

Stakeholder engagement register - Q2 2025



Board Member	Stakeholder	Meeting purpose	Subject(s) covered
April 2025			
Andreas Barckow	Accounting Regulatory Department, Ministry of Finance, China	General discussion/update/relationship building	IASB projects and related topics
	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	KfW Bank	General discussion/update/relationship building	IASB projects and related topics
	Financial Stability Board	General discussion/update/relationship building	IASB projects and related topics
	International Technical Partners	General discussion/update/relationship building	Provisions, Primary financial statements
Bertrand Perrin	French Banking Federation	Technical/Project-specific education/outreach	Primary financial statements
	The Pan African Federation of Accountants	Technical/Project-specific education/outreach	IFRS for SMEs review
	KPMG Japan & EY France	General discussion/update/relationship building	Primary financial statements
	Business Europe	Technical/Project-specific education/outreach	Amortised cost
	PwC France	Technical/Project-specific education/outreach	Provisions
	European Securities and Markets Authority	General discussion/update/relationship building	IASB projects and related topics
Bruce Mackenzie	Autorité des Normes comptables	Technical/Project-specific education/outreach	Primary financial statements
	South African Institute of Chartered Accountants	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	Banking Practices Group South Africa	Technical/Project-specific education/outreach	IASB projects and related topics
	The Pan African Federation of Accountants	Technical/Project-specific education/outreach	IFRS for SMEs review
	Public Accountants and Auditors Board of Zimbabwe	General discussion/update/relationship building	IASB projects and related topics
	Egyptian Society of Accountants & Auditors	General discussion/update/relationship building	IASB projects and related topics
	Egyptian Society of Accountants & Auditors	Technical/Project-specific education/outreach	IASB projects and related topics
	Egyptian Society of Accountants & Auditors	General discussion/update/relationship building	IASB projects and related topics
	Financial Regulatory Authority of Egypt, Egyptian Society of Accountants & Auditors	General discussion/update/relationship building	IASB projects and related topics
	Ministry of Finance (Egypt), Egyptian Society of Accountants & Auditors	General discussion/update/relationship building	IASB projects and related topics
	PWC	Technical/Project-specific education/outreach	IASB projects and related topics
	PwC Middle East	General discussion/update/relationship building	IASB projects and related topics
	Accounting and Auditing Organization for Islamic Financial Institutions	General discussion/update/relationship building	IASB projects and related topics
Florian Esterer	Standard Bank	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	World Business Council for Sustainable Development	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Consultation on agenda priorities, Provisions, Power Purchase Agreements
	European Federation of Financial Analysts Societies	General discussion/update/relationship building	Consultation on agenda priorities
	CFA Institute	Technical/Project-specific education/outreach	Intangible Assets
	Radicaant	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, S1 - General Sustainability-related Disclosures
	KPMG Schweiz	General discussion/update/relationship building	Intangible Assets, Business combinations - disclosures, goodwill and impairment, Consultation on agenda priorities
	Booth School	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, S1 - General Sustainability-related Disclosures

