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NOTICE IS HEREBY GIVEN OF THE MEETING OF THE TECHNICAL COMMITTEE OF THE ACCOUNTING STANDARDS BOARD

DATE: Tuesday 3 March 2026
TIME: 09:00 to 14:00
VENUE: Virtually via Teams

CHAIRPERSON S Gcwabe

MEMBERS OF THE COMMITTEE

BOARD REPRESENTATIVES

A van der Burgh
A Hardien

REPRESENTATIVE OF THE AGSA

M Mentz

REPRESENTATIVE OF THE OAG

L Bodewig

SECRETARIAT J Poggiolini

OBSERVERS

W de Jager
I Engelmohr

EX OFFICIO

E van der Westhuizen	Head of Technical
A Botha	Project Manager
N Imam Shah	Project Manager
S Nondlazi	Project Manager

Board Members: Mr A van der Burgh (Chair), Mr A Hardien, Ms W de Jager, Mr D Dlamini,
Mr I Engelmohr, Mr S Gcwabe, Mr S Khan, Ms A Muller
Chief Executive Officer: Mrs J Poggiolini

1. WELCOME AND APOLOGIES

To WELCOME members present and to NOTE apologies, if any.

2. CONFIRMATION OF AGENDA

To CONFIRM the agenda.

3. DECLARATIONS OF INTERESTS

To NOTE the contents of the Register of Declarations of Interests.

4. MINUTES OF THE PREVIOUS MEETING

To REVIEW, and if appropriate, APPROVE the minutes of the meeting held on 5 November 2025.

Attachment 1

Chairperson

[5 minutes]

5. MATTERS ARISING

To NOTE the matters arising from previous meetings.

Attachment 2

E van der Westhuizen

[5 minutes]

6. TECHNICAL MATTERS

Review of responses to ED 216 on Proposed Improvements to Standards of GRAP, 2026 and recommend to the Board for approval

- 6.1 To REVIEW the responses to ED 216 on *Improvements to Standards of GRAP, 2026* and RECOMMEND proposed responses, next steps and the final *Improvements to Standards of GRAP, 2026* to the Board for approval.

- Memorandum from the Secretariat
- Analyses of verbal and written comment received on ED 216
- Draft minutes of project group meetings
- *Improvements to the Standards of GRAP, 2026*

Attachments 3(a) to (f)

S Nondlazi

[45 minutes]

Review of responses to ED 214 on Proposed Standard of GRAP on Social Benefits – Limited Scope Amendments and recommend to the Board for approval

- 6.2 To REVIEW the responses to ED 214 on *Proposed Standard of GRAP on Social Benefits – Limited Scope Amendments* and RECOMMEND proposed responses, next steps and the final Standard of GRAP on *Social Benefits* to the Board for approval.

- Memorandum from the Secretariat
- Analyses of verbal and written comment received on ED 214
- Draft minutes of project group meetings
- Standard of GRAP on *Social Benefits*

Attachments 4(a) to (f)

E van der Westhuizen

[30 minutes]

Review of results of the desktop review of GRAP 18 on Segment Reporting

- 6.3 To REVIEW the results of the desktop review of GRAP 18 on *Segment Reporting* and, if appropriate, RECOMMEND proposed actions to the Board.

- Memorandum from the Secretariat
- Project brief on Review of GRAP 18 *Segment Reporting* (for information purposes)

Attachments 5(a) to (b)

N Imam Shah

[60 minutes]

Mid-morning break – 20 minutes

7. EMERGING ISSUES

- 7.1 To NOTE a memorandum from the Secretariat on emerging issues.

Attachment 6

E van der Westhuizen

[20 minutes]

- 7.2 To CONSIDER the merits of being part of the Integrated Reporting Committee of South Africa.

Attachment 7

J Poggiolini

[20 minutes]

8. ADMINISTRATION

Work programme 2025/26

- 8.1 To NOTE the work programme of the Board and progress against targets for the 2025/26 period and, if appropriate, RECOMMEND actions to the Board.

- Memorandum from the Secretariat
- Work programme for 2025/26
- Monitoring convergence with the IPSASB
- Education material for preparers 2025/26 workplan
- GRAP 104 Reference Group workplan
- Frequently Asked Questions register

Attachments 8(a) to (f)

E van der Westhuizen

[20 minutes]

- 8.2 To CONSIDER the draft Education material for preparers 2026/27 workplan and RECOMMEND it to the Board.

Attachment 9

E van der Westhuizen

[20 minutes]

9. INTERNATIONAL STANDARD SETTING ACTIVITIES

To NOTE feedback from the IPSASB quarterly meeting held from 2 to 5 December 2025.

E van der Westhuizen

[15 minutes]

10. GENERAL

With the consent of the Chairperson, CONSIDER any additional items.

11. FUTURE MEETINGS

- 4 June 2026
- 3 September 2026
- 11 November 2026

Prepared by:

E van der Westhuizen

16 February 2026

Reviewed by:

S Gcwabe

Issued: