

| Board Member | Stakeholder | Category | Projects |
|---------------------------|------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| January | | | |
| Andreas Barckow | Integrated Reporting Regional Communities Leadership | General discussion/update/relationship building | |
| | Value Balancing Alliance | General discussion/update/relationship building | |
| | European School of Management and Technology | General discussion/update/relationship building | |
| | Canberra University | Other | |
| | Canadian Accounting Standards Board | Other | |
| Ann Tarca | Consejo Mexicano de Normas de Información Financiera, A.C. | Technical/Project-specific education/outreach other than consultative groups | |
| Bertrand Perrin | Business Europe | Technical/Project-specific education/outreach other than consultative groups | IFRS 9 ED on Classification and Measurement |
| | Business Europe | Technical/Project-specific education/outreach other than consultative groups | IFRS 15 PIR, IFRS 9 PIR - Impairment |
| | European Securities and Markets Authority | General discussion/update/relationship building | |
| | Compagnie Nationale des Commissaires aux Comptes | General discussion/update/relationship building | |
| | University of Kent | Other | |
| Bruce Mackenzie | Johannesburg Stock Exchange | General discussion/update/relationship building | |
| | Canadian Accounting Standards Board | Other | |
| | BDO | General discussion/update/relationship building | |
| Jianqiao Lu | ASEAN Federation of Accountants | Technical/Project-specific education/outreach other than consultative groups | IFRS for SMEs review |
| | China Accounting Standards Committee | Technical/Project-specific education/outreach other than consultative groups | Business combinations under common control |
| | IFR4NPO | Other | |
| | China Accounting Standards Committee | Technical/Project-specific education/outreach other than consultative groups | PIR of IFRS 9 - Impairment |
| | Bosnia & Herzegovina National Standard Setter | Technical/Project-specific education/outreach other than consultative groups | IFRS 17 |
| Linda Mezon-Hutter | Canadian Accounting Standards Board | Other | |
| | International Forum of Accounting Standard Setters | Technical/Project-specific education/outreach other than consultative groups | Cross-cutting - connectivity IASB-ISSB, IAS 12 - OECD Pillar Two narrow scope amendments, IFRS 16 - PIR |
| Nick Anderson | UK Endorsement Board | General discussion/update/relationship building | IFRS 9 - narrow scope amendments - classification and measurement, Financial instruments with characteristics of equity, Equity method, Business combinations - disclosures, goodwill and impairment, Digital financial reporting |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | |
| Patrina Buchanan | European Financial Reporting Advisory Group | Technical/Project-specific education/outreach other than consultative groups | Horizon scanning - intangibles, Cross-cutting - connectivity IASB-ISSB |
| | European Financial Reporting Advisory Group | Technical/Project-specific education/outreach other than consultative groups | IAS 12 - OECD Pillar Two narrow scope amendments, Supplier finance arrangements, Horizon scanning - intangibles, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, Business combinations under common control |
| | International Forum of Accounting Standard Setters | Technical/Project-specific education/outreach other than consultative groups | Cross-cutting - connectivity IASB-ISSB, IAS 12 - OECD Pillar Two narrow scope amendments, IFRS 16 - PIR |
| Rika Suzuki | ASEAN Federation of Accountants | Technical/Project-specific education/outreach other than consultative groups | IFRS for SMEs review |

