



Project:	AASB Agenda Consultation	Meeting:	AASB June 2026 (M221)
Topic:	Summary and analysis of feedback received from stakeholders	Agenda Item:	3.3
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		Decision-Making:	Medium
		Project Status:	Summary of feedback received from submissions, roundtables and outreach

The objective of this paper

- The objective of this paper is to:
 - summarise stakeholder feedback received through [Invitation to Comment ITC 57 AASB 2027–2031 Agenda Consultation](#) (ITC 57) relevant to projects that should be retained; and
 - provide staff recommendations on whether those projects should be **'kept'** on the Work Plan.
- Consistent with the purpose of the Agenda Consultation, this paper does not seek to analyse or resolve individual technical issues. Further, decisions about the relative priority, timing and resourcing of projects that are kept on the Work Plan will be considered at a future meeting, having regard to the overall balance of the Work Plan and available resources.
- In line with the structure of the AASB Work Plan, the projects discussed in this paper are grouped into active projects by core area and monitoring projects.
- The order in which projects are presented does not indicate relative importance or priority.

KEEP: Which projects should we continue prioritising?

- 5 Overall, feedback expressed strong support for the AASB completing its current high-priority projects and maintaining continuity in the Work Plan, rather than expanding it prematurely.¹

CORE AREA – FINANCIAL REPORTING

A. AASB 18 Presentation and Disclosure in Financial Statements²

- 6 The AASB is progressing its project on the application of AASB 18 in respect of superannuation entities and NFP entities preparing Tier 1 general purpose financial statements, including through [Exposure Draft ED 338 Application of AASB 18 and AASB 107 by Superannuation and Not-for-Profit Entities and Operating Cash Flow Reconciliation](#). The AASB has commenced deliberations on feedback received and confirmed its overall direction, with remaining matters being considered at this meeting. Subject to the AASB's decisions, staff expect the AASB to finalise an amending Standard in 2026.³
- 7 In addition, the AASB is also progressing its project on the alignment of Tier 2 presentation and classification requirements with AASB 18, with an Exposure Draft expected to be published in June 2026.⁴

Stakeholder feedback

- 8 Stakeholders:
- (a) supported the continued prioritisation of work on the application of AASB 18, including alignment of presentation requirements across Tier 1 and Tier 2 entities within the same sector; and
 - (b) emphasised that this work is a high short-term priority for superannuation and public sector entities, given the upcoming effective dates and the need to plan system and process changes well in advance. They noted that the presentation changes introduced by AASB 18 are significant for both preparers and users.⁵
- 9 Stakeholders also highlighted the importance of continued research, outreach and coordinated implementation across sectors and tiers to support effective implementation and ensure the intended benefits of AASB 18 are realised.

Staff analysis and recommendation

- 10 Noting the AASB's recent decisions and the strong support from stakeholders to continue prioritising work on the application of AASB 18 by superannuation and NFP entities preparing

1 This includes comment letters from ACAG, CAANZ, CPA Australia, Grant Thornton and Pitcher Partners.

2 The Work Plan as at March 2026 includes two projects on AASB 18 – one to align the presentation requirements of AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* with AASB 18 and one that considers the application of AASB 18 by not-for-profit (NFP) and superannuation entities.

3 Refer to Agenda Item 8 to this meeting.

4 Refer to Agenda Item 4 to this meeting.

5 This includes comment letters from CAANZ, Grant Thornton, HoTARAC and Pitcher Partners and feedback from roundtable participants.

Tier 1 general purpose financial statements, as well as Tier 2 entities, staff recommend that this work continue as planned and the AASB keep this project on the Work Plan.

B. NFP Private Sector Financial Reporting Framework (Tier 3) and Conceptual Framework: NFP Amendments (CF amendments)

- 11 In April 2026, the AASB approved the Tier 3 NFP Standard, together with related amendments to the *Conceptual Framework for Financial Reporting*.⁶ AASB 1061 and AASB 2026-2 are effective for annual reporting periods beginning on or after 1 July 2029, providing entities, regulators and assurance providers with an extended implementation period to support orderly transition and coordination with other financial reporting framework reforms.

