



8 June 2023

Subject:	Agenda for the 196 th meeting of the AASB
Venue:	Dexus Place, Level 14, 385 Bourke Street, Melbourne and Videoconference
Time(s):	Wednesday 21 June 2023, 10.00 am – 4.35 pm Thursday 22 June 2023, 10.00am – 3.00 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 21 June 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, by 19 June 2023. Videoconference details will be provided prior to the meeting to registered participants.

DAY 1

Day 1	Item	Duration	Subject	Objectives
10.00 am	1*	75 mins	Private session	
11.15 am		10 mins	Tea Break	
11.25 am	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval.
11.30 am	3	30 mins	Sustainability Reporting Standard Setting	Discuss the scope of sustainability standard setting and timelines
12.00 pm	4	45 mins	AASB Work Plan	Discuss the implications for the AASB Work Plan
12.45 pm		30 mins	Lunch break	
1.15 pm	5	90 mins	PIR: AASB 1059 <i>Service Concession Arrangements: Grantors</i>	Consider stakeholder feedback relating to the scope and control criteria of AASB 1059 and decide next steps
2.45 pm		10 min	Tea break	
2.55 pm	6	45 mins	Imputation (Franking Credit) Disclosures	Provide a summary of outreach results, including evidence gathered regarding the prevalence of the issue, and decide next steps
3.40 pm	7	30 min	PIR: AASB 1056 <i>Superannuation Entities</i>	Consider draft ITC
4.10 pm	8	15 mins	Supplier Finance Arrangements	Update on IASB project and consider amending Standard
4.25 pm	9	10 mins	International Tax Reform (Pillar Two)	Update on IASB project and consider amending Standard
4.35 pm	Close Day 1			

DAY 2

Day 2	Item	Duration	Subject	Objectives
9.55 am	1(a)*	5 mins	Agenda / Chair Report	
10.00 am	10	60 mins	NFP Private Sector Framework (Tier 3)	Consider the application of drafting approach to selected Tier 3 topics
11.00		15 mins	Tea Break	
11.15 pm	11	45 mins	IFRS 9 Amendments	Consider ED feedback and draft submission
12.00 pm	12	30 mins	Non-current Liabilities with Covenants – Tier 2	Consider feedback on the Exposure Draft and decide next steps
12.30 pm		30 mins	Lunch	
1.00 pm	13	30 mins	ISSB Agenda Consultation	Commence discussion on content of submission / appoint the Chair or subcommittee to finalise
1.30 pm	14	45 mins	ISSB Methodology for Internationalisation of SASB Standards	Commence discussion on content of submission / appoint the Chair or subcommittee to finalise
2.15 pm	15	10 mins	Sustainability Reporting	Update on international and jurisdictional perspectives / update on GRI and public sector perspectives
2.25 pm	16	10 mins	Open for Comment	Consider response to international documents
2.35 pm	17	10 mins	Other Business	Consider IASB and IFRIC updates and other business
2.45 pm	18*	15 mins	Review	
3.00 pm	Close Day 2			