



7 November 2025

Subject: Agenda for the 216th meeting of the AASB
Venue: Melbourne and Videoconference
Time(s): Thursday, 20 November 2025, 10.00 am – 4.45 pm
Friday, 21 November, 10.00 am – 3.00 pm

The public is invited to attend the meeting. * Items 1 and 17 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 20 November 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, 18 November 2025**. Videoconference details will be provided prior to the meeting to those who have registered.

DAY 1

Day 1	Item	Duration	Subject	Objectives
10.00 am	1*	50 mins	Closed Session	
10:50 am	2	5 mins	Apologies, Declarations of Interests, Minutes and Out-of-Session Approvals	Note apologies, declarations and OOS approvals. Consider minutes for approval.
10:55 am	3	30 mins	AASB Work Plan	Update on the revised AASB Work Plan template
	4	–	[not used]	
11.25 am	5	30 mins	Post-Implementation Review – AASB 1059 <i>Service Concession Arrangements: Grantors</i>	Consider PIR feedback and decide on the next steps
11.55 am	6	30 mins	AASB Agenda Consultation	Consider the revised decision-making framework and draft ITC
12.25 pm		60 mins	Lunch break	
1.25 pm	7	60 mins	Climate-related Financial Disclosures	Deliberations related to amendments to IFRS S2 and AASB S2
2.25 pm	8	20 mins	Research Report	Update
2.45 pm	9	45 mins	Public Sector Climate Reporting	Research Update – Investigation of current public sector not-for-profit disclosures and user and user needs to inform next steps
End of Public Sessions Day 1				
3.45 pm	1*	60 mins	Closed Session	
4.45pm	Close Day 1			



DAY 2

Day 2	Item	Duration	Subject	Objectives
10.00 am	10	90 mins	NFP Private Sector Framework (Tier 3)	Project deliberations
11.30 am	11	60 mins	Service Performance Reporting	Project update and decide on next steps
12.30 pm		45 mins	Lunch break	
1.15 pm	12	10 mins	Sustainability Reporting	Horizon scanning
1.25 pm	13	60 mins	ISSB Enhancing the SASB Standards	Consider response to SASB ED
2.25 pm	14	10 mins	Open for Comment	Consider response to international documents
2.35 pm	15	10 mins	Other Business – Financial and Sustainability Reporting – Public	Note IASB and ISSB updates and other items
2.45 pm	16	5 mins	End of Year Wrap Up	
2.50 pm	17*	10 mins	Review	Review of the meeting
3.00 pm	Meeting closed			