Stakeholder feedback

- 12 There was consistent support for the NFP private sector financial reporting framework reform, including the finalisation and implementation of AASB 1061 and AASB 2026-2. Stakeholders emphasised the importance of the reform in reducing reporting burden for smaller NFP entities while improving the quality, consistency and credibility of general purpose financial reporting. Stakeholders also supported the reforms and emphasised the importance of NFP entities applying the *Conceptual Framework for Financial Reporting*.⁷
- 13 Stakeholders also highlighted the importance of effective implementation support and engagement with regulators and other relevant bodies to ensure that the intended benefits of the Tier 3 NFP Standard are realised in practice. For example, clear and timely communication, educational materials and other support materials will be important to ensure consistent understanding of the scope, purpose and application of both the Tier 3 Standard and the Conceptual Framework amendments. Stakeholders acknowledged that decisions on which entities may apply AASB 1061 rest with regulators and legislators, while encouraging the AASB to continue engaging with relevant parties on implementation matters.⁸
- 14 A small number of stakeholders also noted potential longer-term considerations, including the desirability for all entities, including for-profit public sector entities, to apply a single conceptual framework and the need to minimise unintended consequences during the transition period.

Staff analysis and recommendation

- 15 Stakeholder feedback indicates strong and consistent support for the project, with recognition that the project has necessarily shifted from standard-setting to implementation support. Feedback also highlighted that effective implementation will require careful sequencing alongside other reforms and sensitivity to capacity constraints faced by preparers and practitioners.
- 16 On this basis, staff consider it important for the AASB to continue to prioritise this project, with a shift towards implementation support. This includes a focus on outreach, education, regulator engagement and monitoring of implementation, to support a smooth transition and

6 AASB 1061 *General Purpose Financial Statements – Not-for-Profit Private Sector Tier 3 Entities* and AASB 2026-2 *Amendments to Australian Accounting Standards – Extending the Application of the Conceptual Framework and Limiting the Ability of Not-for-Profit Entities to Prepare Special Purpose Financial Statements*.

7 This includes comment letters from ACAG, CAANZ, CPA Australia, Grant Thornton and Pitcher Partners.

8 This includes comment letters from CAANZ and CPA Australia.

high-quality financial reporting outcomes in the NFP private sector. Therefore staff recommend the AASB keep this project on the Work Plan.

C. AASB 1059 Service Concession Arrangements: Grantors

- 17 At its November 2025 meeting, after considering feedback received from the post-implementation review (PIR) of AASB 1059, the AASB decided to undertake standard-setting work as a high-priority project to consider developing amendments to AASB 1059 to address stakeholder concerns.⁹

Stakeholder feedback

- 18 Stakeholders identified AASB 1059 as a high-impact public sector Standard. They also supported progressing standard-setting activity to address issues identified through the PIR as a high-priority project.¹⁰
- 19 It was noted that the PIR identified complex, judgment-heavy issues due to the diversity of public-private partnership arrangements, and supported prioritising scope, control, measurement and application challenges. They recommended addressing these through targeted amendments, additional guidance and clearer articulation of key principles (including “on behalf of”), as well as clarifying the grantor in multi-entity arrangements.¹¹
- 20 Other stakeholders noted that service concession arrangements remain a significant and technically challenging area of public sector reporting. They emphasised that the timely resolution of known issues, supported by continued engagement with preparers and auditors, would improve consistency, auditability and confidence in reported outcomes.¹²

Staff analysis and recommendation

- 21 Staff note that the feedback received relating to AASB 1059 is consistent with the feedback received on ITC 49 *Post-implementation Review of AASB 1059 Service Concession Arrangements: Grantors*, which the AASB considered in June 2023 and November 2025. Staff therefore recommend that the AASB confirm its decision at the November 2025 meeting to undertake standard-setting work to develop amendments to AASB 1059 to address stakeholder concerns and keep this project on the Work Plan.

D. PIR of AASB 16 Leases for NFP and public sector

- 22 At its May 2026 meeting, the AASB considered a summary of the feedback received from NFP and public sector stakeholders outlining concerns related to AASB 16. In considering its possible response to the feedback, the AASB directed staff to continue monitoring the IASB’s PIR of IFRS 16 *Leases* noting that once the IASB has concluded its PIR, the AASB will revisit the feedback received from NFP and public sector stakeholders and consider whether any further action is required in relation to AASB 16.¹³

9 [November 2025 \(M216\) Action Alert](#)

10 This includes comment letters from ACAG, CAANZ, CPA Australia and HoTARAC.

11 This includes comment letters from ACAG and HoTARAC.

12 This includes feedback from some roundtable participants.

13 [May 2026 \(M220\) Action Alert](#)

