## Stakeholder engagement register—Q1 2021 **\$IFRS**



| Board Member<br>January   | Category  | Stakeholder   |
|---|---|---|
| Nick Anderson   | General discussion  | UK Shareholders' Association  |
|   | Outreach, Extractive  | Fidelity International  |
|   | Outreach, Goodwill  | Keidanren   |
|   | Outreach, Goodwill  | Japanese Institute of Certified Public Accountants  |
|   | Outreach, Goodwill  | Securities Analysts Association of Japan  |
|   | Outreach, Goodwill  | Accounting Standards Board of Japan   |
|   | Outreach, Extractive  | Fitch Ratings   |
|   | Outreach, Extractive  | Mizuho Securities   |
| Tadeu Cendon  | Outreach, Extractive  | Fidelity International  |
|   | Outreach, Extractive  | Fitch Ratings   |
|   | Outreach, Going Concern   | Consejo Mexicano de Normas de Información Financiera, A.C.  |
|   | Outreach, Extractive  | Mizuho Bank, Ltd  |
|   | Outreach, IAS 27  | Group of Latin American Accounting Standard Setters (GLASS)   |
| Zachary Gast  | Outreach, Goodwill  | Keidanren   |
|   | Outreach, Goodwill  | The Securities Analysts Association of Japan  |
| Hans Hoogervorst  |   | Financial Stability Board   |
|   | Outreach, Goodwill  | Accounting Standards Board of Japan   |
| Sue Lloyd   | Outreach, IBOR  | Deloitte, EY, KPMG, PwC, BDO, Grant Thornton  |
| liangiao I u  | General discussion  | Hong Kong Institute of Certified Public Accountants   |
| Jianqiao Lu   |   | •   |
|   | Participate in/attend an  | European Financial Reporting Advisory Group   |
|   | external event  | Intermedianal Financial Reporting for New Profit Organizations  |
|   | Participate in/attend an  | International Financial Reporting for Non Profit Organizations  |
|   | external event  |   |
| Bruce Mackenzie   | General discussion  | Pan African Federation of Accountants   |
|   | General discussion  | Association of Certified Chartered Accountants  |
|   | Participate in/attend an  | South African Institute of Chartered Accountants  |
|   | external event  |   |
| Tom Scott   | Outreach, Goodwill  | Keidanren   |
|   | Outreach, Goodwill  | Japan Institute of Chartered Professional Accountants   |
|   | Outreach, Goodwill  | Securities Analysts Association of Japan  |
|   | Outreach, Goodwill  | Accounting Standards Board of Japan   |
| Rika Suzuki   | Outreach, Goodwill  | Keidanren   |
|   | General discussion;   | Accounting Standards Board of Japan   |
|   | Outreach, Goodwill  |   |
|   | Outreach, Goodwill  | Japanese Institute of Certified Public Accountants  |
|   | Outreach, Goodwill  | Securities Analysts Association of Japan  |
|   | Outreach, Goodwill  | Accounting Standards Board of Japan   |
|   | General discussion  | Humboldt University of Berlin   |
|   | Outreach, PFS   | Keidanren   |
|   |   |   |
|   |   |   |
|   | General update; Outreach,   | Accounting Standards Board of Japan   |
| Δnn Tarca   | General update; Outreach, PFS   | Accounting Standards Board of Japan   |
| Ann Tarca   | General update; Outreach,<br>PFS<br>Outreach, Extractive  | Accounting Standards Board of Japan  Fidelity International   |
| Ann Tarca   | General update; Outreach,<br>PFS<br>Outreach, Extractive<br>Outreach, Extractive  | Accounting Standards Board of Japan  Fidelity International  Mizuho Securities  |
| Ann Tarca   | General update; Outreach,<br>PFS<br>Outreach, Extractive<br>Outreach, Extractive<br>General discussion  | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board   |
| Ann Tarca   | General update; Outreach,<br>PFS<br>Outreach, Extractive<br>Outreach, Extractive<br>General discussion<br>Outreach, PFS   | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association   |
|   | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech  | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association   |
| Mary Tokar  | General update; Outreach,<br>PFS<br>Outreach, Extractive<br>Outreach, Extractive<br>General discussion<br>Outreach, PFS   | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association   |
| Mary Tokar<br>February  | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech  | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC   |
| Mary Tokar  | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive   | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group  |
| Mary Tokar<br>February<br>Nick Anderson   | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion  | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US)  |
| Mary Tokar<br>February  | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive   | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group  |
| Mary Tokar<br>February<br>Nick Anderson   | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update  | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico  |
| Mary Tokar<br>February<br>Nick Anderson   | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General discussion   | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C.   |
| Mary Tokar<br>February<br>Nick Anderson<br>Tadeu Cendon   | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General update General update  | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C. Brazilian Association of Listed Companies (ABRASCA)   |
| Mary Tokar<br>February<br>Nick Anderson   | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General update General update General update General update  | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C. Brazilian Association of Listed Companies (ABRASCA) Corporate Reporting Dialogue  |
| Mary Tokar<br>February<br>Nick Anderson<br>Tadeu Cendon<br>Hans Hoogervorst                         | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General update General update General update Presentation/speech   | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C. Brazilian Association of Listed Companies (ABRASCA) Corporate Reporting Dialogue Colombian Accountants  |
| Mary Tokar<br>February<br>Nick Anderson<br>Tadeu Cendon   | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General update General update General update Presentation/speech General update  | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C. Brazilian Association of Listed Companies (ABRASCA) Corporate Reporting Dialogue Colombian Accountants BDO Global, Deloitte, EY, Grant Thornton, KPMG, Mazars, PwC  |
