



23 February 2023

<b>Subject:</b>	Agenda for the 194 <sup>th</sup> meeting of the AASB
<b>Venue:</b>	Dexus Place, Level 14, 385 Bourke Street, Melbourne and Videoconference
<b>Time(s):</b>	Wednesday 8 March 2023, 10.00 am – 4.30pm Thursday 9 March 2023, 10.00 am – 1.15 pm

The public is invited to attend the meeting. \* Items 1 and 18 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 March 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 6 March 2023. Videoconference details will be provided prior to the meeting to those that have registered.

Day 1	Item	Duration	Subject	Objectives
10.00 am	1*	60 mins	Agenda /Chair Report	
11.00 am		10 mins	<i>Morning Tea Break</i>	
11.10 am	2	5 mins	Apologies, Minutes, Out-of-Session Approvals and Declarations of Interests	Note apologies, OOS approvals and declarations. Consider minutes for approval
11.15 am	3	45 mins	Subsidiaries Without Public Accountability	Provide Board members with update, including the background and tentative IASB decisions to date, possible options for consideration in Australia and the interaction between the possible Standard, IFRS for SMEs and AASB 1060
12.00 pm	4	30 mins	Non-Current Liabilities with Covenants	Consider effect of recent IASB amendments on Tier 2, including draft ED of proposed amendments and timeline
12.30 pm		30 mins	<i>Lunch break</i>	
1.00 pm	5	45 min	Domestic Post-Implementation Reviews: Specific Public Sector Standards	Project update. In relation to specific public sector Standards, consider initial feedback from academic research and targeted outreach and prioritise issues to determine the scope of the consultation document.
1.45 pm	6	15 mins	Public Sector Long-term Discount Rates	Consider draft project plan
2.00 pm	7	30 mins	Franking Credits	Consider draft project plan and literature review
2.30 pm		10 mins	<i>Afternoon tea break</i>	

<b>Day 1</b>	<b>Item</b>	<b>Duration</b>	<b>Subject</b>	<b>Objectives</b>
2.40 pm	8	50 mins	Tier 3 NFP Financial Reporting	Consider project update on preliminary feedback and draft research paper on common transactions in NFP sector
3.30 pm	9	15 mins	Pillar Two (Global Minimum Tax)	Provide an update on stakeholder feedback and consider AASB draft submission
3.45 pm	10	15 mins	Research Update	Provide update on recent and upcoming research activities
4.00 pm	11	15 mins	Open for Comment	Consider response to international documents
4.15 pm	12	15 mins	Other Business	Consider IASB and IFRIC updates and other business
<i>4.30pm</i>	<i>Close Day 1</i>			

<b>Day 2</b>	<b>Item</b>	<b>Duration</b>	<b>Subject</b>	<b>Objectives</b>
9.55 am	1(a)*	5 mins	Agenda	
10:00 am	13	15 mins	Sustainability Reporting Project Update	Consider project update
10.15 am	14	30 mins	Sustainability Reporting Standard-Setting Framework	Consider draft sustainability reporting standard-setting framework
10.45 am	15	15 mins	Sustainability Reporting Jurisdiction Update	Consider update on international and jurisdictional perspectives and GRI and public sector perspectives
<i>11.00 am</i>		<i>15 mins</i>	<i>Morning Tea Break</i>	
11.15 am	16	90 mins	Climate-related Financial Disclosure	(1) Consider overview of final project plan (2) Commence discussion on alignment to ISSB
12.45 pm	17	15 mins	Sustainability Reporting Other Business	
1.00 pm	18*	15 mins	Review	
<i>1.15pm</i>	<i>Close Day 2</i>			