Stakeholder feedback

- 23 A small number of stakeholders referred to issues arising from the PIR of AASB 16, particularly in the public sector and NFP sectors, noting cost, complexity and perceived misalignment with public-sector operating models as areas of concern.¹⁴

Staff analysis and recommendation

- 24 Staff consider the feedback received in response to ITC 57 is consistent with matters previously identified through the PIR of AASB 16 and subsequent stakeholder engagement. Stakeholders reiterated concerns about cost, complexity, and aspects of the Standard perceived as misaligned with certain public sector operating models, rather than identifying new or unanticipated issues.
- 25 Accordingly, staff recommend that the AASB keep this project on the Work Plan.

E. Intangible assets

- 26 A research project on intangible assets is currently included on the Work Plan as a low-priority active project, alongside a separate monitoring project relating to the IASB's work. Staff note that the work undertaken to date, and envisaged under this project, is research-focused and is not intended to progress to standard-setting at this stage.

Stakeholder feedback

- 27 Stakeholder feedback highlighted perceived gaps in existing accounting requirements for intangible assets, particularly in relation to internally generated intangibles. Perceived inconsistencies in practice across industries such as technology, biotechnology and extractives were also noted. Staff intend to share these insights with the IFRS Foundation when it undertakes its Agenda Consultation, to ensure that Australian stakeholder perspectives are reflected in the information available to the IFRS Foundation when considering future agenda priorities.¹⁵
- 28 While stakeholders generally supported alignment with IASB-led work rather than unilateral domestic action, they considered continued engagement and targeted research by the AASB to be appropriate. Feedback also emphasised the importance of the AASB having sufficient capacity to actively support the IASB's planned revision of IAS 38 *Intangible Assets*, including by contributing Australian domestic perspectives as that work progresses.¹⁶

Staff analysis and recommendation

- 29 Staff note that stakeholders generally supported the AASB maintaining visibility of intangible asset issues through targeted research and monitoring, and considered that the AASB's most effective contribution would be to gather Australian evidence and perspectives and contribute to the IASB's work, rather than pursue standalone domestic standard-setting.

14 This includes comment letters from ACAG, CAANZ and CPA Australia and feedback from roundtable participants.

15 This includes comment letters from CPA Australia and Deakin and feedback from roundtable participants.

16 This includes a comment letter from CAANZ.

- 30 Staff note that the IASB currently has an active project on its agenda to revise IAS 38 *Intangible Assets*. In this context, staff consider that close alignment with international standard-setting will help ensure that Australian perspectives are effectively represented as the work progresses, including in relation to issues raised by stakeholders, such as internally generated intangibles and these perspectives are supported through research.
- 31 Staff therefore recommend keeping the research and monitoring projects on the Work Plan because it enables the AASB to engage with stakeholders, gather Australian evidence and contribute informed input to the IASB's project as international directions become clearer.

CORE AREA – SUSTAINABILITY REPORTING

F. AASB S2: Implementation support

Stakeholder feedback

- 32 Stakeholders strongly supported continuing the *AASB S2: Implementation support* project as the highest priority within the sustainability reporting items of the Work Plan. Feedback was supportive of continuing to engage stakeholders through a broad range of implementation support activities and the AASB was encouraged to consider implementation support for Group 3 entities as an ongoing priority.¹⁷
- 33 Some stakeholders indicated limited awareness of implementation support materials the AASB has already produced, reinforcing the importance of continued outreach, awareness raising across multiple channels but also in looking for other routes to market to support implementation across the economy.¹⁸
- 34 Stakeholders also commented on the importance of continuing activities to raise awareness of the climate-related disclosure regime, particularly in relation to Group 2 and 3 entities.

Staff analysis and recommendation

- 35 Feedback received from stakeholders shows strong support for retaining this project as the highest priority for the AASB in sustainability reporting, particularly as Group 2 and Group 3 entities enter the mandatory climate-related disclosure regime.
- 36 Staff therefore recommend that the AASB keep this project on the Work Plan.