| Mary Tokar<br>February<br>Nick Anderson<br>Tadeu Cendon<br>Hans Hoogervorst                         | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General update General update Presentation/speech General update Outreach, Extractive  | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C. Brazilian Association of Listed Companies (ABRASCA) Corporate Reporting Dialogue Colombian Accountants BDO Global, Deloitte, EY, Grant Thornton, KPMG, Mazars, PwC Sustainability Accounting Standards Board, International Integrated Reporting Council,   |
| Mary Tokar<br>February<br>Nick Anderson<br>Tadeu Cendon<br>Hans Hoogervorst<br>Sue Lloyd            | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General update General update General update Presentation/speech General update Outreach, Management Commentary                | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C. Brazilian Association of Listed Companies (ABRASCA) Corporate Reporting Dialogue Colombian Accountants BDO Global, Deloitte, EY, Grant Thornton, KPMG, Mazars, PwC  |
| Mary Tokar<br>February<br>Nick Anderson<br>Tadeu Cendon<br>Hans Hoogervorst                         | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General update General update General update Presentation/speech General update Outreach, Management Commentary General update | Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C. Brazilian Association of Listed Companies (ABRASCA) Corporate Reporting Dialogue Colombian Accountants BDO Global, Deloitte, EY, Grant Thornton, KPMG, Mazars, PwC Sustainability Accounting Standards Board, International Integrated Reporting Council, Deutsches Rechnungslegungs Standards Committee e.V., Deloitte RSM International  |
| Mary Tokar<br>February<br>Nick Anderson<br>Tadeu Cendon<br>Hans Hoogervorst<br>Sue Lloyd            | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General update General update General update Presentation/speech General update Outreach, Management Commentary                | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C. Brazilian Association of Listed Companies (ABRASCA) Corporate Reporting Dialogue Colombian Accountants BDO Global, Deloitte, EY, Grant Thornton, KPMG, Mazars, PwC Sustainability Accounting Standards Board, International Integrated Reporting Council, Deutsches Rechnungslegungs Standards Committee e.V., Deloitte RSM International PQ Magazine |
| Mary Tokar February Nick Anderson Tadeu Cendon Hans Hoogervorst Sue Lloyd Bruce Mackenzie           | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General update General update General update Presentation/speech General update Outreach, Management Commentary General update | Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C. Brazilian Association of Listed Companies (ABRASCA) Corporate Reporting Dialogue Colombian Accountants BDO Global, Deloitte, EY, Grant Thornton, KPMG, Mazars, PwC Sustainability Accounting Standards Board, International Integrated Reporting Council, Deutsches Rechnungslegungs Standards Committee e.V., Deloitte RSM International  |
| Mary Tokar February Nick Anderson Tadeu Cendon Hans Hoogervorst Sue Lloyd Bruce Mackenzie Tom Scott | General update; Outreach, PFS Outreach, Extractive Outreach, Extractive General discussion Outreach, PFS Presentation/speech Presentation/speech Outreach, Extractive General discussion Outreach, Extractive General update General update General update Presentation/speech General update Outreach, Management Commentary General update General update | Accounting Standards Board of Japan  Fidelity International Mizuho Securities Australian Accounting Standards Board European Accounting Association The American Accounting Association PwC  Capital International Group Financial Accounting Standards Board (US) Capital Group Valor Econômico Consejo Mexicano de Normas de Información Financiera, A.C. Brazilian Association of Listed Companies (ABRASCA) Corporate Reporting Dialogue Colombian Accountants BDO Global, Deloitte, EY, Grant Thornton, KPMG, Mazars, PwC Sustainability Accounting Standards Board, International Integrated Reporting Council, Deutsches Rechnungslegungs Standards Committee e.V., Deloitte RSM International PQ Magazine |

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| <b>Board Member</b> | Category   | Stakeholder   |
|---------------------|--|---|
| Ann Tarca           | Outreach, Extractive   | Global Capital  |
|                     | Presentation/speech  | University of Technology Sydney   |
|                     | General discussion   | Australian Accounting Standards Board   |
|                     | Outreach, PIR IFRS 10 11   | Australian Accounting Standards Board   |
| Mary Tokar          | General update   | International Organization of Securities Commissions                          |
|                     | General update   | PwC   |
| March               |  |   |
| Nick Anderson       | General discussion   | Financial Accounting Standards Board (US)                                     |
|                     | General update   | The 100 Group UK  |
|                     | General discussion   | Brunswick Group   |
|                     | General update   | Financial Reporting Council UK  |
|                     | General discussion   | PwC   |
|                     | General discussion   | Financial Times   |
|                     | Outreach, Supply Chain   | European Leveraged Finance Association  |
|                     | Finance  |   |
|                     | Outreach, IFRS 17  | Financial Reporting Council UK  |
| Tadeu Cendon        | Outreach, RRA  | EY  |
|                     | Outreach, RRA  | Group of Latin American Accounting Standard Setters (GLASS)                   |
|                     | General update   | Forum of Firms  |
|                     | General update   | CPC (Brazilian NSS)   |
| Martin Edelmann     | Outreach, IFRS 17  | KPMG, Allianz, Munich Re  |
