

ACCOUNTING PROFESSIONAL & ETHICAL STANDARDS BOARD LIMITED

131st MEETING OF THE BOARD OF DIRECTORS

AGENDA

17 June 2025 from 9.30 am to 3.00 pm AEST

Hybrid Meeting – Sydney/Zoom

**CA ANZ office
Level 9, 33 Erskine Street
Sydney NSW 2000**

(Registered attendees will receive Zoom dial-in details)

APESB Administration* (private session)

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| 9.30 am | Present and Apologies* | NM |
| 9.35 am | 1 Executive Session* | CW |

Standards Development and Review (public session)

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| 10.00 am | 2 Register of Interests | NM |
| | 3 International and other activities | AC |
| | 4 Proposed compilation of APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> | JH |
| | 5 Update from the AUASB on Sustainability Assurance Standards | DN |
| | 6 Review and Consideration of comments – ED 01/25 Sustainability Assurance and Reporting | CW |
| | 7 Review and Consideration of comments – ED 02/25 Use of Experts | JH |
| | 8 Proposed combined Amending Standard for APES 110 on Sustainability Assurance and Reporting and Use of Experts | CW |
| | 9 Review of APES 230 <i>Financial Planning Services</i> | AC |
| | 10 Update on IESBA's consultation on Collective Investment Vehicles, Pension Funds and Investment Company Complexes | JH |
| | 11 Developments in Private Equity Investment in Accounting Firms | CW |
| 12.00 pm | Public Session Close | |
| 12.00 pm | Lunch | |

*** Denotes items to be discussed in private**

APESB Administration* (private session)

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| 12.30 pm | 12 | Noting of Minutes of Previous Meetings* 12.1 Minutes from the meeting held on 6 March 2025* | NM |
| | 13 | Business Arising from Previous Meetings* | CW |
| | 14 | Risk Register* | JH |
| | 15 | Chairman's Report* | NM |
| | 16 | CEO's Report* | CW |
| | 17 | 2024/25 Q3 Financial Reports* | CW |
| | 18 | Proposed Budgets 2025/26 to 2027/2028* | CW |
| | 19 | External Audit for 2024-2025 Financial Year* | CM |
| | 20 | Internal Audit – APESB Data Governance* | CM/CW |
| | 21 | Update on IESBA JSS Meeting 2025* | DM/JH |
| | 22 | Strategy Planning Review* | NM/CW |
| | 23 | Non-executive Session* | NM |
| 3.00 pm | | Meeting Close | |