 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 14 December 2022 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 12 December 2022. Videoconference details will be provided prior to the meeting to those that have registered.

| Day 1 | Item | Duration | Subject | Objectives |
|-----------|------|----------|---|---|
| 10.00 am | 1* | 55 mins | Private session | |
| 10.55 am | | 10 mins | Morning tea break | |
| 11.05 am | 2 | 5 mins | Apologies, Minutes, Out-of-Session Approvals and Declarations of Interests | Note apologies, OOS approvals and declarations. Consider minutes for approval |
| 11.10. am | 3 | 90 mins | Fair Value Measurement for Not-for-Profit Public Sector Entities | Consider comments on FFR draft and ballot draft Standard |
| 12.40 pm | | 30 mins | Lunch break | |
| 1.10 pm | 4 | 45 mins | Insurance Activities in the Public Sector | Consider comments on FFR draft and ballot draft Standards |
| 1.55 pm | 5 | 30 mins | Sustainability Reporting | Update on international and jurisdictional perspectives |
| 2.25 pm | 6 | 15 mins | Amending Standards – Non-Current Liabilities with Covenants and Corrections and Repeals | (1) Consider the IASB's amendments and ballot draft of amending Standard (Non-current Liabilities with Covenants). (2) Consider ballot draft of amending Standard (Editorial Corrections and Repeals). |
| 2.40 pm | | 10 mins | Afternoon tea break | |
| 2.50 pm | 7 | 60 mins | Service Performance Reporting | Project background and next steps |
| 3.50 pm | 8 | 30 mins | Intangible Assets | Decide on the direction of the project |
| 4.20 pm | 9 | 10 mins | Research Update | Provide update on Research Activities |
| 4.30 pm | 10 | 15 mins | Open for Comment | Consider response to international documents open for comment |
| 4.45 pm | 11 | 15 mins | Other Business | Consider IASB and IFRIC updates, and other business |
| 5.00 pm | | | Close Day 1 | |

| Day 2 | Item | Duration | Subject | Objectives |
|----------|------|----------|---|--|
| 10.00 am | 1* | 60 mins | Private Session | Board Education Session |
| 11.00 am | | 15 mins | Morning Tea | |
| 11.15 am | 1* | 75 mins | Continuation Private Session | Board Education Session |
| 12.30 pm | | 30 mins | Lunch | |
| 1.00 pm | 1* | 60 mins | Continuation Private Session | Board Education Session |
| 2.00 pm | 6 | 10 mins | Continuation Amending Standards – Non- Current Liabilities with Covenants and Corrections and Repeals | Vote on ballot draft Standards (1) Non-current Liabilities with Covenants (2) Editorial Corrections and Repeals |
| 2.10 pm | 4 | 10 mins | Continuation Insurance Activities in the Public Sector | Consider comments on FFR draft and vote on ballot draft Standard |
| 2.20 pm | 3 | 10 mins | Continuation of Fair Value Measurement for Not-for-Profit Public Sector Entities | Consider comments on FFR draft and vote on ballot draft Standard |
| 2.30 pm | 12* | 15 mins | Review of the meeting | |
| 2.45 pm | | | Close Day 2 | |