

Board member	Stakeholder	Category	Project
April			
Andreas Barckow	International Forum of Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS 9 - narrow scope amendments - classification and measurement, S1 - General Sustainability-related Disclosures, Cross-cutting - connectivity IASB-ISSB, Provisions, Horizon scanning - cryptoassets, Cross-cutting - other, Horizon scanning
	US Financial Accounting Standards Board	General discussion/update/relationship building	
	Financial Stability Board	General discussion/update/relationship building	
	The Institute of Chartered Accountants of India	General discussion/update/relationship building	
	Intergrated Reporting and Connectivity Council	Technical/Project-specific education/outreach at consultative group meetings	
	European Accounting Association	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
	Intergrated Reporting and Connectivity Council	General discussion/update/relationship building	
Ann Tarca	Australian Accounting Standards Board	General discussion/update/relationship building	Dynamic risk management, Financial instruments with characteristics of equity, Business combinations under common control, IFRS 9 - PIR impairment, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions
	New Zealand External Reporting Board	Technical/Project-specific education/outreach other than consultative groups	Digital financial reporting

Stakeholder engagement register—Q2 2023

	University of Sydney	Technical/Project-specific education/outreach other than consultative groups	
	Australian Accounting Standards Board, New Zealand External Reporting Board, New Zealand Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Business combinations under common control, Primary financial statements, Equity method, Extractive activities, IFRS 9 - PIR impairment, Dynamic risk management
	Financial Markets Authority New Zealand	General discussion/update/relationship building	Digital financial reporting
Bertrand Perrin	Compagnie Nationale des Commissaires aux Comptes	General discussion/update/relationship building	
	Autorité des normes comptables	Technical/Project-specific education/outreach other than consultative groups	
	BNP Paribas	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	Pan African Federation of Accountants	General discussion/update/relationship building	
Bruce Mackenzie	Pan African Federation of Accountants	General discussion/update/relationship building	
Linda Mezon-Hutter	International Forum of Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS 9 - narrow scope amendments - classification and measurement, S1 - General Sustainability-related Disclosures, Cross-cutting - connectivity IASB-ISSB, Provisions, Horizon scanning - cryptoassets, Cross-cutting - other, Horizon scanning
	Accounting Standards Board of Canada	Technical/Project-specific education/outreach other than consultative groups	Provisions, Extractive activities

Stakeholder engagement register—Q2 2023

	US Financial Accounting Standards Board	General discussion/update/ relationship building	
	The Institute of Chartered Accountants of India	General discussion/update/ relationship building	
	Intergrated Reporting and Connectivity Council	Technical/Project-specific education/outreach at consultative group meetings	
	Accounting Standards Board of Canada Oil and Gas and Mining Task force	Technical/Project-specific education/outreach other than consultative groups	Provisions
	Intergrated Reporting and Connectivity Council	General discussion/update/ relationship building	
	EY	General discussion/update/ relationship building	
Nick Anderson	UK Shareholders' Association	General discussion/update/ relationship building	IAS 12 - OECD Pillar Two narrow scope amendments, Interpretations Committee submissions
	World Benchmarking Alliance	General discussion/update/ relationship building	Management commentary
	UK Endorsement Board	General discussion/update/ relationship building	Primary financial statements
	Cenkos	General discussion/update/ relationship building	IFRS 16 - PIR
	US Financial Accounting Standards Board	General discussion/update/ relationship building	
	UK Endorsement Board	General discussion/update/ relationship building	Primary financial statements, IFRS 9 - PIR impairment, Climate-related and other uncertainties in the financial statements, Cross-cutting - connectivity IASB-ISSB
Rika Suzuki	Financial Services Agency Japan	General discussion/update/ relationship building	