G. AASB S2: Industry-based information

Stakeholder feedback

- 37 Stakeholders were broadly supportive of continuing the *AASB S2: Industry-based information* project at a lower priority than the *AASB S2: Implementation support* project. Some stakeholders commented that information contained within the SASB Standards can be useful to help an entity identify climate-related risks and opportunities, particularly for Group 2 and Group 3 entities that may have less experience with climate-related disclosures. However,

17 This includes comment letters from CAANZ, CPA Australia and Grant Thornton.

18 This includes feedback from roundtable participants.

some stakeholders also noted that progressing this project in the near term may introduce additional complexity, particularly as most entities are prioritising resources on implementation.

- 38 Stakeholders generally cautioned the AASB against proceeding with domestic standard-setting work relating to the SASB Standards at the current time, as there is a large degree of uncertainty while the ISSB is in the first stages of amending the SASB Standards, and the next stages of the project remain unclear. Stakeholders noted that, depending on the scope of this project, it may take considerable time and resources from the AASB.¹⁹
- 39 Stakeholders encouraged the AASB to continue to engage with the ISSB as they amend the SASB Standards, and to continue to consider the place of the SASB Standards within the Australian Sustainability Reporting Standards (ASRS) architecture.

Staff analysis and recommendation

- 40 Feedback received from stakeholders shows support for the AASB to continue this project, particularly as the ISSB continues its work in amending the SASB Standards.
- 41 Staff therefore recommend that the AASB keep this project on the Work Plan.

H. AASB S2: Proportionality

Stakeholder feedback

- 42 Stakeholders were generally supportive of the AASB continuing the AASB S2: *Proportionality* project at a lower priority than the AASB S2: *Implementation support* project. Some stakeholders emphasised the need for the AASB to collect further information on the initial set of AASB S2 disclosures from Group 1 entities through 2026, to understand how proportionality mechanisms are being applied in practice and what further work may be appropriate for the AASB to undertake in relation to proportionality.
- 43 Some stakeholders provided contrasting views as to how this project should be prioritised, with some recommending the project be considered at a higher priority, with further clarity provided on the direction of the project.²⁰
- 44 Feedback noted that a PIR of the *Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Act 2024* is scheduled to occur over a similar time frame to the introduction of Group 3 into the mandatory climate-related disclosure regime, and that there may be some overlap in objective and scope between this project and the PIR of the legislation.²¹

Staff analysis and recommendation

- 45 Stakeholder feedback indicates that clarifying the application of proportionality mechanisms within AASB S2 *Climate-related Disclosures*, and ensuring that AASB S2 is appropriate to be

19 This includes a comment letter from Grant Thornton.

20 This includes comment letters from CAANZ and CPA Australia.

21 This includes a comment letter from Grant Thornton.

applied by entities across the mandatory climate-related disclosure regime, remain important priorities.

- 46 Staff note the recent Federal Budget proposals to reduce reporting burden, including:
- (a) raising monetary thresholds for large proprietary companies (and Group 3 entities within the mandatory climate-related disclosure regime) from \$50 million to \$100 million of consolidated revenue and \$25 million to \$50 million of consolidated gross assets, with entities that cease to meet the thresholds no longer being required to lodge a sustainability report;
 - (b) improving consistency in the application of reporting requirements by clarifying how key concepts, including 'undue cost or effort', apply in practice;
 - (c) adjusting assurance settings to ensure they are proportionate and practical; and
 - (d) setting clearer boundaries on supplier information requests, to reduce costs and complexity, particularly for small business.²²
- 47 Given the expected public consultation from the Treasury on improving the efficiency of the climate-related disclosure regime and the expected doubling of Group 3 reporting thresholds, staff therefore recommend that the AASB keep this project on the Work Plan, and its scope is reconsidered subsequent to the public consultation period.

MONITORING PROJECTS

I. Public sector climate-related disclosures

Stakeholder feedback

Application of AASB S2 by NFP public sector entities

- 48 Stakeholders shared mixed feedback on the usefulness of this project. Their comments are summarised below.
- (a) Stakeholders recommended public sector climate-related disclosure requirements to be addressed through the AASB S2: *Proportionality* project, by ensuring that AASB S2 can be appropriately applied by entities across the economy.
 - (b) Stakeholders were supportive of retaining this project on the AASB Work Plan, but as a low priority.
 - (c) Stakeholders noted there are divergent approaches across jurisdictions to public sector climate-related reporting – specifically, jurisdictions vary in whether AASB S2 should be applied to report on the whole-of-economy (i.e. jurisdiction) level, whole-of-government level, or at the individual agency level. It was also recommended that this project be elevated to medium priority and that the AASB undertake further work to understand the suitability of AASB S2 for the public sector.

