

Stakeholder engagement register - Q1 2025



Board Member	Stakeholder	Meeting purpose	Subject(s) covered
January 2025			
Andreas Barckow	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	Financial Stability Board	General discussion/update/relationship building	IASB projects and related topics
	Saudi Aramco	General discussion/update/relationship building	IASB projects and related topics
	Saudi Aramco	General discussion/update/relationship building	IASB projects and related topics
Ann Tarca	US Financial Accounting Standards Board	Other	IFRS 16 - PIR, Intangible Assets, Cash flows and other related matters
	Australian Accounting Standards Board	Technical/Project-specific education/outreach	Horizon scanning - pollutant pricing mechanisms, Business combinations - disclosures, goodwill and impairment
Bertrand Perrin	KPMG Japan & EY France	General discussion/update/relationship building	IASB projects and related topics
	Autorité des normes comptables	Technical/Project-specific education/outreach	Provisions
	Business Europe	Technical/Project-specific education/outreach	Provisions
	Forvis Mazars	General discussion/update/relationship building	IASB projects and related topics
	EDF	Technical/Project-specific education/outreach	IFRS 16 - PIR, Intangible Assets, Cash flows and other related matters
Bruce Mackenzie	Saudi Aramco	Technical/Project-specific education/outreach	Provisions
	Saudi Aramco	General discussion/update/relationship building	Provisions
	Saudi Public Investment Fund	General discussion/update/relationship building	Provisions
	South African Institute of Chartered Accountants	Technical/Project-specific education/outreach	Cash flows and other related matters
	VALUESQUE, Consultancy Firm	Technical/Project-specific education/outreach	Cash flows and other related matters
	Saudi Public Investment Fund	Technical/Project-specific education/outreach	Cash flows and other related matters
	Saudi Aramco	Technical/Project-specific education/outreach	Equity method
	Saudi Aramco – Group Governance & Policies Department	Technical/Project-specific education/outreach	Equity method
	Saudi Public Investment Fund	Technical/Project-specific education/outreach	IASB projects and related topics
	Saudi Aramco	General discussion/update/relationship building	IASB projects and related topics
	Saudi Aramco	General discussion/update/relationship building	S1 - General Sustainability-related Disclosures, S2 - Climate-related Disclosures
	Saudi Aramco	General discussion/update/relationship building	IASB projects and related topics
Florian Esterer	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	The Securities Analysts Association of Japan	Technical/Project-specific education/outreach	Equity method
	Accounting Standards Committee of Germany	Technical/Project-specific education/outreach	IASB projects and related topics
	Slater Investments	Technical/Project-specific education/outreach	Intangible Assets
	The Footnotes Analyst	Technical/Project-specific education/outreach	Intangible Assets
Hagit Keren	EY, KPMG, PWC, GT, Deloitte, BDO, Mazars	Technical/Project-specific education/outreach	Cash flows and other related matters
Jianqiao Lu	International Public Sector Accounting Standards Board	General discussion/update/relationship building	IFRS for SMEs review
Linda Mezon-Hutter	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
Nick Anderson	Hong Kong Institute of Certified Public Accountants	General discussion/update/relationship building	Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Provisions
	UK Endorsement Board	General discussion/update/relationship building	Provisions, Cash flows and other related matters, Horizon scanning - pollutant pricing mechanisms, Business combinations - disclosures, goodwill and impairment
	Moody's Corporate Finance Group	Technical/Project-specific education/outreach	Cash flows and other related matters
	Bertelsmann, Germany	Technical/Project-specific education/outreach	Cash flows and other related matters
	Ternium S.A. (Luxembourg)	Technical/Project-specific education/outreach	Cash flows and other related matters
	Prudential Global Investment Management	Technical/Project-specific education/outreach	Cash flows and other related matters
	Loughborough University Business School	Technical/Project-specific education/outreach	Cash flows and other related matters
	Center for Financial Research and Analysis	Technical/Project-specific education/outreach	Cash flows and other related matters
	Institute of Chartered Accountants in England and Wales Financial Reporting Committee	Technical/Project-specific education/outreach	Cash flows and other related matters
	Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
Patrina Buchanan	Institute of Chartered Accountants in England and Wales	Regulatory Adoption/Endorsement related discussion	IASB projects and related topics
	Bertelsmann SE & Co.	Technical/Project-specific education/outreach	IASB projects and related topics
	Accountancy Europe	Technical/Project-specific education/outreach	Provisions
	Ernst & Young Global Services	Technical/Project-specific education/outreach	Provisions
	Emirates NBD	Technical/Project-specific education/outreach	Horizon scanning – hyperinflation
