



27 July 2023

**Subject:** Agenda for the 197<sup>th</sup> meeting of the AASB  
**Venue:** Videoconference  
**Time(s):** Tuesday 8 August 2023, 10.00 am – 5.00 pm

The public is invited to attend the meeting. \* Items 1, 5 and 14 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 8 August 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](mailto:standard@asb.gov.au), by 4 August 2023. Videoconference details will be provided prior to the meeting to those who have registered.

Day 1	Item	Duration	Subject	Objectives
10.00 am	1		Agenda /Chair Report	
11.20 am		5 mins	Tea Break	
11.25 am	2	5 mins	Apologies, Minutes, Out-of-Session Approvals and Declarations of Interests	Note apologies, OOS approvals and declarations. Consider minutes for approval
11.30 am	3	30 mins	NFP Private Framework (Tier 3)	Consider ED development timeline
12.00 pm	4	15 mins	Climate-related Financial Disclosure	Overview of activities supporting work on the approach to the IFRS S1 and IFRS S2 baseline
12.15 pm		45 mins	Lunch break	
12.30 pm	5*	60 mins	Private Board Session	
1.30 pm	6	30 mins	Approach to IFRS S1 baseline	Confirmation of scope limitation
2.00 pm	7	30 mins	Approach to non-authoritative guidance accompanying IFRS S1 and IFRS S2	Decide on approach
2.30 pm	8	15 mins	Approach to IFRS S1 and IFRS S2 baseline	Confirmation of approach to SASB Standards in the ISSB baseline
2.45 pm		10 mins	Tea Break	
2.55 pm	9	60 mins	Approach to IFRS S2 baseline	Decide on approach to: <ul style="list-style-type: none"><li>• GHG emission intensity metrics</li><li>• Internal carbon price metrics</li><li>• Remuneration metrics</li></ul>

<b>Day 1</b>	<b>Item</b>	<b>Duration</b>	<b>Subject</b>	<b>Objectives</b>
3.55 pm	10	45 mins	Approach to IFRS S1 and IFRS S2 – NFP considerations	Consideration of potential amendments to the ISSB baseline to support sector neutrality
4.40 pm	11	5 mins	Sustainability Reporting – Update on international and jurisdictional perspectives	Update on international and jurisdictional perspectives and on GRI and IPSASB activities
4.45 pm	12	5 mins	Open for Comment	Consider response to international documents
4.50 pm	13	5 mins	Other Business	Consider IASB, ISSB and IFRIC updates and other business
4.55 pm	14*	5 mins	Review	
<i>5.00 pm</i>		<i>Close</i>		