

Board Member	Stakeholder	Category	Proiects
January	Integrated Departing Regional Communities	Canaral discussion (undata/relationship	
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	
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Ann Tarca	Consejo Mexicano de Normas de Información	Tachnical/Braiast specific	
Allii Tarca	Financiera, A.C.	Technical/Project-specific education/outreach other than	
		consultative groups	
Bertrand Perrin	Business Europe	Technical/Project-specific	IFRS 9 ED on Classification and Measurement
		education/outreach other than consultative groups	
	Business Europe	Technical/Project-specific	IFRS 15 PIR, IFRS 9 PIR - Impairment
		education/outreach other than	
	Francisco Consulting and Mandrata Authority	consultative groups	
	European Securities and Markets Authority	General discussion/update/relationship building	
	Compagnie Nationale des Commissaires aux	General discussion/update/relationship	
	Comptes	building	
Bruce Mackenzie	University of Kent Johannesburg Stock Exchange	Other General discussion/update/relationship	
	- Income a stock Exchange	building	
	Canadian Accounting Standards Board	Other	
	BDO	General discussion/update/relationship	
		building	
Jianqiao Lu	ASEAN Federation of Accountants	Technical/Project-specific	IFRS for SMEs review
		education/outreach other than consultative groups	
	China Accounting Standards Committee	Technical/Project-specific	Business combinations under common control
		education/outreach other than	
	IFR4NPO	consultative groups Other	
	China Accounting Standards Committee	Technical/Project-specific	PIR of IFRS 9 - Impairment
		education/outreach other than	
	Bosnia & Herzegovina National Standard Setter	consultative groups	IFRS 17
	Bosilia & Herzegovilla National Standard Setter	Technical/Project-specific education/outreach other than	IFN3 17
		consultative groups	
Linda Mezon-	Canadian Accounting Standards Board	Other	
Hutter			
	International Forum of Accounting Standard	Technical/Project-specific	Cross-cutting - connectivity IASB-ISSB, IAS 12 - OECD
	Setters	education/outreach other than	Pillar Two narrow scope amendments, IFRS 16 - PIR
Nick Anderson	UK Endorsement Board	consultative groups General discussion/update/relationship	IFRS 9 - narrow scope amendments - classification
		building	and measurement, Financial instruments with
			characteristics of equity, Equity method, Business
			combinations - disclosures, goodwill and impairment,
	US Financial Accounting Standards Board	General discussion/update/relationship	Digital financial reporting
	·	building	
	US Financial Accounting Standards Board	General discussion/update/relationship	
Patrina Buchanan	European Financial Reporting Advisory Group	building Technical/Project-specific	Horizon scanning - intangibles, Cross-cutting -
Patrina Buchanan		education/outreach other than	connectivity IASB-ISSB
		consultative groups	LAS 42 OFER PILL T
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than	IAS 12 - OECD Pillar Two narrow scope amendments, Supplier finance arrangements, Horizon scanning -
		consultative groups	intangibles, Business combinations - disclosures,
			goodwill and impairment, Rate regulated activities,
			Business combinations under common control
	International Forum of Accounting Standard	Technical/Project-specific	Cross-cutting - connectivity IASB-ISSB, IAS 12 - OECD
	Setters	education/outreach other than	Pillar Two narrow scope amendments, IFRS 16 - PIR
Dika Cumuli	ASEAN Endoration of Associate	consultative groups	IEDS for SMEs rovio:
Rika Suzuki	ASEAN Federation of Accountants	Technical/Project-specific education/outreach other than	IFRS for SMEs review
		consultative groups	

Board Member	Stakeholder	Category	Projects
	Japanese Institute of Certified Public Accountants		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
Robert Uhl	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	
	US Financial Accounting Standards Board	building 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	unter tainties in ini statements
	Financial Service Agency Japan	General discussion/update/relationship building	
	Keidanren [Japan Business Federation]	General discussion/update/relationship building	
	Japanese Institute of Certified Public Accountants		
	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	
		bulluling	
	Canadian Champions for Global Sustainability Standards	General discussion/update/relationship building	

