



## Agenda

### AASB S2 Implementation Advisory Panel – Meeting 3

**Subject:** Agenda for the 3<sup>rd</sup> meeting of the AASB S2 Implementation Advisory Panel  
**Venue:** Online only (Teams)  
**Time(s):** Monday, 17 November 2025, meeting 16.00-18.00

TIME	AGENDA ITEM	AGENDA PAPER #	SUBJECT	PRESENTER
16.00	1	01	Welcome and update on matters discussed at IAP Meeting 2	Jack Bisset, AASB
16.10	2	02	Submissions log	Jack Bisset, AASB
16.20	3	03-	ISSB TIG November Paper AP2 – GHG emissions attributable to a group related to transactions between entities in the group	Jack Bisset, AASB
16.50	4	04	ISSB TIG November Paper AP3 - Scope 3 GHG emissions applying IFRS S2	Jack Bisset, AASB
17.50	5	-	Wrap up and reflections	Jack Bisset, AASB
18.00			<i>Close</i>	