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Jianqiao Lu	China Accounting Standards Committee ARD MoF China	Technical/Project-specific education/outreach General discussion/update/relationship building	Equity method, IASB projects and related topics
Linda Mezon-Hutter	Nikkei	Other	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	The Securities Analysts Association of Japan	General discussion/update/relationship building	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	ISSB Investor Advisory Group members	General discussion/update/relationship building	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	Financial Services Agency [Japan]	General discussion/update/relationship building	General IASB and ISSB updates
	International Federation of Accountants	General discussion/update/relationship building	Market use of IFRS sustainability resources(ISSB or SASB or IR or CDSB), Cross-cutting - connectivity IASB-ISSB,
	Hitachi, Government Pension Investment Fund Japan, The Japanese Institute of Certified Public Accountants, KPMG, Sumitomo Cooperation, Japan Exchange Group, Deloitte (IR Community Japan)	General discussion/update/relationship building	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	Keidanren	General discussion/update/relationship building	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	The Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	Accounting Standards Board of Japan, Sustainability Standards Board of Japan	General discussion/update/relationship building	Market use of IFRS sustainability resources(ISSB or SASB or IR or CDSB), Cross-cutting - connections
	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
Nick Anderson	UK Endorsement Board	General discussion/update/relationship building	
	US Financial Accounting Standards Board	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets, Consultation on agenda priorities
	Organismo Italiano di Contabilta	Technical/Project-specific education/outreach	Cash flows and other related matters
	UK Shareholders Association	Technical/Project-specific education/outreach	Intangible Assets, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Equity method, Financial instruments with characteristics of equity, Consultation on agenda priorities
	Accounting Standards Board of Canada	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment, Intangible Assets
	UK Endorsement Board	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Cash flows and other related matters, Intangible Assets, Rate regulated activities, Risk Mitigation Accounting, Financial instruments with characteristics of equity
	United Nations Principles for Responsible Investment	Technical/Project-specific education/outreach	Climate-related and other uncertainties in the financial statements
	CFA Institute	Technical/Project-specific education/outreach	Intangible Assets
Patrina Buchanan	KPMG UK	Technical/Project-specific education/outreach	Primary financial statements
	KPMG UK	Technical/Project-specific education/outreach	Primary financial statements

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Rika Suzuki	Nikkei	Other	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	The Securities Analysts Association of Japan	General discussion/update/relationship building	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	ISSB Investor Advisory Group members	General discussion/update/relationship building	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	Financial Services Agency [Japan]	General discussion/update/relationship building	General IASB and ISSB updates
	International Federation of Accountants	General discussion/update/relationship building	Market use of IFRS sustainability resources(ISSB or SASB or IR or CDSB), Cross-cutting - connectivity IASB-ISSB,
	World Intellectual Property Organisation	General discussion/update/relationship building	Intangible Assets, Human Capital/Human Rights
	Hitachi, Government Pension Investment Fund Japan, The Japanese Institute of Certified Public Accountants, KPMG, Sumitomo Cooperation, Japan Exchange Group, Deloitte (IR Community Japan)	General discussion/update/relationship building	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	Keidanren	General discussion/update/relationship building	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	The Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Connections/Integration in Reporting, Intangible Assets, Human Capital/Human Rights
	Accounting Standards Board of Japan, Sustainability Standards Board of Japan	General discussion/update/relationship building	Market use of IFRS sustainability resources(ISSB or SASB or IR or CDSB), Cross-cutting - connections
	EY	General discussion/update/relationship building	General discussion
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	General IASB updates
	Financial Services Agency Japan	General discussion/update/relationship building	General IASB updates
	International Valuation Standards Council	General discussion/update/relationship building	Intangible Assets, Business combinations - disclosures, goodwill and impairment, Cross-cutting - connectivity IASB-ISSB
	Financial Services Agency Japan, Keidanren, METI Ministry of Economy, Trade and Industry (Japan), Japanese Institute of Certified Public Accountants, Financial Accounting Standards Foundation (Japan)	General discussion/update/relationship building	Preparation for integrated reporting conference
	PwC	General discussion/update/relationship building	General discussion
	local IR communities	Technical/Project-specific education/outreach	Connectivity/Integration in Reporting
Robert Uhl	US Financial Accounting Standards Board	Technical/Project-specific education/outreach	Cash flows and other related matters
	Practicing Law Institute	General discussion/update/relationship building	Primary financial statements, Provisions, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment
Tadeu Cendon	Comitê de pronunciamentos contábeis	General discussion/update/relationship building	IASB projects and related topics
	Sao Paulo University (USP)	General discussion/update/relationship building	Primary financial statements
	PwC	General discussion/update/relationship building	IASB projects and related topics
Zachary Gast	US Financial Accounting Standards Board	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets, Consultation on agenda priorities
	CFA Institute	Technical/Project-specific education/outreach	Intangible Assets
	CFA Institute	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets
	US Securities and Exchange Commission	General discussion/update/relationship building	Digital financial reporting