	Ministry of Finance Ukraine	General discussion/update/relationship building	IASB projects and related topics
Rika Suzuki	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	General IASB updates
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach	Intangible Assets
	KPMG	General discussion/update/relationship building	Management commentary
	Japan Activation Capital	General discussion/update/relationship building	General IASB updates
	Association of Chartered Certified Accountants	General discussion/update/relationship building	Introduction and relationship building
	Securities Analysts Association of Japan	General discussion/update/relationship building	Equity method
	Japan Foundation for Accounting Education and Learning	General discussion/update/relationship building	Career Development Training
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Horizon scanning - going concern
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Provisions
	Association of Chartered Certified Accountants	General discussion/update/relationship building	Intangible Assets
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach	Going Concern
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach	Statement of cash flows
	Financial Services Agency Japan	General discussion/update/relationship building	General IASB updates
	Financial Services Agency Japan	General discussion/update/relationship building	Equity method
	Japanese Institute of Certified Public Accountants	Technical/Project-specific education/outreach	Equity method
	The Securities Analysts Association of Japan	Technical/Project-specific education/outreach	Equity method
	Keidanran	Technical/Project-specific education/outreach	Equity method
Robert Uhl	Deloitte, EY, KPMG, PwC	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters, Provisions, Equity method, Financial instruments with characteristics of equity
	KPMG	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters, Equity method, Provisions, Business combinations - disclosures, goodwill and impairment
	Financial Accounting Standards Board	Other	Primary financial statements
	PwC - PricewaterhouseCoopers LLP PwC	Technical/Project-specific education/outreach	Provisions
	EY,KPMG, PWC, GT, Deloitte, BDO, Mazars	Technical/Project-specific education/outreach	Cash flows and other related matters
	International Organization of Securities Commissions	Technical/Project-specific education/outreach	Cash flows and other related matters
	International Organization of Securities Commissions	General discussion/update/relationship building	IASB projects and related topics
	Saudi Public Investment Fund	Technical/Project-specific education/outreach	Cash flows and other related matters
	Saudi Aramco	Technical/Project-specific education/outreach	Cash flows and other related matters
Zachary Gast	Association of Chartered Certified Accountants	General discussion/update/relationship building	Primary financial statements, Management commentary, Cross-cutting - connectivity IASB-ISSB, Intangible Assets
	Jefferies	Technical/Project-specific education/outreach	Cash flows and other related matters
	Investec Investment Management	Technical/Project-specific education/outreach	Cash flows and other related matters
	Saudi Public Investment Fund	Technical/Project-specific education/outreach	Cash flows and other related matters
	Saudi Aramco	Technical/Project-specific education/outreach	Cash flows and other related matters
	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
February 2025			
Andreas Barckow	David Pitt-Watson	General discussion/update/relationship building	IASB projects and related topics
	Saudi Organization for Certified Accountants International Forum for Accountants	General discussion/update/relationship building	IASB projects and related topics
	Accounting Standards Board of Canada	General discussion/update/relationship building	IASB projects and related topics
	UK Endorsement Board	General discussion/update/relationship building	IASB projects and related topics
	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	PwC	General discussion/update/relationship building	IASB projects and related topics
	UK Endorsement Board	General discussion/update/relationship building	IASB projects and related topics
Ann Tarca	Australian Accounting Standards Board	Technical/Project-specific education/outreach	Climate-related and other uncertainties in the financial statements, Financial instruments with characteristics of equity, Intangible Assets
	European Accounting Association	Technical/Project-specific education/outreach	IASB projects and related topics
Bertrand Perrin	The Caisse des Dépôts et Consignations du Cameroun	General discussion/update/relationship building	IASB projects and related topics
	European Financial Reporting Advisory Group - Technical Expert Group	Technical/Project-specific education/outreach	Risk Mitigation Accounting, Provisions, Disclosure initiative - subsidiaries without public accountability: disclosures
	European Commission	General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability: disclosures, Rate regulated activities, Dynamic risk management