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Veritas Investment Research Sunding General discussion/update/relationship General discussion/update/relationship Standards Board of Japan, Financial Accounting Standards Foundation Japan Sunding General discussion/update/relationship Sunding Standards Foundation Japan Sunding Standards Foundation Japan Sunding Supplier finance arrangements, Horizon scanning - other e issues, \$1 - General Sustainability-relate Cross-cutting - connectivity IASB-ISSB	n scanning - emerging ed Disclosures, ss ad impairment, PIR, IAS 12 - nents, Horizon
Accounting Standards Board of Japan, Financial Accounting Standards Foundation Japan International Technical Partners International Technical Partners Australian Accounting Standards Board US Financial Accounting Standards Board Bertrand Perrin Compagnie Nationale des Commissaires aux Comptes Autorité des normes comptables Engie, Total, EDPR Engie, Total, EDPR Pruce Mackenzie International Technical Partners General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Fenchical/Project-specific education-specific education-specific education-specific education-specif	n scanning - emerging ed Disclosures, ss ad impairment, PIR, IAS 12 - nents, Horizon
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building Supplier finance arrangements, Horizon cryptoassets, Horizon scanning - other esissues, S1 - General Sustainability-relate Cross-cutting - connectivity IASB-ISSB Ann Tarca Australian Accounting Standards Board US Financial Accounting Standards Board Education/outreach other than consultative groups Bertrand Perrin Compagnie Nationale des Commissaires aux Comptes Autorité des normes comptables Engie, Total, EDPR Pan African Federation of Accountants Bruce Mackenzie Institute of Chartered Accountants Ghana Diuliding Johannesburg Stock Exchange Deneral discussion/update/relationship building Johannesburg Stock Exchange Deneral discussion/update/relationship building Supplier finance arrangements, Horizon cryptoassets, Horizon scanning - other esissue, Sp1 - General discussion/update/relationship building Supplier finance arrangements, Horizon cryptoassets, Horizon scanning - other esissue, Sp1 - General discussion/update/relationship building Supplier finance arrangements, Horizon cryptoassets, Horizon scanning - other esissue, Sp1 - General discussion/update/relationship building Supplier finance arrangements, Horizon cryptoassets, Horizon scanning - other esissue, Sp1 - General discussion/update/relationship building Supplier finance arrangements, IPG Supplier finance arrangements decreased supplier finance arrangements decreased supplier finance arrangements for supplier finance arrangements for combinations of supplier finance arrangements for combination of supplier finance arrangements for combinations of supplier finance arrangements f	n scanning - emerging ed Disclosures, ss ad impairment, PIR, IAS 12 - nents, Horizon
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US Financial Accounting Standards Board Technical/Project-specific education/outreach other than consultative groups Bertrand Perrin Compagnie Nationale des Commissaires aux Comptes Autorité des normes comptables Engie, Total, EDPR Pan African Federation of Accountants Bruce Mackenzie US Financial Accounting Standards Board Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Face Mackenzie Institute of Chartered Accountants Ghana Technical/Project-specific education/outreach other than consultative groups Face Mackenzie Institute of Chartered Accountants General discussion/update/relationship building Johannesburg Stock Exchange Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship	nd impairment, PIR, IAS 12 - nents, Horizon
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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	
South African Institute of Chartered Accountants Technical/Project-specific IFRS for SMEs review education/outreach other than consultative groups	
Jianqiao Lu IFR4NPO Other IFRS for SMEs review	
China Accounting Standards Committee Technical/Project-specific Equity method education/outreach other than consultative groups	
Linda Mezon- Nikkei, Inc. Other Hutter Financial Services Agency Japan General discussion/update/relationship	
building	
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 General discussion/update/relationship Institutions building	
Public Sector Pension Investment Board General discussion/update/relationship building	
EY, Deloitte, KPMG, PwC, BDO, Grant Thornton General discussion/update/relationship building	

Board Member	Stakeholder Financial Executives Institute Canada	General discussion/update/relationship	Proiects
		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		
	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		
	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	

Board Member	Stakeholder	Category	Projects
	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	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	

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Board Member	Stakeholder Assourting Research and Development	Category	Proiects
	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	building	
	PwC	General discussion/update/relationship building	
	Financial Accounting Standards Foundation Japan	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

Stakeholder engagement register—Q1 2023

Board Member	Stakeholder	Category	Proiects
	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	Supplier finance arrangements
		consultative groups	