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May 2025			
Andreas Barckow	David Pitt-Watson	General discussion/update/relationship building	IASB projects and related topics
	Ludwig-Maximilian University Munich	General discussion/update/relationship building	IASB projects and related topics
	Accounting Standards Board of Canada	General discussion/update/relationship building	IASB projects and related topics
	UK Endorsement Board	General discussion/update/relationship building	IASB projects and related topics
	International Valuation Standards Council	General discussion/update/relationship building	IASB projects and related topics
	US Financial Accounting Standards Board	General discussion/update/relationship building	Digital financial reporting, Horizon scanning - cryptoassets
Bertrand Perrin	Forvis Mazars	General discussion/update/relationship building	IASB projects and related topics
	Association Française des Entreprises Privées	General discussion/update/relationship building	IASB projects and related topics
	European Securities and Markets Authority	General discussion/update/relationship building	Digital financial reporting, Climate-related and other uncertainties in the financial statements, Amortised cost, Financial instruments with characteristics of equity, Management commentary, Primary financial statements, Fourth Agenda Consultation
Bruce Mackenzie	Pan African Federation of Accountants	General discussion/update/relationship building	IASB projects and related topics
	Pan African Federation of Accountants	General discussion/update/relationship building	IASB projects and related topics
	Emirates Accounting and Auditing Association	General discussion/update/relationship building	IASB projects and related topics
Florian Esterer	Ernst & Young Schweiz	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Primary financial statements, Climate-related and other uncertainties in the financial statements
	Kepler Cheuvreux	General discussion/update/relationship building	Primary financial statements, Cash flows and other related matters, Intangible Assets
	Swiss Financial Market Supervisory Authority, SIX Exchange Regulations	General discussion/update/relationship building	Risk Mitigation Accounting, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements
	EFRAG	Technical/Project-specific education/outreach	Intangible Assets, Risk Mitigation Accounting
	WBCSD	Other	Climate-related and other uncertainties in the financial statements, S1 - General Sustainability-related Disclosures
	UK Endorsement Board	Regulatory Adoption/Endorsement related discussion	IASB projects and related topics
	PWC	Technical/Project-specific education/outreach	Primary financial statements, Intangible Assets, Cash flows and other related matters, Financial instruments with characteristics of equity
Jianqiao Lu	IPASB	Technical/Project-specific education/outreach	IFRS for SMEs Activities
Linda Mezon-Hutter	CPA Canada	General discussion/update/relationship building	
	US Financial Accounting Standards Board	General discussion/update/relationship building	Digital financial reporting, Horizon scanning - cryptoassets