	European Telecommunications Accounting Forum	Technical/Project-specific education/outreach	Provisions
Florian Esterer	World Business Council for Sustainable Development	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Consultation on agenda priorities
	Octavian	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters, IFRS 15 - PIR, Consultation on agenda priorities
	Clarity.AI	Technical/Project-specific education/outreach	IASB projects and related topics
	European Accounting Association	Technical/Project-specific education/outreach	Intangible Assets, Consultation on agenda priorities
	Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	CFA Institute	General discussion/update/relationship building	Horizon scanning - segments, Horizon scanning - cryptoassets, Business combinations - disclosures, goodwill and impairment
	European Federation of Financial Analysts Societies Corporate Reporting Users' Forum	General discussion/update/relationship building General discussion/update/relationship building	Horizon scanning - segments IASB projects and related topics
Jianqiao Lu	Ministry of Finance (Laos)	General discussion/update/relationship building	IASB projects and related topics
Linda Mezon-Hutter	Saudi Organization for Certified Accountants International Forum for Accountants	General discussion/update/relationship building	IASB projects and related topics
	Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	Confederation of Indian Industry	General discussion/update/relationship building	IASB projects and related topics
	PWC	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
Nick Anderson	UK Endorsement Board	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Provisions, Power Purchase Agreements, Business combinations - disclosures, goodwill and impairment, Consultation on agenda priorities
	US Financial Accounting Standards Board	General discussion/update/relationship building	Intangible Assets, Consultation on agenda priorities
	UK Endorsement Board	General discussion/update/relationship building	IASB projects and related topics
	CFA Institute	General discussion/update/relationship building	IASB projects and related topics
	European Federation of Financial Analysts Societies	General discussion/update/relationship building	IASB projects and related topics
	Corporate Reporting Users' Forum	General discussion/update/relationship building	Horizon scanning - segments

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
Rika Suzuki	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	General IASB Updates
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	General IASB Updates
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	Management Commentary, Connections and Intangible assets
	Accounting Standards Board of Japan	General discussion/update/relationship building	General updates and relationship building
	Keidanren	General discussion/update/relationship building	General IASB Updates
	Financial Services Agency (Japan)	General discussion/update/relationship building	General IASB Updates and IFRS taxonomy
	Securities Analysts Association of Japan	General discussion/update/relationship building	Management Commentary, Connections and Intangible assets
	Japan Activation Capital	General discussion/update/relationship building	General updates and relationship building
	CFA Institute	General discussion/update/relationship building	General IASB Updates
	Japanese Bankers Association	General discussion/update/relationship building	Risk Mitigation Accounting and statement of cash flows
	Nikkei	General discussion/update/relationship building	IFRS accounting taxonomy, IFRS 18
	EY	General discussion/update/relationship building	IFRS 18 and Connected information
	Association of Chartered Certified Accountants	Technical/Project-specific education/outreach	Intangible Assets
	Association of Chartered Certified Accountants	Technical/Project-specific education/outreach	Primary financial statements, Management commentary, Cross-cutting - connectivity IASB-ISSB
	The Indonesian Financial Accounting Standards Board	General discussion/update/relationship building	Intangible Assets
	Accounting Standards Committee Singapore	General discussion/update/relationship building	General IASB Updates
	Association of Chartered Certified Accountants Singapore	Technical/Project-specific education/outreach	Intangible Assets
	Association of Chartered Certified Accountants Singapore	General discussion/update/relationship building	Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Management commentary
Robert Uhl			
	International Organization of Securities Commissions	General discussion/update/relationship building	Provisions, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms, Horizon scanning – hyperinflation
Zachary Gast	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	General IASB Updates
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	General IASB Updates
	Accounting Standards Board of Japan	General discussion/update/relationship building	General updates and relationship building
	Keidanren	General discussion/update/relationship building	General IASB Updates