Stakeholder engagement register—Q2 2023

	International Valuation Standards Council	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Horizon scanning - intangibles, Climate-related and other uncertainties in the financial statements
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	
	PwC	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	Idaciti	Technical/Project-specific education/outreach other than consultative groups	Digital financial reporting
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	
	ASEAN Federation of Accountants	General discussion/update/relationship building	IFRS for SMEs review
Tadeu Cendon	Peruvian Finance Ministry	General discussion/update/relationship building	Regulatory adoption of IFRS sustainability standards
	Comite de Pronunciamentos Contabeis	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Comite de Pronunciamentos Contabeis	General discussion/update/relationship building	
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	IAS 12 - OECD Pillar Two narrow scope amendments, Rate regulated activities, Connectivity/Integration in Reporting
	Group of Latin American Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	PRAESUM Contabilidade	Technical/Project-specific education/outreach other than consultative groups	IFRS for SMEs review

Stakeholder engagement register—Q2 2023

Zachary Gast	US Financial Accounting Standards Board	General discussion/update/ relationship building	
	Fitch Ratings	General discussion/update/ relationship building	IFRS 16 - PIR, Primary financial statements, IFRS 9 - PIR impairment, Supplier finance arrangements
	Tiger Global	Technical/Project-specific education/outreach other than consultative groups	Supplier finance arrangements
	Practicing Law Institute	General discussion/update/ relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, IAS 12 - OECD Pillar Two narrow scope amendments
	Two Sigma	General discussion/update/ relationship building	Primary financial statements, Supplier finance arrangements, IAS 12 - OECD Pillar Two narrow scope amendments, Digital financial reporting
	Idaciti	Technical/Project-specific education/outreach other than consultative groups	Digital financial reporting
	US Financial Accounting Standards Board	General discussion/update/ relationship building	
	Blackrock	General discussion/update/ relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements, IFRS 9 - narrow scope amendments - classification and measurement, Management commentary
	Tiger Global	General discussion/update/ relationship building	IAS 12 - OECD Pillar Two narrow scope amendments, Supplier finance arrangements, Primary financial statements
Group of Latin American Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements	

Stakeholder engagement register—Q2 2023

	Zion Research Group	General discussion/update/ relationship building	Primary financial statements, Supplier finance arrangements, Horizon scanning - cash flows and related matters
May			
Andreas Barckow	International Public Sector Accounting Standards Board	General discussion/update/ relationship building	
	EY, KPMG, BDO, GT, PwC, Mazars, Deloitte	General discussion/update/ relationship building	
	Deloitte	General discussion/update/ relationship building	
	US Securities Exchange Commission	General discussion/update/ relationship building	
	PwC	General discussion/update/ relationship building	
	Chartered Accountants Australia and New Zealand	General discussion/update/ relationship building	
	Deloitte	General discussion/update/ relationship building	
	Actuaries Institute and Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	
	Bursa Malaysia	General discussion/update/ relationship building	
	Securities Commission Malaysia	General discussion/update/ relationship building	
	Bank Negara Malaysia	General discussion/update/ relationship building	
Ann Tarca	Deloitte	General discussion/update/ relationship building	Management commentary, Business combinations - disclosures, goodwill and impairment, Primary financial statements, IFRS 16 - PIR, IFRS 15 - PIR, IFRS 9 - PIR impairment

Stakeholder engagement register—Q2 2023

	US Financial Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Financial instruments with characteristics of equity, IAS 12 - OECD Pillar Two narrow scope amendments, Climate-related and other uncertainties in the financial statements, Horizon scanning - cryptoassets
	PwC	General discussion/update/relationship building	
	PwC	General discussion/update/relationship building	
	Chartered Accountants Australia and New Zealand	General discussion/update/relationship building	
	KPMG	General discussion/update/relationship building	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations under common control
	Australia Actuaries Institute and Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	
Bertrand Perrin	Ecobank Côte d'Ivoire	General discussion/update/relationship building	
	Association Professionnelle des Sociétés de Gestion et d'Intermédiation de l'UEMOA	General discussion/update/relationship building	
	Pan African Federation of	General	IFRS for SMEs review
	Pan African Federation of Accountants	Technical/Project-specific education/outreach other than consultative groups	IFRS for SMEs review
	AXA	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements

Stakeholder engagement register—Q2 2023

	Pan African Federation of Accountants	Technical/Project-specific education/outreach other than consultative groups	IFRS for SMEs review
	Pan African Federation of Accountants	General discussion/update/relationship building	
	Autorité des Marchés Financiers de l'Union Monétaire Ouest Africaine	General discussion/update/relationship building	
	Banque Centrale des Etats de l'Afrique de l'Ouest	General discussion/update/relationship building	
	European Securities and Markets Authority	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, IAS 12 - OECD Pillar Two narrow scope amendments, IFRS 15 - PIR, IFRS 9 - narrow scope amendments - classification and measurement, Business combinations - disclosures, goodwill and impairment, Business combinations under common control, Digital financial reporting
Bruce Mackenzie	PwC	General discussion/update/relationship building	
Florian Esterer	CFA Institute	General	
	SwissLife	Technical/Project-specific education/outreach other than consultative groups	
Jianqiao Lu	Institute of Chartered Accountants of Pakistan	Regulatory Adoption/Endorsement related discussion	Insurance
Linda Mezon-Hutter	EY, KPMG, BDO, GT, PwC, Mazars, Deloitte	General discussion/update/relationship building	
	US Securities Exchange Commission	General discussion/update/relationship building	

Stakeholder engagement register—Q2 2023

	European Financial Reporting Advisory Group	General discussion/update/relationship building	Cross-cutting - connectivity IASB-ISSB, Connectivity/Integration in Reporting
	European Financial Reporting Advisory Group	General discussion/update/relationship building	Cross-cutting - connectivity IASB-ISSB
	EY	General discussion/update/relationship building	IFRS 9 - narrow scope amendments - classification and measurement, Cross-cutting - connectivity IASB-ISSB, SMEs – OECD Pillar Two deferred tax amendments
Nick Anderson	UK Endorsement Board	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements, IFRS 9 - narrow scope amendments - classification and measurement, Business combinations under common control, Disclosure initiative - subsidiaries without public accountability: disclosures
	Quoted Company Alliance	General discussion/update/relations	
	Redington	General discussion/update/relationship building	Primary financial statements
Patrina Buchanan	Këshilli Kombëtar i Kontabilitetit	General discussion/update/relationship building	
	PwC	Technical/Project-specific education/outreach other	Primary financial statements
Rika Suzuki	KPMG	Other	
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	
	Corporate Reporting Users' Forum Global	Technical/Project-specific education/outreach other than consultative groups	Business combinations under common control
	The General Insurance Association of Japan	General discussion/update/relationship building	
	PwC	General discussion/update/relationship building	

Stakeholder engagement register—Q2 2023

	EY, Deloitte, KPMG and PwC	General discussion/update/ relationship building	Consultation on agenda priorities, S1 - General Sustainability-related Disclosures, S2 - Climate-related Disclosures
	PwC	General discussion/update/ relationship building	
	Japan Association of Corporate Executives	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	EY, Deloitte, KPMG and PwC	General discussion/update/ relationship building	
	Financial Services Agency Japan, IDACITI, KPMG	Technical/Project-specific education/outreach other than consultative groups	ISSB Taxonomy, Digital financial reporting
	University Campus of Football Business and Macquarie University	General discussion/update/ relationship building	
	Financial Services Agency Japan	General discussion/update/ relationship building	
	EY, Deloitte, KPMG and PwC	General discussion/update/ relationship building	
Robert Uhl	World Gold Council	General discussion/update/ relationship building	IFRS 9 - PIR impairment, Dynamic risk management, Primary financial statements, Financial instruments with characteristics of equity, IFRS 9 - narrow scope amendments - classification and measurement, Provisions
	Financial Stability Board	Other	
	Deloitte	Other	Primary financial statements
Tadeu Cendon	Associação Brasileira de Private Equity e Venture Capital	General discussion/update/ relationship building	