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Nick Anderson	US Financial Accounting Standards Board	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters,
	UK Endorsement Board	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets, IFRS 16 - PIR
	UK Endorsement Board	General discussion/update/relationship building	IASB projects and related topics
Rika Suzuki			
	Public Interest Oversight Board	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Intangible Assets, Management commentary, Climate-related and other uncertainties in the financial statements, Cross-cutting - connectivity IASB-ISSB
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	Toyota Motor Corporation, Recruit Holdings	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Regulatory adoption of IFRS sustainability standards
	International Valuation Standards Council	General discussion/update/relationship building	IASB projects and related topics
Robert Uhl			
	International Organization of Securities Commissions	Technical/Project-specific education/outreach	Climate-related and other uncertainties in the financial statements, Fourth Agenda Consultation
	World Gold Council	General discussion/update/relationship building	Primary financial statements, Intangible Assets, Cash flows and other related matters, Risk Mitigation Accounting, Provisions, Climate-related and other uncertainties in the financial statements
Tadeu Cendon	Valor Economico (Brazilian Newspaper)	General discussion/update/relationship building	IASB projects and related topics
	Fundação de Apoio aos Comitês de Pronunciamentos Contábeis e de Sustentabilidade	General discussion/update/relationship building	IASB projects and related topics
	Comitê de pronunciamentos contábeis	General discussion/update/relationship building	Primary financial statements
Zachary Gast	US Financial Accounting Standards Board	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
June 2025			
Andreas Barckow	Ministry of Finance - China	General discussion/update/relationship building	IASB projects and related topics
	Ministry of Finance - China	General discussion/update/relationship building	IASB projects and related topics
	International Federation of Accountants	General discussion/update/relationship building	IASB projects and related topics
	European Commission	General discussion/update/relationship building	IASB projects and related topics
	Ludwig-Maximilian University Munich	General discussion/update/relationship building	IASB projects and related topics
Bertrand Perrin	Sanofi	Technical/Project-specific education/outreach	IASB projects and related topics
	Aramco	General discussion/update/relationship building	Equity method, IFRS 16 - PIR
	Association Française des Entreprises Privées	General discussion/update/relationship building	IASB projects and related topics
Bruce Mackenzie	Pan African Federation of Accountants	General discussion/update/relationship building	IASB projects and related topics
	South African Institute of Chartered Accountants	Technical/Project-specific education/outreach	IASB projects and related topics
	South African Institute of Chartered Accountants	General discussion/update/relationship building	IASB projects and related topics
	Pan African Federation of Accountants	General discussion/update/relationship building	IASB projects and related topics
	South African Institute of Chartered Accountants	General discussion/update/relationship building	IASB projects and related topics
	Aramco	General discussion/update/relationship building	Equity method, IFRS 16 - PIR
	Saudi Aramco	General discussion/update/relationship building	IASB projects and related topics
Florian Esterer	KPMG	General discussion/update/relationship building	Insurance
	Deloitte Switzerland	Technical/Project-specific education/outreach	Intangible Assets, Primary financial statements, IFRS 16 - PIR
Hagit Keren	KPMG	General discussion/update/relationship building	Insurance
Jianqiao Lu	KPMG	General discussion/update/relationship building	Insurance
	PetroChina	Technical/Project-specific education/outreach	Intangible Assets
	Ministry of Finance - China (CASC and Accounting Regulatory Department); Bank of China; China Petroleum and Chemical Corporation; Chinca Mobile Communications; BDO, EY, Deloitte; Sun Yat-sen University; Efunds Asset Management	General discussion/update/relationship building	IFRS 16 - PIR

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Nick Anderson	Investors	Technical/Project-specific education/outreach	Climate-related and other uncertainties in the financial statements
	UK Endorsement Board	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning – hyperinflation, Rate regulated activities
	European Federation of Financial Analysts Societies	Technical/Project-specific education/outreach	Intangible Assets, IFRS 16 - PIR, Cash flows and other related matters, Fourth Agenda Consultation
	Investors	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	MoF (CASC and Accounting Regulatory Department); Bank of China; China Petroleum and Chemical Corporation; China Mobile Communications; BDO, EY, Deloitte; Sun Yat-sen University; Efunds Asset Management	General discussion/update/relationship building	IFRS 16 - PIR
Patrina Buchanan	KPMG	General discussion/update/relationship building	Insurance
Rika Suzuki	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	IASB projects and related topics
	Financial Services Agency Japan	General discussion/update/relationship building	IASB projects and related topics
	Nikkei	General discussion/update/relationship building	IASB projects and related topics
	Toyota, Sony, Recruit Holdings,	General discussion/update/relationship building	IASB projects and related topics
Zachary Gast	US Securities and Exchange Commission	General discussion/update/relationship building	Primary financial statements
	European Federation of Financial Analysts Societies	Technical/Project-specific education/outreach	Intangible Assets, IFRS 16 - PIR, Cash flows and other related matters, Fourth Agenda Consultation