



24 September 2025

Subject: Agenda for the 215th meeting of the AASB
Venue: Videoconference
Time(s): Tuesday, 7 October 2025, 10.00 am – 4.45 pm

The public is invited to attend the meeting. * 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 7 October 2025 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 **COB, 3 October 2025**. Videoconference details will be provided prior to the meeting to those who have registered.

Day 1	Item	Duration	Subject	Objectives
10.00 am	1*	25 mins	Closed Session	
10.25 am	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval.
10.30 am	3	45 mins	AASB Agenda Consultation	Discuss the Agenda Consultation process and a proposed decision-making framework for responding to stakeholder feedback
11.15 am	4	60 mins	Post-implementation Review – IFRS 16 Leases	Discuss feedback on ITC 55 from for-profit private sector and other stakeholders that responded to the questions in the IASB's RFI and decide on the AASB's response to the IASB
12.15 pm	5	15 mins	Conceptual Framework – NFP Amendments	Project redeliberation
12.30 pm		30 mins	Lunch break	
1.00 pm	6	50 mins	NFP Private Sector Reporting Framework – Tier 3	Project redeliberation
1.50 pm	7	60 mins	Presentation and Disclosure in Financial Statements of Superannuation and Not-for-Profit Entities	Consider draft Exposure Draft
2.50 pm		10 mins	Afternoon Tea break	
3.00 pm	8	30 mins	Climate-related Financial Disclosure Implementation	Implementation update
3.30 pm	9	60 mins	Climate-related Financial Disclosure Amendments	ED SR2 – project deliberations
4.30 pm	10	5 mins	Open for Comment	Consider response to international documents
4.35 pm	11	5 mins	Other Business – Financial and Sustainability Reporting – Public	Note IASB and ISSB updates and other items
4.40 pm	12*	5 mins	Review	Review meeting
4.45 pm	Close of meeting			