

Board Member			
April 2024	Stakeholder	Category	Project
Andreas Barckow	CPA Australia	General discussion/update/relationship building	
	Korea Accounting Standards Board	General discussion/update/relationship building	
	Australian Accounting Standards Board	General discussion/update/relationship building	
	Seoul National University Deloitte	General discussion/update/relationship building General discussion/update/relationship building	
	Deloitte	General discussion/update/relationship building	
	Korea Accounting Institute	General discussion/update/relationship building	
	Korea Accounting Standards Board	General discussion/update/relationship building	
	Financial Services Commission Korea Bloomberg Tax	General discussion/update/relationship building General discussion/update/relationship building	
	Reuters	General discussion/update/relationship building	
	US Securities Exchange Commission	General discussion/update/relationship building	
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than	Primary financial statements
		consultative groups	
	International Forum of Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and
		consultative groups	impairment, Rate regulated activities, IFRS 9 - narrow scope amendments -
			classification and measurement
Ann Tarca	CPA Australia	General discussion/update/relationship building	
Allii Taica	Australian Accounting Standards Board		Business combinations - disclosures, goodwill and impairment
	-	consultative groups	
Bertrand Perrin	Association des professionnels et directeurs comptabilité et gestion	Technical/Project-specific education/outreach other than	Primary financial statements, Provisions, Power Purchase Agreements,
bertrand Ferrin	Association des professionnels et directeurs comptabilité et gestion	consultative groups	Climate-related and other uncertainties in the financial statements
	French Ministry of Economy and Finance	General discussion/update/relationship building	
	Institute of Management Accountants France	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment
	EDF	Technical/Project-specific education/outreach other than consultative groups	FIGNISIONS
	Mazars		Primary financial statements, Disclosure initiative - subsidiaries without public
	Codd Committee day Andrea	consultative groups	accountability: disclosures, IFRS for SMEs review
	Société Française des Analystes Financiers	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Mazars		Business combinations - disclosures, goodwill and impairment
		consultative groups	
	Association Française des Entreprises Privées		Business combinations - disclosures, goodwill and impairment
	Autorité des normes comptables	consultative groups Technical/Project-specific education/outreach other than	Business combinations - disclosures, goodwill and impairment
		consultative groups	
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than	Primary financial statements
		consultative groups	
Florian Esterer	Organismo Italiano de Contabilità	Technical/Project-specific education/outreach other than	IFRS 9 - narrow scope amendments - classification and measurement
		consultative groups	
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than	
		consultative groups	
	Goldman Sachs	Technical/Project-specific education/outreach other than	Dynamic risk management
	Bank of America	consultative groups Technical/Project-specific education/outreach other than	Dynamic risk management
		consultative groups	, , , , , , , , , , , , , , , , , , , ,
	Moody's	Technical/Project-specific education/outreach other than	Dynamic risk management
		consultative groups	
	to the transfer of Charles and Associate Building		
Jianqiao Lu	Institute of Chartered Accountants Pakistan	General discussion/update/relationship building	
Jianqiao Lu Linda Mezon-Hutter	Australian Accounting Standards Board	General discussion/update/relationship building	
	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	
	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability: disclosures, Primary financial statements. IERS for SMFs review.
	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability: disclosures, Primary financial statements, IFRS for SMEs review
	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with
	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and
	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with
Linda Mezon-Hutter	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement
	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement
Linda Mezon-Hutter	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement
Linda Mezon-Hutter	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements
Linda Mezon-Hutter	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary
Linda Mezon-Hutter	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment
Linda Mezon-Hutter	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment
Linda Mezon-Hutter	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment
Linda Mezon-Hutter	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements
Linda Mezon-Hutter  Nick Anderson	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam  Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board  Mischange Vietnam  Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board  UK Endorsement Board	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB
Linda Mezon-Hutter	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance Vietnam  Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers  Association Française des Entreprises Privées Responsible Investor	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB
Linda Mezon-Hutter  Nick Anderson	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam  Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board  Mischange Vietnam  Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board  UK Endorsement Board	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB
Linda Mezon-Hutter  Nick Anderson	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam  Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board  Mischange Vietnam  Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board  UK Endorsement Board	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam  Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board  US Financial Accounting Standards Board  Société Française des Analystes Financiers  Association Française des Entreprises Privées  Responsible Investor  UK Endorsement Board  European Financial Reporting Advisory Group	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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  General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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  General discussion/update/relationship building  General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam  Ministry of Finance Vietnam  Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board  US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor  UK Endorsement Board  European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board  EY, Deloitte, KPMG and PwC	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups  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  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	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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  General discussion/update/relationship building  General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups  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  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	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment, Financial