Stakeholder engagement register—Q2 2023

Forum of Firms, International Federation of Accountants	General discussion/update/relationship building	Supplier finance arrangements, IAS 12 - OECD Pillar Two narrow scope amendments, Equity method, IFRS 9 - narrow scope amendments - classification and measurement, IFRS 9 - PIR impairment, IFRS 15 - PIR
Group of Latin American Standard Setters	General discussion/update/relationship building	Consultation on agenda priorities
Comitê de Pronunciamentos Contábeis	Technical/Project-specific education/outreach other than consultative groups	IAS 12 - OECD Pillar Two narrow scope amendments, Supplier finance arrangements, Primary financial statements
World Bank, International Federation of Accountants	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
Group of Latin American Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Cross-cutting - other
Brazilian Association of Listed Companies	General discussion/update/relationship building	Cross-cutting - connectivity IASB-ISSB
B3 (Brazilian Stock Exchange)	Regulatory Adoption/Endorsement related discussion	Regulatory adoption of IFRS sustainability standards
Chilean Ministry of Finance	Regulatory Adoption/Endorsement related discussion	Regulatory adoption of IFRS sustainability standards
PwC	General discussion/update/relationship building	
Group of Latin American Standard Setters	Regulatory Adoption/Endorsement related discussion	Regulatory adoption of IFRS sustainability standards
Brazilian Financial and Capital Markets Association	Regulatory Adoption/Endorsement related discussion	Regulatory adoption of IFRS sustainability standards
World Bank, International Federation of Accountants	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Cross-cutting - connectivity IASB-ISSB
Brazilian Institute of Corporate Governance	Regulatory Adoption/Endorsement related discussion	Regulatory adoption of IFRS sustainability standards

Stakeholder engagement register—Q2 2023

Zachary Gast	US Financial Accounting Standards Board	General discussion/update/ relationship building	
	US Federal Reserve	General discussion/update/ relationship building	Dynamic risk management, IFRS 9 - PIR impairment
	Financial Services Agency Japan, Idaciti, KPMG	Technical/Project-specific education/outreach other than consultative groups	ISSB Taxonomy, Digital financial reporting
June			
Andreas Barckow	Australian Securities and Investments Commission	General discussion/update/ relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment
	EY	General discussion/update/ relationship building	
	CPA Australia	General discussion/update/ relationship building	
	Chartered Accountants Australia and New Zealand	General discussion/update/ relationship building	
	CPA Australia	General discussion/update/ relationship building	
	Australian Accounting Standards Board	General discussion/update/ relationship building	
	Australian Accounting Standards Board	General discussion/update/ relationship building	Insurance
	CPA Australia	General discussion/update/ relationship building	
	Australian Institute of Company Directors	General discussion/update/ relationship building	
	Ministry of Finance Poland	General discussion/update/ relationship building	
	Financial Stability Board	General discussion/update/ relationship building	

Stakeholder engagement register—Q2 2023

European Financial Reporting Advisory Group, Ministry of Finance Poland, Polish Accounting Standards Committee, Polish Agency of Audit Oversight, Polish Association of Listed Companies, Polish Chamber of Statutory Auditors, Polish Financial Supervision Authority, AGORA S.A. , Alior Bank	General discussion/update/ relationship building	
Accounting Regulatory Committee	Regulatory Adoption/Endorsement related discussion	
US Securities Exchange Commission	General discussion/update/ relationship building	
Australian Securities and Investments Commission	General discussion/update/ relationship building	Business combinations under common control
London Stock Exchange	Other	
Australian Accounting Standards Board	General discussion/update/ relationship building	Market use of IFRS sustainability resources (ISSB or SASB or IR or CDSB)
Australian Accounting Standards Board	General discussion/update/ relationship building	
Australian Accounting Standards Board	General discussion/update/ relationship building	Digital financial reporting
Australian Accounting Standards Board	General discussion/update/ relationship building	Financial instruments with characteristics of equity, Primary financial statements, Dynamic risk management, IFRS 9 - narrow scope amendments - classification and measurement
Financial Reporting Council Australia and International Auditing and Assurance Standards	General discussion/update/ relationship building	

