



6 August 2025

Subject: Agenda for the 214th meeting of the AASB
Venue: Videoconference
Time(s): Tuesday, 19 August 2025, 10.00 am – 4.10 pm

The public is invited to attend the meeting. * Items 1 and 11 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 19 August 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, 15 August 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	30 mins	Tier 2 Entities	Consider Ballot Draft re Contracts Referencing Nature-dependent Electricity: Tier 2 Disclosures
11.00 am	4	70 mins	Not-For-Profit Private Sector Framework (Tier 3)	Project deliberations on selected sections of the draft Tier 3 Standard
12.10 pm	5	30 mins	Conceptual Framework References	Consider potential amendments to pronouncements to update references to the Conceptual Framework
12.40 pm		30 mins	Lunch break	
1.10 pm	6	30 mins	IASB Projects	Consider the effect of the updated definition of public accountability and other related matters
1.40 pm	7	75 mins	Post-implementation Review of AASB 1049 <i>Whole of Government and General Government Sector Financial Reporting</i>	Consider stakeholder feedback and decide on next steps
2.55 pm		15 mins	Afternoon Tea break	
3.10 pm	8	45 mins	AASB Agenda Consultation	Discuss the forthcoming AASB Agenda Consultation and agree scope, project plan and timeline
3.55 pm	9	5 mins	Open for Comment	Consider response to international documents
4.00 pm	10	5 mins	Other Business – Financial and Sustainability Reporting	Note IASB and ISSB updates and other items
4.05 pm	11*	5 mins	Review	Review meeting
4.10 pm	Close meeting			