Stakeholder engagement register—Q1 2023

| Board Member | Stakeholder | Category | Projects | |
|-----------------------------------------|-----------------------------------------------------------------------------|------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| Robert Uhl | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | IAS 12 - OECD Pillar Two narrow scope amendments | |
| | Japan Institute of Life Insurance | General discussion/update/relationship building | | |
| | EY, Deloitte, KPMG, PwC | General discussion/update/relationship building | | |
| | Chuo University | General discussion/update/relationship building | | |
| | PwC | Technical/Project-specific education/outreach other than consultative groups | Dynamic risk management | |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | Provisions, Horizon scanning - intangibles | |
| | International Organization of Securities Commissions | General discussion/update/relationship building | Primary financial statements, IAS 12 - OECD Pillar Two narrow scope amendments, IFRS 9 - narrow scope amendments - classification and measurement, Consultation on agenda priorities, Horizon scanning - cryptoassets, Business combinations - disclosures, goodwill and impairment, Management commentary, Cross-cutting - connectivity IASB-ISSB, Horizon scanning - going concern | |
| | Canadian Accounting Standards Board | Other | | |
| | Tadeu Cendon | Comitê de Pronunciamentos Contábeis | Technical/Project-specific education/outreach other than consultative groups | |
| | Zach Gast | US Financial Accounting Standards Board | General discussion/update/relationship building | |
| US Financial Accounting Standards Board | | General discussion/update/relationship building | | |
| February | | | | |
| Andreas Barckow | EbnerStoltz | General discussion/update/relationship building | | |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | IAS 12 - OECD Pillar Two narrow scope amendments, Horizon scanning - cash flows and related matters, Horizon scanning - climate and other long-term uncertainties in fin statements | |
| | Nikkei, Inc. | Other | | |
| | Financial Service Agency Japan | General discussion/update/relationship building | | |
| | Keidanren [Japan Business Federation] | General discussion/update/relationship building | | |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | | |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | | |
| | US Securities Exchange Commission | General discussion/update/relationship building | | |
| | Canadian Securities Administrators | General discussion/update/relationship building | | |
| | Accounting Standards Board of Canada | General discussion/update/relationship building | | |
| | Canadian Bankers Association | General discussion/update/relationship building | | |
| | Royal Bank of Canada, Claret, Concordia, Invest Quebec | General discussion/update/relationship building | | |
| | Financial Stability Board | General discussion/update/relationship building | | |
| | Public Sector Pension Investment Board, Caisse Depot et Placement du Quebec | General discussion/update/relationship building | | |
| | Office of the Superintendent of Financial Institutions | General discussion/update/relationship building | | |
| | Public Sector Pension Investment Board | General discussion/update/relationship building | | |
| | Accounting Standards Board of Japan | General discussion/update/relationship building | | |
| | EY, Deloitte, KPMG, PwC, BDO, Grant Thornton | General discussion/update/relationship building | | |
| | Financial Executives Institute Canada | General discussion/update/relationship building | | |
| | Canadian Champions for Global Sustainability Standards | General discussion/update/relationship building | | |

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| | IFRS Sustainability Symposium | General discussion/update/relationship building | |
| | Veritas Investment Research | General discussion/update/relationship building | |
| | Accounting Standards Board of Japan, Financial Accounting Standards Foundation Japan | General discussion/update/relationship building | |
| | International Technical Partners | General discussion/update/relationship building | IAS 12 - OECD Pillar Two narrow scope amendments, Supplier finance arrangements, Horizon scanning - cryptoassets, Horizon scanning - other emerging issues, S1 - General Sustainability-related Disclosures, Cross-cutting - connectivity IASB-ISSB |
| Ann Tarca | Australian Accounting Standards Board | General discussion/update/relationship building | Primary financial statements |
| | US Financial Accounting Standards Board | Technical/Project-specific education/outreach other than consultative groups | Supplier finance arrangements, Business combinations - disclosures, goodwill and impairment, Primary financial statements, IFRS 15 - PIR, IAS 12 - OECD Pillar Two narrow scope amendments, Horizon scanning - segments |
| 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 | IAS 12 ED Amendments |
| | Engie, Total, EDPR | Technical/Project-specific education/outreach other than consultative groups | IFRS 9 PIR |
| | Pan African Federation of Accountants | General discussion/update/relationship building | |
| Bruce Mackenzie | Institute of Chartered Accountants Ghana | General discussion/update/relationship building | |
| | Johannesburg Stock Exchange | General discussion/update/relationship building | |
| | South African Institute of Chartered Accountants | Technical/Project-specific education/outreach other than consultative groups | IAS 12 - OECD Pillar Two narrow scope amendments |
| | Pan African Federation of Accountants | General discussion/update/relationship building | |
| | South African Institute of Chartered Accountants | Technical/Project-specific education/outreach other than consultative groups | IFRS for SMEs review |
| | South African Institute of Chartered Accountants | Technical/Project-specific education/outreach other than consultative groups | IFRS for SMEs review |
| Jianqiao Lu | IFR4NPO | Other | IFRS for SMEs review |
| | China Accounting Standards Committee | Technical/Project-specific education/outreach other than consultative groups | Equity method |
| Linda Mezon-Hutter | Nikkei, Inc. | Other | |
| | Financial Services Agency Japan | General discussion/update/relationship building | |
| | Keidanren [Japan Business Federation] | General discussion/update/relationship building | |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | |
| | US Securities Exchange Commission | General discussion/update/relationship building | |
| | Canadian Securities Administrators | General discussion/update/relationship building | |
| | Accounting Standards Board of Canada | General discussion/update/relationship building | |
| | Royal Bank of Canada, Claret, Concordia, Invest Quebec | General discussion/update/relationship building | |
| | Canadian Bankers Association | General discussion/update/relationship building | |
| | Public Sector Pension Investment Board, Caisse Depot et Placement du Quebec | General discussion/update/relationship building | |
| | Office of the Superintendent of Financial Institutions | General discussion/update/relationship building | |
| | Public Sector Pension Investment Board | General discussion/update/relationship building | |
| | EY, Deloitte, KPMG, PwC, BDO, Grant Thornton | General discussion/update/relationship building | |