Stakeholder engagement register—Q2 2023

Ann Tarca	Australian Accounting Standards Board	General discussion/update/ relationship building	Financial instruments with characteristics of equity, Primary financial statements, Dynamic risk management, IFRS 9 - narrow scope amendments - classification and measurement
	Australian Securities and Investments Commission	General discussion/update/ relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment
	EY	General discussion/update/ relationship building	
	Australian Accounting Standards Board	General discussion/update/ relationship building	
	CPA Australia	General discussion/update/ relationship building	
	Chartered Accountants Australia and New Zealand	General discussion/update/ relationship building	
	CPA Australia	General discussion/update/ relationship building	
	Australian Accounting Standards Board	General discussion/update/ relationship building	
	Australian Accounting Standards Board	General discussion/update/ relationship building	Insurance
	CPA Australia	General discussion/update/ relationship building	
	Australian Institute of Company Directors	General discussion/update/ relationship building	
	Australian Securities and Investments Commission	General discussion/update/ relationship building	Business combinations under common control
	Australian Accounting Standards Board	General discussion/update/ relationship building	Market use of IFRS sustainability resources (ISSB or SASB or IR or CDSB)
	Australian Accounting Standards Board	General discussion/update/ relationship building	

Stakeholder engagement register—Q2 2023

	Philippine Securities and Exchange Commission	General discussion/update/ relationship building	S1 - General Sustainability-related Disclosures, S2 - Climate-related Disclosures, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures
	European Accounting Association	Technical/Project-specific education/outreach other than consultative groups	IFRS 9 - PIR impairment
	Financial Reporting Council Australia	General discussion/update/ relationship building	S1 - General Sustainability-related Disclosures, S2 - Climate-related Disclosures, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, ISSB Taxonomy
	Financial and Sustainability Reporting Standards Council	General discussion/update/ relationship building	Primary financial statements, Business combinations under common control, Disclosure initiative - subsidiaries without public accountability: disclosures
	Australian Accounting Standards Board	General discussion/update/ relationship building	Primary financial statements
	Australian Accounting Standards Board	General discussion/update/ relationship building	Digital financial reporting
	New Zealand Accounting Standards Board	General discussion/update/ relationship building	Cross-cutting - connectivity IASB-ISSB
Bertrand Perrin	Autorité des normes comptables	General discussion/update/ relationship building	
	European Financial Reporting Advisory Group	General discussion/update/ relationship building	Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Provisions
	Association pour la participation des entreprises françaises à l'harmonisation comptable internationale	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment, Primary financial statements

Stakeholder engagement register—Q2 2023

	Association Française des Entreprises Privées	General discussion/update/ relationship building	Climate-related and other uncertainties in the financial statements, Horizon scanning - IFRS 9 eff int method and mods of fin assets and fin liabs
	KPMG	Technical/Project-specific education/outreach other than consultative groups	Disclosure initiative - subsidiaries without public accountability: disclosures, IFRS for SMEs review
	Autorité des normes comptables	General discussion/update/ relationship building	
Florian Esterer	Deloitte	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - intangibles, IFRS 15 - PIR, S1 - General Sustainability-related Disclosures
	Dimensional Fund Advisors	General discussion/update/ relationship building	Digital financial reporting, Climate-related and other uncertainties in the financial statements
	SIX Exchange Regulation	General discussion/update/ relationship building	
	UBS Group	Technical/Project-specific education/outreach other than consultative groups	Insurance
	SwissHoldings	General discussion/update/ relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment
	Swiss Financial Analysts Association	General discussion/update/ relationship building	
Jianqiao Lu	Philippine Institute of Certified Public Accountants	General discussion/update/ relationship building	
Linda Mezon-	Ministry of Finance Poland	General	