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC  International Organization of Securities Commissions International Organization of Securities Commissions	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  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  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	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC  International Organization of Securities Commissions International Organization of Securities Commissions International Organization of Securities Commissions	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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  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  General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment, Financial
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC  International Organization of Securities Commissions International Organization of Securities Commissions	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  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  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	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki  Robert Uhl  Tadeu Cendon	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vetnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions International Organization of Securities Commissions Group of Latin American Accounting Standard Setters  Comité de Pronunciamentos Contábeis Valor Economico	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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  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  General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rabe regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Power Purchase Agreements, IFRS 15 - PIR, IFRS 9 - PIR impairment, IFRS for SMEs review  Primary financial statements
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC  International Organization of Securities Commissions International Organization of Securities Commissions Group of Latin American Accounting Standard Setters  Comité de Pronunciamentos Contábels	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  FIRS 15 - PIR, IRS 9 - PIR impairment, IFRS for SMEs review  Primary financial statements
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki  Robert Uhl  Tadeu Cendon	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions US Financial Accounting Standard Setters	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Bata regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  FIRS 15 - PIR, IFRS 9 - PIR impairment, IFRS for SMEs review  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki  Robert Uhl  Tadeu Cendon	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vetnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions International Organization of Securities Commissions Group of Latin American Accounting Standard Setters  Comité de Pronunciamentos Contábeis Valor Economico	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Financial statements  Horizon scanning - going concern
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki  Robert Uhl  Tadeu Cendon	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions International Organization of Securities Commissions International Organization of Securities Commissions Group of Latin American Accounting Standard Setters  Comité de Pronunciamentos Contábeis Valor Economico  US Financial Accounting Standards Board Practicing Law Institute Fitch Ratings	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  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  General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups  General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Bate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Fire regulated activities, Pross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Power Purchase Agreements, IFRS 1 - PIR, IFRS 9 - PIR impairment, IFRS for SMEs review  Primary financial statements  Primary financial statements
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki  Robert Uhl  Tadeu Cendon	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions International Organization of Securities Commissions Group of Latin American Accounting Standard Setters  Comité de Pronunciamentos Contábeis Valor Economico US Financial Accounting Standards Board Practicing Law Institute	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 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	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Bate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Fire regulated activities, Pross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Power Purchase Agreements, IFRS 1 - PIR, IFRS 9 - PIR impairment, IFRS for SMEs review  Primary financial statements  Primary financial statements
Linda Mezon-Hutter  Nick Anderson  Patrina Buchanan  Rika Suzuki  Robert Uhl  Tadeu Cendon	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions International Organization of Securities Commissions International Organization of Securities Commissions Group of Latin American Accounting Standard Setters  Comité de Pronunciamentos Contábeis Valor Economico  US Financial Accounting Standards Board Practicing Law Institute Fitch Ratings	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  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  General discussion/update/relationship building  General discussion/update/relationship building	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Bata regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  FIRS 15 - PIR, IFRS 9 - PIR impairment, IFRS for SMEs review  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Primary financial statements  Primary financial statements  Pymamic risk management  Intangibles
Nick Anderson  Patrina Buchanan  Rika Suzuki  Robert Uhl  Tadeu Cendon	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions International Organization of Securities Commissions Group of Latin American Accounting Standard Setters  Comité de Pronunciamentos Contábeis Valor Economico  US Financial Accounting Standards Board Practicing Law Institute Fitch Ratings  US Financial Accounting Standards Board Bank of America	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 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	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Bate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Power Purchase Agreements, IFRS 15 - PIR, IFRS 9 - PIR impairment, IFRS for SMEs review  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Primary financial statements  Primary financial statements  Primary financial statements  Dynamic risk management  Intangibles  Dynamic risk management
Nick Anderson  Patrina Buchanan  Rika Suzuki  Robert Uhl  Tadeu Cendon	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC  International Organization of Securities Commissions Us Financial Accounting Standards Board Practicing Law Institute Fitch Ratings US Financial Accounting Standards Board	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  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  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	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Bate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Power Purchase Agreements, IFRS 15 - PIR, IFRS 9 - PIR impairment, IFRS for SMEs review  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Primary financial statements  Primary financial statements  Primary financial statements  Dynamic risk management  Intangibles  Dynamic risk management