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| | Financial Executives Institute Canada | General discussion/update/relationship building | |
| | Veritas Investment Research | General discussion/update/relationship building | |
| | Accounting Standards Board of Japan, Financial Accounting Standards Foundation Japan | General discussion/update/relationship building | |
| | International Technical Partners | General discussion/update/relationship building | IAS 12 - OECD Pillar Two narrow scope amendments, Supplier finance arrangements, Horizon scanning - cryptoassets, Horizon scanning - other emerging issues, S1 - General Sustainability-related Disclosures, Cross-cutting - connectivity IASB-ISSB |
| Nick Anderson | UK Endorsement Board | General discussion/update/relationship building | Disclosure initiative - subsidiaries without public accountability: disclosures, Rate regulated activities, Financial instruments with characteristics of equity, Supplier finance arrangements, IAS 12 - OECD Pillar Two narrow scope amendments, IFRS 9 - narrow scope amendments - classification and measurement |
| | European Financial Reporting Advisory Group | Technical/Project-specific education/outreach other than consultative groups | IAS 12 - OECD Pillar Two narrow scope amendments, Business combinations - disclosures, goodwill and impairment, Supplier finance arrangements |
| | Corporate Reporting Users' Forum | Technical/Project-specific education/outreach other than consultative groups | IAS 12 - OECD Pillar Two narrow scope amendments |
| | UK Endorsement Board | General discussion/update/relationship building | |
| Patrina Buchanan | European Financial Reporting Advisory Group, BusinessEurope | Technical/Project-specific education/outreach other than consultative groups | Horizon scanning - other emerging issues |
| Rika Suzuki | Nikkei, Inc. | Other | |
| | Financial Services Agency Japan | General discussion/update/relationship building | |
| | Keidanren [Japan Business Federation] | General discussion/update/relationship building | |
| | Financial Services Agency Japan | Technical/Project-specific education/outreach other than consultative groups | |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| | Securities Analysts Association of Japan, Corporate Reporting Users Forum Japan | Technical/Project-specific education/outreach other than consultative groups | Equity method |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | |
| | Accounting Standards Board of Japan, Financial Accounting Standards Foundation Japan | General discussion/update/relationship building | |
| | Japanese Institute of Certified Public Accountants | Regulatory Adoption/Endorsement related discussion | Digital financial reporting |
| | PwC | General discussion/update/relationship building | |
| | Accounting Standards Board of Japan | Other | Horizon scanning - cryptoassets |
| | EY, KPMG | General discussion/update/relationship building | |
| | International Auditing and Assurance Standards Board | General discussion/update/relationship building | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Management commentary, IFRS 9 - narrow scope amendments - classification and measurement, IAS 12 - OECD Pillar Two narrow scope amendments, Cross-cutting - connectivity IASB-ISSB, Digital financial reporting, Consultation on agenda priorities, Horizon scanning - going concern |
| | Accounting Standards Board of Japan and Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| EY, Deloitte, KPMG, PwC | General discussion/update/relationship building | | |
| Robert Uhl | Financial Stability Board | Other | |

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| | European Financial Reporting Advisory Group | Technical/Project-specific education/outreach other than consultative groups | Horizon scanning - intangibles, Cross-cutting - connectivity IASB-ISSB, IFRS 9 - PIR impairment, Business combinations - disclosures, goodwill and impairment, Dynamic risk management |
| Tadeu Cendon | Group of Latin American Accounting Standard Setters | Technical/Project-specific education/outreach other than consultative groups | IAS 12 - OECD Pillar Two narrow scope amendments |
| Zach Gast | Corporate Reporting Users' Forum | Technical/Project-specific education/outreach other than consultative groups | IAS 12 - OECD Pillar Two narrow scope amendments |
| | CFA Society New York | General discussion/update/relationship building | IFRS 9 - PIR impairment |
| March | | | |
| Andreas Barckow | Actuaries Institute | Other | |
| | Institute of Chartered Accountants in England and Wales | General discussion/update/relationship building | |
| | US Securities Exchange Commission | General discussion/update/relationship building | |
| | Institute of Chartered Accountants in England and Wales | General discussion/update/relationship building | |
| | UK Endorsement Board | General discussion/update/relationship building | |
| | European Financial Reporting Advisory Group | General discussion/update/relationship building | |
| | Financial Accounting Standards Foundation Japan | General discussion/update/relationship building | |
| | Financial Services Agency Japan | General discussion/update/relationship building | |
| | Autorité des normes comptables | General discussion/update/relationship building | |
| | Securities Analysts Association of Japan | General discussion/update/relationship building | |
| | Japanese government | General discussion/update/relationship building | |
| Ann Tarca | Botswana Institute of Chartered Accountants | Technical/Project-specific education/outreach other than consultative groups | |
| | Australian Accounting Standards Board | Technical/Project-specific education/outreach other than consultative groups | |
| | International Association for Accounting Education and Research | General discussion/update/relationship building | |
| | KPMG | Technical/Project-specific education/outreach other than consultative groups | Business combinations under common control, Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Supplier finance arrangements, Consultation on agenda priorities |
| | Deloitte | General discussion/update/relationship building | Digital financial reporting |
| Bertrand Perrin | European Financial Reporting Advisory Group | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | EDF | Technical/Project-specific education/outreach other than consultative groups | IAS 37 Provisions |
| | Association française des entreprises privées | General discussion/update/relationship building | |
| | Organisation for Economic Co-operation and Development | General discussion/update/relationship building | |
| | Association française des entreprises privées | General discussion/update/relationship building | |
| | Autorité des normes comptables | General discussion/update/relationship building | |
| | Shell | Technical/Project-specific education/outreach other than consultative groups | IAS 37 Provisions |
| | Autorité des normes comptables | General discussion/update/relationship building | |
| | French Ministry of Economy and Finance | General discussion/update/relationship building | |
| | Autorité des normes comptables | General discussion/update/relationship building | |
| Bruce Mackenzie | International Association for Accounting Education and Research | General discussion/update/relationship building | |
| Jianqiao Lu | ASEAN Federation of Accountants | Other | IFRS for SMEs review |