|                     | Implementation   |   |
| Zachary Gast        | General discussion   | Financial Accounting Standards Board (US)                                     |
|                     | General update   | Organisation for Economic Co-operation and Development                        |
|                     | Outreach, IAS 1  | Fitch   |
| Hans Hoogervorst    | Presentation/speech  | International Forum of Accounting Standard Setters                            |
|                     | Presentation/speech  | Marketing Accountability Standards Board                                      |
|                     | General update   | Accounting Standards Board of Japan   |
|                     | General update   | Financial Accounting Standards Board  |
|                     | Regular meeting  | Financial Stability Board   |
|                     | General update   | European Securities and Markets Authority                                     |
| Sue Lloyd           | General update   | Accounting Standards Board of Canada  |
|                     | Outreach, Supply Chain   | European Leveraged Finance Association  |
|                     | Finance  |   |
|                     | Participate in/attend an   | European Financial Reporting Advisory Group                                   |
|                     | external event   |   |
| Jianqiao Lu         | Participate in/attend an   | International Financial Reporting for Non Profit Organizations                |
|                     | external event   |   |
|                     | General update; Outreach,  | China Banking and Insurance Regulatory Commission                             |
|                     | IFRS 17  |   |
|                     | Outreach, Rate Regulated   | Asian-Oceanian Standard-Setters Group   |
|                     | Activities   |   |
|                     | General update   | Chartered Institute of Public Finance and Accountancy                         |
|                     | General update   | Shanghai University of Finance and Economics                                  |
|                     | Outreach, BCUCC  | China Accounting Standards Committee  |
| Bruce Mackenzie     | Outreach, PIR 10 11 12   | Johannesburg Stock Exchange   |
|                     | Participate in/attend an   | Botswana Institute Of Chartered Accountants                                   |
|                     | external event   |   |
|                     | Outreach, BCUCC  | South African Institute of Chartered Accountants                              |
|                     | Outreach, PIR IFRS 10 11   | Association of Certified Chartered Accountants                                |
| Tom Scott           | General discussion   | Accounting Standards Board of Canada  |
|                     | Outreach, Goodwill   | Accounting Standards Board of Canada  |
|                     | General discussion   | KPMG  |
|                     | General discussion   | EY  |
|                     | General discussion   | Deloitte  |
|                     | General discussion   | Canadian Electricity Association  |
|                     | Participate in/attend an   | Japan Institute of Life Insurance   |
| Rika Suzuki         |  |   |
| Rika Suzuki         | external event   |   |
| Rika Suzuki         | Presentation/speech  | Accounting Standards Board of Japan   |
| Rika Suzuki         | Presentation/speech Outreach, PFS  | PwC   |
| Rika Suzuki         | Presentation/speech Outreach, PFS Participate in/attend an                               | · · · · · · · · · · · · · · · · · · ·   |
| Rika Suzuki         | Presentation/speech Outreach, PFS Participate in/attend an external event                | PwC International Forum of Accounting Standard Setters                        |
| Rika Suzuki         | Presentation/speech Outreach, PFS Participate in/attend an external event General update | PwC International Forum of Accounting Standard Setters  DTT, EY, KPMG and PwC |
| Rika Suzuki         | Presentation/speech Outreach, PFS Participate in/attend an external event                | PwC International Forum of Accounting Standard Setters                        |

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| <b>Board Member</b> | Category                                | Stakeholder  |
|---------------------|---|--|
|                     | Participate in/attend an external event | Asian-Oceanian Standard-Setters Group (AOSSG)        |
|                     | General update                          | CFA Institute Japan                                  |
|                     | General discussion                      | Deloitte   |
|                     | General update                          | PwC, International Valuation Standards Council       |
|                     | General discussion                      | Japanese Institute of Certified Public Accountants   |
|                     | Outreach, IFRS 17                       | PwC  |
| Ann Tarca           | Outreach, PIR IFRS 10 11                | European Financial Reporting Advisory Group          |
|                     | Outreach, current consultations         | Australian Accounting Standards Board                |
|                     | Outreach, PIR IFRS 10 11                | Malaysian Accounting Standards Board                 |
|                     | Outreach, Goodwill                      | Chartered Accountants Australia and New Zealand      |
|                     | Outreach, Rate Regulation               | Deloitte   |
|                     | General discussion                      | Australian Accounting Standards Board                |
|                     | Outreach, BCUCC                         | Australian Accounting Standards Board                |
| Mary Tokar          | General update                          | Financial Executives International                   |
|                     | General update                          | International Organization of Securities Commissions |

<sup>\*</sup>All meetings were held virtually due to the global covid-19 pandemic.