	Financial Services Agency (Japan)	General discussion/update/relationship building	General IASB Updates and IFRS taxonomy
	Securities Analysts Association of Japan	General discussion/update/relationship building	Management Commentary, Connections and Intangible assets
	Japan Activation Capital	General discussion/update/relationship building	General updates and relationship building
	CFA Institute	General discussion/update/relationship building	General IASB Updates
	Japanese Bankers Association	General discussion/update/relationship building	Risk Mitigation Accounting and statement of cash flows
	Nikkei	General discussion/update/relationship building	IFRS accounting taxonomy, IFRS 18
	EY	General discussion/update/relationship building	IFRS 18 and Connected information
	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	CFA Institute	General discussion/update/relationship building	Agenda Consultation
	European Federation of Financial Analysts Societies	General discussion/update/relationship building	Agenda Consultation
	Corporate Reporting Users' Forum	General discussion/update/relationship building	Agenda Consultation
	Association of Chartered Certified Accountants	Technical/Project-specific education/outreach	Primary financial statements, Management commentary, Cross-cutting - connectivity IASB-ISSB
	Association of Chartered Certified Accountants	Technical/Project-specific education/outreach	Intangible Assets
	The Indonesian Financial Accounting Standards Board	General discussion/update/relationship building	Primary financial statements, Management commentary, Cross-cutting - connectivity IASB-ISSB, Intangible Assets
	Accounting Standards Committee Singapore	General discussion/update/relationship building	Primary financial statements, Management commentary, Cross-cutting - connectivity IASB-ISSB, Intangible Assets
	Association of Chartered Certified Accountants Singapore	Technical/Project-specific education/outreach	Intangible Assets
	Association of Chartered Certified Accountants Singapore	General discussion/update/relationship building	Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Management commentary

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March 2025			
Andreas Barckow	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	Financial Stability Board	General discussion/update/relationship building	IASB projects and related topics
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method
	International Association for Accounting Education and Research	General discussion/update/relationship building	IASB projects and related topics
Ann Tarca	Accounting and Auditing Regulator (Cambodia)	General discussion/update/relationship building	IASB projects and related topics
Bertrand Perrin	The Pan African Federation of Accountants	General discussion/update/relationship building	IASB projects and related topics
	Gates Foundation	General discussion/update/relationship building	IFRS for SMEs
	Association Française des Entreprises Privées	General discussion/update/relationship building	IASB projects and related topics
	Organisation for Economic Co-operation and Development	General discussion/update/relationship building	IASB projects and related topics
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method
Florian Esterer	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method
Hagit Keren	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method
	Accounting and Auditing Regulator (Cambodia)	General discussion/update/relationship building	IASB projects and related topics
Jianqiao Lu	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method
Linda Mezon-Hutter	Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method
	External Reporting Board	General discussion/update/relationship building	IASB projects and related topics
Nick Anderson	UK Endorsement Board	General discussion/update/relationship building	IASB projects and related topics
	UK Endorsement Board	General discussion/update/relationship building	IASB projects and related topics
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method
Patrina Buchanan	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method

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Rika Suzuki	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	General IASB Updates
	Financial Services Agency Japan	General discussion/update/relationship building	General IASB Updates
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method
	Japanese banks - SMBC/MUFG/Mizuho	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	General IASB Updates
Tadeu Cendon	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method
	International Organization of Securities Commissions	Technical/Project-specific education/outreach	
Zachary Gast	International Forum of Accounting Standard Setters	General discussion/update/relationship building	IASB projects and related topics Cash Flows
	International Fund for Agricultural Development	General discussion/update/relationship building	Cash flows and other related matters, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions, IFRS for SMEs Activities, Cross-cutting - connectivity IASB-ISSB, Equity method