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| | Accounting Research and Development Foundation | General discussion/update/relationship building | |
| | Accounting Standards Board Nepal | General discussion/update/relationship building | IFRIC 12, IFRS 3, IFRS 9, and IFRS 17 |
| | Ministry of Finance Vietnam | General discussion/update/relationship building | IAS 41 |
| | University of Manchester, University of Pretoria, University of Southampton | General discussion/update/relationship building | |
| | IFR4NPO | Other | IFRS For SMEs review |
| Linda Mezon-Hutter | US Securities Exchange Commission | General discussion/update/relationship building | |
| | Financial Accounting Standards Foundation Japan | General discussion/update/relationship building | |
| | Autorité des normes comptables | General discussion/update/relationship building | |
| | Securities Analysts Association of Japan | General discussion/update/relationship building | |
| Nick Anderson | UK Endorsement Board | General discussion/update/relationship building | |
| | The 100 Group | General discussion/update/relationship building | |
| | UK Endorsement Board | General discussion/update/relationship building | Primary financial statements, Equity method, IAS 12 - OECD Pillar Two narrow scope amendments, Horizon scanning - climate and other long-term uncertainties in fin statements, IFRS 9 - PIR impairment, IFRS 15 - PIR |
| | PwC | General discussion/update/relationship building | Horizon scanning - climate and other long-term uncertainties in fin statements, Primary financial statements, Business combinations - disclosures, goodwill and impairment |
| | Eumedion | General discussion/update/relationship building | IAS 12 - OECD Pillar Two narrow scope amendments |
| Rika Suzuki | ASEAN Federation of Accountants | Other | IFRS for SMEs review |
| | EY, Deloitte, KPMG, PwC | General discussion/update/relationship building | |
| | Financial Accounting Standards Foundation Japan | General discussion/update/relationship building | |
| | PwC | General discussion/update/relationship building | |
| | Financial Accounting Standards Foundation Japan | General discussion/update/relationship building | |
| | Securities Analysts Association of Japan | General discussion/update/relationship building | |
| | Japanese government | General discussion/update/relationship building | |
| | Securities Analysts Association of Japan, Corporate Reporting Users' Forum Japan | Technical/Project-specific education/outreach other than consultative groups | Equity method |
| Robert Uhl | Financial Executives Institute | General discussion/update/relationship building | Primary financial statements, Business combinations - disclosures, goodwill and impairment, IAS 12 - OECD Pillar Two narrow scope amendments, Supplier finance arrangements |
| Tadeu Cendon | Comitê de Pronunciamentos Contábeis | General discussion/update/relationship building | |
| | Conselho Federal de Contabilidade | Technical/Project-specific education/outreach other than consultative groups | IFRS for SMEs review |
| | Instituto Universitario de Lisboa | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Comissao de Valores Mobiliarios | Technical/Project-specific education/outreach other than consultative groups | Business combinations under common control |
| | International Association for Accounting Education and Research | General discussion/update/relationship building | |
| | Group of Latin American Accounting Standard Setters | General discussion/update/relationship building | Supplier finance arrangements, Primary financial statements, IFRS for SMEs review |
| Zach Gast | CFA Society New York | General discussion/update/relationship building | Primary financial statements, Disclosure initiative – targeted Standards level review, Supplier finance arrangements |

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| | CFA Japan | Other | |
| | Eumedion | General discussion/update/relationship building | IAS 12 - OECD Pillar Two narrow scope amendments |
| | Fermat Capital | Technical/Project-specific education/outreach other than consultative groups | Supplier finance arrangements |