Nick Anderson  Patrina Buchanan  Rika Suzuki  Robert Uhl  Tadeu Cendon	Australian Accounting Standards Board Accounting Standards Board of Canada University of Waterloo, Canada US Securities Exchange Commission Ministry of Finance Vietnam Ministry of Finance Vietnam Ministry of Finance International Forum of Accounting Standard Setters  UK Endorsement Board US Financial Accounting Standards Board Société Française des Analystes Financiers Association Française des Entreprises Privées Responsible Investor UK Endorsement Board European Financial Reporting Advisory Group  Japan Financial Services Agency International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC International Organization of Securities Commissions International Organization of Securities Commissions Group of Latin American Accounting Standard Setters  Comité de Pronunciamentos Contábeis Valor Economico  US Financial Accounting Standards Board Practicing Law Institute Fitch Ratings  US Financial Accounting Standards Board Bank of America	General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 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	Primary financial statements, IFRS for SMEs review  Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements  Rate regulated activities, Cross-cutting - connectivity IASB-ISSB  Primary financial statements  Horizon scanning - going concern  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Power Purchase Agreements, IFRS 15 - PIR, IFRS 9 - PIR impairment, IFRS for SMEs review  Primary financial statements  IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements  Primary financial statements  Dynamic risk management  Intangibles  Dynamic risk management  Dynamic risk management

May 2024 Andreas Barckow	Accounting and Corporate Regulatory Authority Singapore	General discussion/update/relationship building	
	Institute of Singapore Chartered Accountants	General discussion/update/relationship building	
	Accounting Standards Board of Canada	General discussion/update/relationship building	Drimany financial statements
	US Financial Accounting Standards Board UK Financial Reporting Council	General discussion/update/relationship building General discussion/update/relationship building	Primary financial statements  Climate-related and other uncertainties in the financial statements,
			Management commentary, Disclosure initiative - subsidiaries without public
	European Accounting Accociation	General discussion (undate /solationship building	accountability: disclosures
	European Accounting Association US Securities Exchange Commission	General discussion/update/relationship building General discussion/update/relationship building	
	David Pitt-Watson	General discussion/update/relationship building	
	International Technical Partners	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Financia
			instruments with characteristics of equity
Ann Tarca	Ludwig Maximilian University Munich	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
		consultative groups	
Bertrand Perrin	Pan African Federation of Accountants Autorité des normes comptables	General discussion/update/relationship building General discussion/update/relationship building	
	Autorité des normes comptables	Technical/Project-specific education/outreach other than	IFRS 16 - PIR
		consultative groups	
	European Securities and Markets Authority	General discussion/update/relationship building	Management commentary, Provisions, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and
			impairment, Power Purchase Agreements, Climate-related and other
	Eddforthy Brownin Francis	Table to 1/0 of the control of the control of	uncertainties in the financial statements
	Fédération Bancaire Française	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	International Corporate Governance Network	Technical/Project-specific education/outreach other than	Business combinations - disclosures, goodwill and impairment
	HSBC	consultative groups	Distance combinations displaying an advill and impairment
	HSBC	consultative groups	Business combinations - disclosures, goodwill and impairment
	PwC	General discussion/update/relationship building	
	HSBC		Business combinations - disclosures, goodwill and impairment
	International Organization of Securities Commissions	consultative groups Technical/Project-specific education/outreach other than	Management commentary
		consultative groups	
	European Securities and Markets Authority	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - pollutant pricing mechanisms
	European Securities and Markets Authority		Business combinations - disclosures, goodwill and impairment
	·	consultative groups	
Bruce Mackenzie	Pan African Federation of Accountants	General discussion/update/relationship building	
or acc ividenciizie	Saudi Organization for Chartered and Professional Accountants		Primary financial statements, Business combinations - disclosures, goodwill
		consultative groups	and impairment
	Accounting and Auditing Organization for Islamic Financial Institutions  Aramco	General discussion/update/relationship building General discussion/update/relationship building	
	Capital Markets Authority of Saudi Arabia	General discussion/update/relationship building	
	Accounting and Auditing Organization for Islamic Finance Institutions	Technical/Project-specific education/outreach other than	
	PwC	consultative groups General discussion/update/relationship building	
	Aramco	General discussion/update/relationship building	
lorian Esterer	Ludwig Maximilian University Munich	consultative groups	Climate-related and other uncertainties in the financial statements
	European Federation of Financial Analysts Societies		Business combinations - disclosures, goodwill and impairment
	to de Admini	consultative groups	During a section of the street of the section of th
	Individual	consultative groups	Business combinations - disclosures, goodwill and impairment
	Octavian		Business combinations - disclosures, goodwill and impairment
	KPMG	consultative groups Technical/Project-specific education/outreach other than	 
	KPING	consultative groups	insurance
	Securities Analysts Association of Japan	General discussion/update/relationship building	
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 9 - PIR impairment, Primary financial statements
Hagit Keren	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than	Primary financial statements
	KPMG	consultative groups Technical/Project-specific education/outreach other than	Incurance
	KFIVIG	consultative groups	insurance
	Allianz	Technical/Project-specific education/outreach other than	Dynamic risk management
	AXA	consultative groups Technical/Project-specific education/outreach other than	Dynamic rick management
	AAA	consultative groups	Dynamic risk management
inda Mezon-Hutter	US Financial Accounting Standards Board US Securities Exchange Commission	General discussion/update/relationship building General discussion/update/relationship building	Primary financial statements
	Australian Accounting Standards Board	General discussion/update/relationship building	
	Concordia University, Canada	General discussion/update/relationship building	
	Concordia University, Canada International Technical Partners	General discussion/update/relationship building General discussion/update/relationship building	instruments with characteristics of equity
lick Anderson	Concordia University, Canada	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than	
Nick Anderson	Concordia University, Canada International Technical Partners	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups	
lick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability disclosures
lick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations -
lick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building  General discussion/update/relationship building  General discussion/update/relationship building	instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building  General discussion/update/relationship building  General discussion/update/relationship building General discussion/update/relationship building	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations -
vick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building  General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations -
lick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK pic	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building  General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment
sick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK pic US Financial Accounting Standards Board	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building  General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK pic	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building  General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK pic US Financial Accounting Standards Board	General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than	instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning -
lick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK pic US Financial Accounting Standards Board UK Shareholders Association	General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK pic US Financial Accounting Standards Board	General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms
vick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK pic US Financial Accounting Standards Board UK Shareholders Association	General discussion/update/relationship building General discussion/update/relationship building  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building  General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach at	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms  Primary financial statements  Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR,  Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR,
lick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY  Securities Analysts Association of Japan  Veritas Investment Research  DP World Limited  GSK plc  US Financial Accounting Standards Board  UK Shareholders Association	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  Technical/Project-specific education/outreach at consultative groups	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms  Primary financial statements  Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR, Equity method
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK plc US Financial Accounting Standards Board UK Shareholders Association Deloitte	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  Technical/Project-specific education/outreach at consultative groups	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements, Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms  Primary financial statements  Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR, Equity method  Business combinations - disclosures, goodwill and impairment, Climate-
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY  Securities Analysts Association of Japan  Veritas Investment Research  DP World Limited  GSK plc  US Financial Accounting Standards Board  UK Shareholders Association	General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment Business combinations - disclosures, goodwill and impairment Business combinations - disclosures, goodwill and impairment Climate-related and other uncertainties in the financial statements, Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms Primary financial statements Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR, Equity method Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning pollutant pricing mechanisms, Financial instruments with characteristics of equity not impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning pollutant pricing mechanisms, Financial instruments with characteristics of
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK plc US Financial Accounting Standards Board UK Shareholders Association  Deloitte  European Financial Reporting Advisory Group  United Kingdom Shareholders' Association	General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative group meetings Technical/Project-specific education/outreach other than consultative group meetings Technical/Project-specific education/outreach other than consultative group meetings Technical/Project-specific education/outreach other than consultative groups	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms  Primary financial statements  Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR, Equity method  Business combinations - disclosures, goodwill and impairment, Climate- related and other uncertainties in the financial statements, Horizon scanning pollutant pricing mechanisms, Financial instruments with characteristics of equity
lick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY  Securities Analysts Association of Japan  Veritas Investment Research  DP World Limited  GSK plc  US Financial Accounting Standards Board  UK Shareholders Association	General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment Business combinations - disclosures, goodwill and impairment Business combinations - disclosures, goodwill and impairment Climate-related and other uncertainties in the financial statements, Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms Primary financial statements Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR, Equity method Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning pollutant pricing mechanisms, Financial instruments with characteristics of equity not impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning pollutant pricing mechanisms, Financial instruments with characteristics of
vick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK plc US Financial Accounting Standards Board UK Shareholders Association  Deloitte  European Financial Reporting Advisory Group  United Kingdom Shareholders' Association	General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative group meetings Technical/Project-specific education/outreach other than consultative group meetings Technical/Project-specific education/outreach other than consultative group meetings Technical/Project-specific education/outreach other than consultative groups	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms  Primary financial statements  Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR, Equity method  Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning pollutant pricing mechanisms, Financial instruments with characteristics of equity  Power Purchase Agreements, Provisions, Rate regulated activities, Intangible
	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK plc US Financial Accounting Standards Board UK Shareholders Association  Deloitte  European Financial Reporting Advisory Group  United Kingdom Shareholders' Association  UK Endorsement Board	General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building  General discussion/update/relationship building  General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups  Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups  General discussion/update/relationship building	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms  Primary financial statements  Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR, Equity method  Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning pollutant pricing mechanisms, Financial instruments with characteristics of equity  Power Purchase Agreements, Provisions, Rate regulated activities, Intangible Assets, Climate-related and other uncertainties in the financial statements