Stakeholder engagement register—Q2 2023

Hutter	European Financial Reporting Advisory Group, Ministry of Finance Poland, Polish Accounting Standards Committee, Polish Agency of Audit Oversight, Polish Association of Listed Companies, Polish Chamber of Statutory Auditors, Polish Financial Supervision Authority, AGORA S.A., Alior Bank	General discussion/update/ relationship building	
	US Securities Exchange Commission	General discussion/update/ relationship building	
	London Stock Exchange	Other	
	PSP Investments	General discussion/update/ relationship building	
	New Zealand Accounting Standards Board	General discussion/update/ relationship building	Cross-cutting - connectivity IASB- ISSB
	IFR4NPO Technical Advisory Group	General discussion/update/ relationship building	
	Financial Reporting Council Australia and Australian Accounting Standards Board	General discussion/update/ relationship building	
Nick Anderson	UK Endorsement Board	General discussion/update/ relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements, Financial instruments with characteristics of equity, Management commentary
	US Financial Accounting Standards Board	General discussion/update/ relationship building	
	State Street Global Advisors	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Corporate Reporting Users' Forum	Technical/Project-specific education/outreach other than consultative groups	Business combinations under common control

Stakeholder engagement register—Q2 2023

	PGIM	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Schroders	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Corporate Reporting Users' Forum Global	Technical/Project-specific education/outreach other than consultative groups	Business combinations under common control
	The 100 Group	General discussion/update/relationship building	
Rika Suzuki	PwC	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Horizon scanning - intangibles, Cross-cutting - connectivity IASB-ISSB
	Japanese Institute of Certified Public Accountants	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	International Auditing and Assurance Standards Board	Other	Horizon scanning - going concern
	Financial Services Agency Japan	General discussion/update/relationship building	
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	
	Corporate Reporting Users' Forum Global	Technical/Project-specific education/outreach other than consultative groups	Business combinations under common control
	World Intellectual Property Organisation	General discussion/update/relationship building	Horizon scanning - intangibles
	Corporate Reporting Users' Forum Global	Technical/Project-specific education/outreach other than consultative groups	Business combinations under common control

Stakeholder engagement register—Q2 2023

	General Insurance Association of Japan	General discussion/update/ relationship building	
	Nikkei	General discussion/update/ relationship building	
	Financial Services Agency Japan	Regulatory Adoption/Endorsement related discussion	Digital financial reporting, ISSB Taxonomy
	Securities Analysts Association of Japan	Technical/Project-specific education/outreach other than consultative groups	Business combinations under common control
Robert Uhl	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	Business combinations under common control
	Institute of Chartered Accountants of India	General discussion/update/ relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Management commentary, Supplier finance arrangements
Tadeu Cendon	Ibracon	General discussion/update/ relationship building	Primary financial statements, Supplier finance arrangements, Equity method, Financial instruments with characteristics of equity, IFRS 9 - narrow scope amendments - classification and measurement
	Colegio de Contadores de	General	Cross-cutting - other
	Consejo Técnico de la Contaduría Pública	General discussion/update/ relationship building	Cross-cutting - other
	Consejo Normativo de Contabilidade de Peru	General discussion/update/ relationship building	Cross-cutting - other
	Brazilian Association of Capital Market Investors	General discussion/update/ relationship building	Cross-cutting - other

Stakeholder engagement register—Q2 2023

Zachary Gast	Vontobel	General discussion/update/ relationship building	
	US Financial Accounting Standards Board	General discussion/update/ relationship building	
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	Business combinations under common control
	European Banking Federation	General discussion/update/ relationship building	
	Deloitte	General discussion/update/ relationship building	Management commentary, Business combinations - disclosures, goodwill and impairment, Primary financial statements, IFRS 16 - PIR, IFRS 15 - PIR, IFRS 9 - PIR impairment