22 See Budget 2026–27 [Whole-of-Government Regulatory Reform Agenda](#).

- (d) Stakeholders commented that guidance and amendments on the application of AASB S2 to the NFP public sector should be a high priority. Several jurisdictions have introduced reporting frameworks based on AASB S2 for their public sector entities. The resources and effort to report under AASB S2 are considerable and certain features of AASB S2 are difficult to interpret in a public sector context.
 - (e) It was also suggested the AASB monitor the rollout of the Commonwealth Climate-related Disclosure regime and standard setting developments from the IPSASB.²³
- 49 Some stakeholders identified areas within AASB S2 where additional public-sector-specific guidance would be beneficial, including proportionality, cross-industry metrics, climate resilience, and the definition of organisational boundaries for Scope 3 greenhouse gas emissions.²⁴

Climate-related outcomes of public policy

- 50 The IPSASB is undertaking phase two of its Climate-related Disclosures project, which is expected to prescribe requirements for reporting on the climate-related outcomes of public policies.
- 51 Feedback indicated that climate reporting beyond the application of AASB S2, including reporting on public policy outcomes, is a low priority at this time. Similarly, it was noted that, while the AASB should continue to monitor the IPSASB's project, developing a Standard on climate-related public policy outcomes is not a high priority and that priority should instead be given to the Public Sector Financial Reporting Framework project (see Agenda Paper 3.4), with a focus on addressing financial reporting issues before expanding into broader sustainability reporting.²⁵

Staff analysis and recommendation

- 52 The AASB does not have the authority to mandate which entities are required to comply with AASB S2. In respect to public sector entities, the relevant authority in each jurisdiction in Australia will decide which, if any, of their public sector entities would need to comply with all or some of the requirements set out in AASB S2.
- 53 The Commonwealth and New South Wales (NSW) governments have already developed climate-related disclosure frameworks based on AASB S2, with jurisdiction-specific modifications, and are implementing these frameworks across their public sector entities on a phased basis from the 2024–25 financial year. Other jurisdictions are adopting a monitoring approach, observing both these implementations and the AASB's work on potential public-sector-specific modifications or guidance.
- 54 Given these developments, there is currently limited scope for standard-setting activity in this area. Staff consider that further exploratory work is needed – including analysis of the implementation outcomes of the Commonwealth and NSW governments' climate-related disclosure requirements for their Tranche 1 entities – before the AASB can determine whether

23 This includes comment letters from ACAG, CAANZ, CPA Australia and HoTARAC and feedback from some roundtable participants.

24 This includes comment letters from ACAG and HoTARAC.

25 This includes comment letters from ACAG and HoTARAC.

standard setting is warranted and, if so, the appropriate scope and form of such work (for example, whether to develop non-mandatory guidance or introduce modifications to AASB S2). The outcome of this analysis would also inform the extent of due process required. Accordingly, staff recommend the AASB keep the project on the Work Plan for monitoring purposes at this stage.

- 55 In respect to climate-related outcomes of public policy, staff recommend that the AASB not add a project to its Work Plan at this time and continue to monitor the IPSASB's project.

J. Statement of Cash Flows and Related Matters

- 56 Feedback indicated that cash flow reporting did not emerge as a specific concern, however, resources will be required to support the AASB's participation in the IASB's new standard-setting project on cash flow reporting, which the IASB approved in January 2026, to ensure that Australian perspectives are appropriately represented. Feedback also identified improvements to the statement of cash flows as an important next-stage project. In particular, the structural changes introduced by AASB 18 create an opportunity to enhance the usefulness, consistency and transparency of cash flow information. Potential areas for improvement include improved disaggregation, clearer classification, enhanced transparency of non-cash transactions and non-IFRS cash flow measures, and clarification of the definition of cash equivalents.