Nick Anderson	Concordia University, Canada International Technical Partners  European Federation of Financial Analysts Societies International Corporate Governance Network  UK Financial Reporting Council  UK Endorsement Board  EY Securities Analysts Association of Japan Veritas Investment Research DP World Limited GSK plc US Financial Accounting Standards Board UK Shareholders Association  Deloitte  European Financial Reporting Advisory Group  United Kingdom Shareholders' Association	General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative group meetings Technical/Project-specific education/outreach other than consultative group meetings Technical/Project-specific education/outreach other than consultative group meetings Technical/Project-specific education/outreach other than consultative groups	Instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Climate-related and other uncertainties in the financial statements,  Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures  Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment  IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms  Primary financial statements  Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR, Equity method  Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning pollutant pricing mechanisms, Financial instruments with characteristics of equity  Power Purchase Agreements, Provisions, Rate regulated activities, Intangible Assets, Climate-related and other uncertainties in the financial statements

	Swedish Enterprise Accounting Group	Technical/Project-specific education/outreach other than	Delarge, financial statements
	Swedish Enterprise Accounting Group	consultative groups	Filliary illiancial statements
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
		Consultative groups	
Rika Suzuki	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Securities Analysts Association of Japan	Technical/Project-specific education/outreach other than	Business combinations - disclosures, goodwill and impairment
	Malaysian Accounting Standards Board	consultative groups  Technical/Project-specific education/outreach other than	Business combinations - disclosures, goodwill and impairment
		consultative groups	
	Indonesian Financial Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Management commentary
	Japanese Institute of Certified Public Accountants	Other	Primary financial statements
	EY, Deloitte, KPMG and PwC Securities Analysts Association of Japan	General discussion/update/relationship building General discussion/update/relationship building	
	Kyoto University	Technical/Project-specific education/outreach at	Management commentary
	International Valuation Standards Council	consultative group meetings  Technical/Project-specific education/outreach other than	Business combinations - disclosures, goodwill and impairment, Intangible
		consultative groups	Assets
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach at consultative group meetings	Management commentary
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than	Management commentary
	EY, Deloitte, KPMG and PwC	consultative groups General discussion/update/relationship building	
	Japan Financial Services Authority	General discussion/update/relationship building	
Robert Uhl	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than	Power Purchase Agreements
		consultative groups	
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	Management commentary
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than	Horizon scanning - pollutant pricing mechanisms
		consultative groups	
Tadeu Cendon	BTG Pactual  Proviling Association of Listed Companies	General discussion/update/relationship building	IFRS 9 - PIR hedge accounting, Dynamic risk management
	Brazilian Association of Listed Companies  Colegio de Contadores Publicos Autorizados de Panama	General discussion/update/relationship building General discussion/update/relationship building	Primary financial statements
	Comitê de Pronunciamentos Contábeis	General discussion/update/relationship building	· ·
	Comitê de Pronunciamentos Contábeis	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Equity method, IFRS for SMEs review
	Institute of Brazilian Independent Auditors	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill
			and impairment, Climate-related and other uncertainties in the financial statements
Zachary Gast	Corporate Reporting Users' Forum Japan	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	US Financial Accounting Standards Board	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements,
	CFRA	Technical/Project-specific education/outreach other than	Intangible Assets, Primary financial statements  Business combinations - disclosures, goodwill and impairment
		consultative groups	
	HSBC	consultative groups	Business combinations - disclosures, goodwill and impairment
	Securities Analysts Association of Japan	General discussion/update/relationship building	
	US Financial Accounting Standards Board HSBC	General discussion/update/relationship building Technical/Project-specific education/outreach other than	IFRS 9 - PIR impairment, Primary financial statements  Business combinations - disclosures, goodwill and impairment
	WDD Labour March	consultative groups	Discontinuous Davis and State and St
	XBRL International	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment
	Principles for Responsible Investment		Business combinations - disclosures, goodwill and impairment, Climate- related and other uncertainties in the financial statements
June 2024		consultative groups	related and other uncertainties in the initalitial statements
June 2024 Andreas Barckow	US Financial Accounting Standards Board	General discussion/update/relationship building	related and other uncertainties in the inhancial statements
	US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council US Securities and Exchange Commission		related and other uncertainties in the financial statements
	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	related and other uncertainties in the financial statements
	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Telated and Other Universalities for the finalities statements
Andreas Barckow	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	related and other uncertainties in the financial statements
	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China	General discussion/update/relationship building Technical/Project-specific education/outreach other than	
Andreas Barckow	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	
Andreas Barckow	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association	General discussion/update/relationship building Technical/Project-specific education/outreach other than	
Andreas Barckow	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	
Andreas Barckow	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Equity method
Andreas Barckow	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than	Equity method
Andreas Barckow	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building	Equity method  Climate-related and other uncertainties in the financial statements
Andreas Barckow	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than	Equity method
Ann Tarca	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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	Equity method  Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment
Andreas Barckow	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building 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 Technical/Project-specific education/outreach other than consultative groups	Equity method  Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment
Ann Tarca	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association  Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Standards Board University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aramco	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Equity method  Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment
Ann Tarca	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Standards Board European Accounting Standards Board Mow Zealand Accounting Standards Board Mow Zealand Accounting Standards Board University of Sydney New Zealand Accounting Standards Board  Mow Lealand Accounting Standards Board  Mow Lealand Accounting Standards Board  Aramco Association Française des Entreprises Privées	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Equity method  Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment
Ann Tarca	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association  Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Standards Board University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aramco	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than	Equity method  Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment
Ann Tarca	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity
Ann Tarca	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Regulatory Adoption/Endorsement related discussion	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity
Ann Tarca	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board European Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review
Ann Tarca	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Standards Board European Accounting Standards Board Whew Zealand Accounting Standards Board University of Sydney New Zealand Accounting Standards Board  Moët Hennessy Louis Vuitton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements
Ann Tarca	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board European Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements
Ann Tarca  Bertrand Perrin	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Standards Board European Accounting Standards Board Mow Zealand Accounting Standards Board Mow Zealand Accounting Standards Board Accounting Standards Board Mow Zealand Accounting Standards Board  Mow Zealand Accounting Standards Board  Mow Zealand Accounting Standards Board  Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements
Ann Tarca	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aranco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements
Ann Tarca  Bertrand Perrin	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Standards Board European Accounting Standards Board Mow Zealand Accounting Standards Board Mow Zealand Accounting Standards Board Accounting Standards Board Mow Zealand Accounting Standards Board  Mow Zealand Accounting Standards Board  Mow Zealand Accounting Standards Board  Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements
Ann Tarca  Bertrand Perrin	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aranco Association Française des Entreprises Privées European Inancial Reporting Advisory Group Business Europe Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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  Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements
Ann Tarca  Bertrand Perrin  Bruce Mackenzie	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aranco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Organismo Italiano di Contabilità	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements  IFRS for SMEs review  IFRS 9 - narrow scope amendments - classification and measurement
Ann Tarca  Bertrand Perrin  Bruce Mackenzie	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aranco Association Française des Entreprises Privées European Inancial Reporting Advisory Group Business Europe Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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  Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements  IFRS for SMEs review  IFRS 9 - narrow scope amendments - classification and measurement
Ann Tarca  Bertrand Perrin  Bruce Mackenzie	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aranco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Organismo Italiano di Contabilità	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements  IFRS for SMEs review  IFRS 9 - narrow scope amendments - classification and measurement Insurance  IFRS 9 - narrow scope amendments - classification and measurement, Power
Ann Tarca  Bertrand Perrin  Bruce Mackenzie	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Organismo Italiano di Contabilità Stifel	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements  IFRS 9 - narrow scope amendments - classification and measurement Insurance  IFRS 9 - narrow scope amendments - classification and measurement, Power Purchase Agreements, Financial instruments with characteristics of equity,
Ann Tarca  Bertrand Perrin  Bruce Mackenzie	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Organismo Italiano di Contabilità Stifel	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationsh	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements  IFRS 9 - narrow scope amendments - classification and measurement Insurance  IFRS 9 - narrow scope amendments - classification and measurement, Power
Ann Tarca  Bertrand Perrin  Bruce Mackenzie	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Standards Board European Accounting Standards Board European Accounting Standards Board Moët Hennessy Louis Vuitton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group  Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group  Pan African Federation of Accountants US Financial Accounting Standards Board Organismo Italiano di Contabilità Stifel International Swaps and Derivatives Association	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements  IFRS 9 - narrow scope amendments - classification and measurement insurance  IFRS 9 - narrow scope amendments - classification and measurement, Power Purchase Agreements, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements
Ann Tarca  Bertrand Perrin  Bruce Mackenzie	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Organismo Italiano di Contabilità Stifel International Swaps and Derivatives Association	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/up	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements  IFRS 9 - narrow scope amendments - classification and measurement Insurance  IFRS 9 - narrow scope amendments - disclosures, goodwill and impairment equity, Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment
Ann Tarca  Bertrand Perrin  Bruce Mackenzie	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Standards Board European Accounting Standards Board Moèt Hennessy Louis Vultton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group  Pan African Federation of Accountants US Financial Accounting Standards Board Organismo Italiano di Contabilità Stifel International Swaps and Derivatives Association  Vontobel  US Financial Accounting Standards Board Korea Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discu	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements  IFRS 9 - narrow scope amendments - classification and measurement  Insurance  IFRS 9 - narrow scope amendments - classification and measurement, Power  Purchase Agreements, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment
Ann Tarca  Bertrand Perrin  Bruce Mackenzie	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Association University of Sydney New Zealand Accounting Standards Board Moët Hennessy Louis Vuitton Aranco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group  Pan African Federation of Accountants Pan African Federation of Accountants US Financial Accounting Standards Board Organismo Italiano di Contabilità Stifel International Swaps and Derivatives Association  Vontobel US Financial Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discu	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements  IFRS 9 - narrow scope amendments - classification and measurement Insurance  IFRS 9 - narrow scope amendments - classification and measurement, Power Purchase Agreements, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment
Ann Tarca  Bertrand Perrin  Bruce Mackenzie	Intergrated Reporting and Connectivity Council US Securities and Exchange Commission PwC Ministry of Finance China European Commission  Irish Accounting and Finance Association Canadian Academic Accounting Association Stellenbosch University Macquarie Bank US Financial Accounting Standards Board New Zealand Accounting Standards Board European Accounting Standards Board European Accounting Standards Board Moèt Hennessy Louis Vultton Aramco Association Française des Entreprises Privées European Financial Reporting Advisory Group Business Europe Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group Pan African Federation of Accountants US Financial Accounting Standards Board Autorité des normes comptables European Financial Reporting Advisory Group  Pan African Federation of Accountants US Financial Accounting Standards Board Organismo Italiano di Contabilità Stifel International Swaps and Derivatives Association  Vontobel  US Financial Accounting Standards Board Korea Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Regulatory Adoption/Endorsement related discussion General discussion/up	Equity method  Climate-related and other uncertainties in the financial statements Business combinations - disclosures, goodwill and impairment  Financial instruments with characteristics of equity  Business combinations - disclosures, goodwill and impairment  IFRS for SMEs review  Power Purchase Agreements  Primary financial statements  IFRS 9 - narrow scope amendments - classification and measurement  Insurance  IFRS 9 - narrow scope amendments - classification and measurement, Power  Purchase Agreements, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment

	CFA In although	Tools in 1/2 and a second control of the second control of	tokan affelia Annaka
	CFA Institute	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Securities Analysts Association of Japan	General discussion/update/relationship building	
	ExpertSuisse	Technical/Project-specific education/outreach other than	Primary financial statements
	SwissHoldings	consultative groups Technical/Project-specific education/outreach other than	Primary financial statements
	Swissriolalings	consultative groups	Filliary fillancial statements
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than	Primary financial statements
		consultative groups	
Hagit Keren	US Financial Accounting Standards Board	General discussion/update/relationship building	
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than	Primary financial statements
		consultative groups	
Jianqiao Lu	US Financial Accounting Standards Board	General discussion/update/relationship building	
Linda Mezon-Hutter	US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council	General discussion/update/relationship building General discussion/update/relationship building	Horizon scanning - intangibles
	New Zealand Accounting Standards Board	General discussion/update/relationship building	
	Securities and Exchange Commission	General discussion/update/relationship building	
	PwC	General discussion/update/relationship building	
Nick Anderson	UK Endorsement Board	Technical/Project-specific education/outreach at	Business combinations - disclosures, goodwill and impairment
		consultative group meetings	
	100 Group	Technical/Project-specific education/outreach at	Business combinations - disclosures, goodwill and impairment
	US Financial Accounting Standards Board	consultative group meetings General discussion/update/relationship building	
	Sarasin		Climate-related and other uncertainties in the financial statements
		consultative groups	
	UK Financial Reporting Council	General discussion/update/relationship building	Rate regulated activities, Provisions, Climate-related and other uncertainties in the financial statements
	The 100 Group	General discussion/update/relationship building	
	Carbon Tracker	Technical/Project-specific education/outreach other than	Climate-related and other uncertainties in the financial statements
	LIS Financial Accounting Standards Poard	consultative groups	IEDS 15 - DIR IEDS 16 - DIR Intensible Accests
	US Financial Accounting Standards Board European Federation of Financial Analysts Societies	General discussion/update/relationship building Technical/Project-specific education/outreach other than	IFRS 15 - PIR, IFRS 16 - PIR, Intangible Assets Business combinations - disclosures, goodwill and impairment
		consultative groups	
	Corporate Reporting Users' Forum UK		Business combinations - disclosures, goodwill and impairment
	Hong Kong Institute of Certified Public Accountants	consultative groups General discussion/update/relationship building	Financial instruments with characteristics of equity, Climate-related and
	nong montate or certified I dolle Accountants	General discussion appeared relationship building	other uncertainties in the financial statements, Equity method, Primary
			financial statements, Management commentary
	UK Endorsement Board	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Management
			commentary, Power Purchase Agreements, Horizon scanning - pollutant pricing mechanisms, Rate regulated activities
	Securities Analysts Association of Japan	General discussion/update/relationship building	F
Patrina Buchanan	US Financial Accounting Standards Board	General discussion/update/relationship building	
Rika Suzuki	Business Europe	Technical/Project-specific education/outreach other than	Business combinations - disclosures, goodwill and impairment
	UPC 51	consultative groups	Bush and a such track and a disclaration of the discussion of the
	UBS Financial Services Groups	Technical/Project-specific education/outreach at consultative group meetings	Business combinations - disclosures, goodwill and impairment
	Jefferies	Technical/Project-specific education/outreach at	Business combinations - disclosures, goodwill and impairment
		consultative group meetings	
	Japanese Institute of Certified Public Accountants Japanese Institute of Certified Public Accountants	General discussion/update/relationship building General discussion/update/relationship building	
	US Financial Accounting Standards Board	General discussion/update/relationship building	
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
		consultative groups	
	Japanese Institute of Certified Public Accountants	Other	Primary financial statements
	EY and KPMG	General discussion/update/relationship building	
	EY and KPMG PwC International Valuation Standards Council	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	
	EY and KPMG PwC International Valuation Standards Council PwC	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building	Dynamic risk management
	EY and KPMG PwC International Valuation Standards Council PwC Japanese Institute of Certified Public Accountants	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other	
	EY and KPMG PwC International Valuation Standards Council PwC	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than	Dynamic risk management
	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment
	EY and KPMG PwC International Valuation Standards Council PwC Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than	Dynamic risk management  Primary financial statements
	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment
	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,
	EY and KPMG PwC International Valuation Standards Council PwC Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies Nippon Steel Corporation and Keidanren Life Insurance Association of Japan Japanese Institute of Certified Public Accountants	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment
	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,
	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building General discussion/update/relationship building	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting
Robert Uhl	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights,
Robert Uhl	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building General discussion/update/relationship building	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting
Robert Uhl	EY and KPMG PWC  International Valuation Standards Council PWC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services
Robert Uhl	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial
Robert Uhl	EY and KPMG PWC  International Valuation Standards Council PWC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services
Robert Uhl	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council International Organization of Securities Commissions	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Dynamic risk management  Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements
Robert Uhl	EY and KPMG PWC  International Valuation Standards Council PWC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements Business combinations - disclosures, goodwill and impairment, Primary
Robert Uhl	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council International Organization of Securities Commissions	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Poisclosure initiative - subsidiaries without public
	EY and KPMG PWC  International Valuation Standards Council PWC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures
Robert Uhl	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council International Organization of Securities Commissions	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Oisclosure initiative - subsidiaries without public
	EY and KPMG PWC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosures, goodwill and impairment
	EY and KPMG PWC  International Valuation Standards Council PWC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures
	EY and KPMG PWC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Integrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Integrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International  Group of Latin American Accounting Standard Setters Institute of Brazilian Independent Auditors	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosures, goodwill and impairment  Primary financial statements, Business combinations - disclosures, goodwill
	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International  Group of Latin American Accounting Standard Setters Institute of Brazilian Independent Auditors  Brazilian Association of Listed Companies	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosures, goodwill and impairment  Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements.
	EY and KPMG PWC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Integrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Integrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International  Group of Latin American Accounting Standard Setters Institute of Brazilian Independent Auditors	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosures, goodwill and impairment  Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial
	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International  Group of Latin American Accounting Standard Setters Institute of Brazilian Independent Auditors  Brazilian Association of Listed Companies	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion 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 Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosures, goodwill and impairment  Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements.
	EY and KPMG PWC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Integrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Integrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International  Group of Latin American Accounting Standard Setters Institute of Brazilian Independent Auditors  Brazilian Association of Listed Companies Comité de Pronunciamentos Contábeis  Vinci Partners, Absoluto Partners	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosures, goodwill and impairment  Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements
	EY and KPMG PWC  International Valuation Standards Council PWC  Japanese Institute of Certified Public Accountants Integrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Integrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International  Group of Latin American Accounting Standard Setters Institute of Brazilian Independent Auditors  Brazilian Association of Listed Companies Comité de Pronunciamentos Contábeis	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion 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 Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosures, goodwill and impairment  Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements
Tadeu Cendon	EY and KPMG PWC  International Valuation Standards Council PWC  Japanese Institute of Certified Public Accountants Integrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Integrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International  Group of Latin American Accounting Standard Setters Institute of Brazilian Independent Auditors  Brazilian Association of Listed Companies Comité de Pronunciamentos Contábeis  Vinci Partners, Absoluto Partners  US Financial Accounting Standards Board  US Financial Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosures, goodwill and impairment  Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment
Tadeu Cendon	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International  Group of Latin American Accounting Standard Setters Institute of Brazilian Independent Auditors  Brazilian Association of Listed Companies Comité de Pronunciamentos Contábeis  Vinci Partners, Absoluto Partners  US Financial Accounting Standards Board Caisse de Depots et Placements du Quebec	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosure goodwill and impairment  Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Horizon scanning - taxes
	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Integrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Integrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International  Group of Latin American Accounting Standard Setters Institute of Brazilian Independent Auditors  Brazilian Association of Listed Companies Comité de Pronunciamentos Contábeis  Vinci Partners, Absoluto Partners  US Financial Accounting Standards Board  US Financial Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosures, goodwill and impairment  Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment
Tadeu Cendon	EY and KPMG PwC  International Valuation Standards Council PwC  Japanese Institute of Certified Public Accountants Intergrated Reporting and Connectivity Council European Federation of Financial Analysts Societies  Nippon Steel Corporation and Keidanren  Life Insurance Association of Japan  Japanese Institute of Certified Public Accountants Japan Financial Services Agency Securities Analysts Association of Japan  Financial Executives Institute  US Financial Accounting Standards Board Intergrated Reporting and Connectivity Council International Organization of Securities Commissions  Financial Executives International  Group of Latin American Accounting Standard Setters Institute of Brazilian Independent Auditors  Brazilian Association of Listed Companies Comité de Pronunciamentos Contábeis  Vinci Partners, Absoluto Partners  US Financial Accounting Standards Board Caisse de Depots et Placements du Quebec	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Other General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Regulatory Adoption/Endorsement related discussion 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Primary financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Insurance,  ISSB Taxonomy, Digital financial reporting  SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services  Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements  Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures  Business combinations - disclosures, goodwill and impairment  Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements  Business combinations - disclosures, goodwill and impairment  Business combinations - disclosures, goodwill and impairment  Horizon scanning - taxes