



Subject:	Agenda for the 168th meeting of the AUASB
Venue:	Virtual meeting by Zoom
Time:	Wednesday, 12 November 2025, 9:00 am – 12:30 am

Time	No.	Item	Responsibility
PRIVATE SESSION [Board members and staff only]			
9:00 am	1	Welcome and Chair Update 1.0 Declaration of interests 1.1 Approval of minutes of meeting 167 - 27 October 1.2 Other matters *	Doug Niven
9:10 am	1A	Treasury consultation on merger of FRC/AASB/AUASB (see <u>Positioning Australia's financial reporting system for the future – draft legislation</u>)	TBC
PUBLIC SESSION [Open to members of the public for virtual attendance]			
10:00 am	2	Revised GS 011 Access to documentation	Jeff Muir
10:40 am Morning tea			
10:55 am	3	Carried forward from 14 October meeting: 3.1 AUASB 2025-9: - Narrow scope amendments – ‘publicly traded entity’ - ASA 570 <i>Going Concern</i> amendments 3.2 Amendments to other standards - ‘publicly traded entity’ 3.3 AUASB 2025-8 - Amendments to ASRE 2410 and other standards	See Wen Ewe
11:30 am	4	Amendments for AASB 18 (AUASB 2025-12)	See Wen Ewe
11:45 am	5	Withdrawal of GS 21 <i>Engagements under the National Greenhouse and Energy Reporting Scheme, Carbon Pricing Mechanism and Related Schemes</i>	See Wen Ewe
11:55 am	6	GS 015 <i>Audit Implications for Investment in Associates</i> Project Plan	Jeff Muir
12:15 am	7	Close *	Doug Niven

* These items are verbal updates only and there are no associated board papers.

The timing of Agenda items is subject to change on the day of the meeting.