- 57 This project would provide the AASB with an opportunity to contribute actively to international standard-setting developments while also considering Australian-specific implementation issues through targeted research and outreach.²⁶

Staff analysis and recommendation

- 58 Staff note that the IASB's project on cash flow reporting will necessarily frame the scope and timing of any substantive changes in this area and consistent with the feedback received through ITC 57, staff consider that the AASB's role at this stage is appropriately focused on international engagement, research and evidence-gathering, rather than on developing domestic amendments.
- 59 Staff consider there are opportunities for targeted research and outreach on Australian implementation issues, including disaggregation, classification, non-cash transactions and cash equivalents. This work could inform more effective input into the IASB's project and help identify any domestic considerations that may require attention once international outcomes are clearer.
- 60 Staff note that the IASB is expected to issue an Exposure Draft in 2027, at which point the project is anticipated to become an active international standard-setting project. Accordingly, staff recommend that the AASB note the stakeholder feedback and keep the cash flow reporting project on the Work Plan as a monitoring project to support active participation in the IASB's standard-setting project.

26 This includes comment letters from CAANZ citing the 2025 IFRS Survey and CPA Australia.

K. IASB activities

- 61 Feedback emphasised the importance of active monitoring of major IASB projects, noting their direct implications for Australian entities once applied locally and highlighted the need for sufficient resources to support effective international engagement and timely Australian stakeholder input. Further, the increasing alignment between IPSASB Standards and IFRS Accounting Standards and related improvements in public sector reporting internationally, will be an important source of information as the AASB progresses its reform of the NFP public sector financial reporting framework. Close monitoring of the IASB's Provisions—Targeted Improvements project, was also suggested noting support for improvements to measurement and clarity in IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*, while cautioning that proposed changes to recognition criteria may introduce additional complexity and warrant ongoing AASB engagement, particularly in relation to implementation considerations.²⁷

Staff analysis and recommendation

- 62 Given the strong stakeholder feedback in this paper and Agenda Paper 3.1 in relation to the importance of international engagement and international influence, staff recommend the AASB continue to actively monitor the standard-setting projects of the IASB by keeping them on the Work Plan and consider appropriate activities to ensure Australian perspectives are considered in the international standard-setting process.

L. ISSB activities

- 63 Stakeholders were strongly supportive of the AASB continuing to monitor standard-setting projects being conducted by the ISSB. Stakeholders reiterated the importance of maintaining alignment to the global baseline of sustainability-related financial disclosures being established by the ISSB to the greatest extent possible, to ensure that Australian entities can remain competitive in gaining access to global capital markets.²⁸
- 64 While stakeholders are primarily focused on the implementation of AASB S2 at the current time, stakeholders also expressed a desire for the AASB to facilitate Australian stakeholders to provide input into the ISSB's *Nature-related Disclosures* project. This feedback is consistent with the current sustainability reporting policy position from The Treasury of 'climate first, but not climate only'. Stakeholders are cognisant that while there is no current policy position to adopt a mandatory nature-related disclosure regime in Australia, any potential future regime may be informed by nature-related disclosure standards developed by the ISSB. Stakeholders also emphasised the importance of ensuring that Australian perspectives are appropriately considered in any international standard-setting projects relating to the IFRS Sustainability Disclosure Standards.²⁹

Staff analysis and recommendation

- 65 Given the strong stakeholder feedback and Agenda Paper 3.1 in relation to the importance of international engagement and international influence, staff recommend the AASB continue to

27 This includes comment letters from CAANZ and CPA Australia.

28 This includes a comment letter from KPMG.

29 This includes a comment letter from CAANZ.

actively monitor the standard-setting projects of the ISSB by keeping them on the Work Plan and consider appropriate activities to ensure Australian perspectives are considered in the international standard-setting process.

Questions for Board members

Q1 Do Board members have any questions or comments about the feedback summarised in this Agenda Paper?

Q2 Do Board members agree with the staff recommendations in:

- (a) paragraph 10 in relation to AASB 18,
- (b) paragraph 16 in relation to the NFP Tier 3 Standard and Conceptual Framework NFP Amendments;
- (c) paragraph 21 in relation to AASB 1059;
- (d) paragraph 25 in relation to AASB 16;
- (e) paragraph 31 in relation to intangible assets;
- (f) paragraph 36 in relation to AASB S2 implementation support;
- (g) paragraph 41 in relation to AASB S2 industry-based information;
- (h) paragraph 47 in relation to AASB S2 proportionality;
- (i) paragraph 54 and 55 in relation to public sector climate-related disclosures;
- (j) paragraph 60 in relation to the statement of cash flows and related matters;
- (k) paragraph 62 in relation to IASB activities; and
- (l) paragraph 65 in relation to ISSB activities.

to keep the respective projects on the Work Plan? If not, what do Board members suggest?