

| Board member           | Stakeholder  | Category   | Project   |
|------------------------|--|--|---|
| <b>July</b>            |  |  |   |
| <b>Andreas Barckow</b> | US Securities and Exchange Commission  | General discussion/update/relationship building                              |   |
|                        | EY   | General discussion/update/relationship building                              |   |
|                        | International Technical Partners   | General discussion/update/relationship building                              | Digital financial reporting, Insurance, Power Purchase Agreements, Horizon scanning - |
|                        | US Financial Accounting Standards Board  | General discussion/update/relationship building                              |   |
|                        | The Institute of Chartered Accountants of India  | General discussion/update/relationship building                              | Insurance   |
|                        | Value Balancing Alliance   | General discussion/update/relationship building                              |   |
|                        | Accounting Standards Committee of Germany  | General discussion/update/relationship building                              |   |
|                        | 50Hertz TSO GmbH, Tennet TSO GmbH, BDO Gemany, Accounting Standards Committee of Germany | General discussion/update/relationship building                              |   |
| <b>Ann Tarca</b>       | US Financial Accounting Standards Board  | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements, Provisions, Horizon scanning - segments                 |
|                        | Australian Accounting  | Technical/Project-specific   | Dynamic risk management,  |
|                        | European Financial Reporting Advisory Group  | Technical/Project-specific education/outreach other than consultative groups | IFRS 15 - PIR   |

## Stakeholder engagement register—Q3 2023

|                        |  |  |  |
|------------------------|--|--|--|
|                        | Chartered Accountants Australia and New Zealand  | Regulatory Adoption/Endorsement related discussion                           | S1 - General Sustainability-related Disclosures, S2 - Climate-related Disclosures  |
|                        | KPMG   | General discussion/update/relationship building                              | Business combinations under common control, Financial instruments with characteristics of equity   |
|                        | Deloitte   | General discussion/update/relationship building                              | S1 - General Sustainability-related Disclosures, S2 - Climate-related Disclosures  |
| <b>Bertrand Perrin</b> | Compagnie Nationale des Commissaires aux Comptes | General discussion/update/relationship building                              |  |
|                        | Business Europe                                  | Technical/Project-specific education/outreach other than consultative groups | Equity method, Business combinations under common control  |
|                        | European Securities and Markets Authority        | General discussion/update/relationship building                              | Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Business combinations under common control, IFRS 9 - narrow scope amendments - classification and measurement |
|                        | Pan African Federation of Accountants            | General discussion/update/relationship building                              |  |
| <b>Bruce Mackenzie</b> | South African Institute of Chartered Accountants | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements   |
|                        | Pan African Federation of Accountants            | General discussion/update/relationship building                              |  |
|                        | Robert Walters UK                                | General discussion/update/relationship building                              | S2 - Climate-related Disclosures   |

## Stakeholder engagement register—Q3 2023

|                           |   |  |   |
|---------------------------|---|--|---|
| <b>Florian Esterer</b>    | CFA Society Switzerland                                 | General discussion/update/relationship building                              | Primary financial statements, S1 - General Sustainability-related Disclosures                                 |
|                           | ExpertSuisse  | General discussion/update/relationship building                              |   |
|                           | US Financial Accounting Standards Board                 | General discussion/update/relationship building                              |   |
|                           | PwC   | Technical/Project-specific education/outreach other than consultative groups | Cross-cutting - other   |
|                           | KPMG  | General discussion/update/relationship building                              |   |
| <b>Jianqiao Lu</b>        | Huawei  | Technical/Project-specific education/outreach other than consultative groups | Disclosure initiative - subsidiaries without public accountability: disclosures, Primary financial statements |
| <b>Linda Mezon-Hutter</b> | US Securities and Exchange Commission                   | General discussion/update/relationship building                              |   |
|                           | Accounting Standards Board of Canada                    | Other  |   |
|                           | European Banking Authority                              | General discussion/update/relationship building                              |   |
|                           | US Financial Accounting Standards Board                 | General discussion/update/relationship building                              |   |
|                           | The Institute of Chartered Accountants of India         | General discussion/update/relationship building                              | Insurance   |
| <b>Nick Anderson</b>      | Institute of Chartered Accountants in England and Wales | General discussion/update/relationship building                              | Management commentary, IFRS 15 - PIR, Extractive activities   |
|                           | US Financial Accounting Standards Board                 | General discussion/update/relationship building                              |   |

## Stakeholder engagement register—Q3 2023

|                         |   |  |   |
|-------------------------|---|--|---|
|                         | Institute of Chartered Accountants in England and Wales | General discussion/update/relationship building                              |   |
|                         | UK Endorsement Board                                    | General discussion/update/relationship building                              | Primary financial statements, IFRS 9 - narrow scope amendments - classification and measurement, Rate regulated activities, Climate-related and other uncertainties in the financial statements |
| <b>Patrina Buchanan</b> | European Financial Reporting Advisory Group             | Technical/Project-specific education/outreach other than consultative groups | IFRS 9 - narrow scope amendments - classification and measurement   |
|                         | European Financial Reporting Advisory Group             | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements, Supplier finance arrangements, IFRS 9 - PIR impairment  |
| <b>Rika Suzuki</b>      | CFA Japan   | General discussion/update/relationship building                              | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Supplier finance arrangements   |
|                         | EY, Deloitte, KPMG and PwC                              | General discussion/update/relationship building                              |   |
|                         | PwC   | Technical/Project-specific education/outreach other than consultative groups | Horizon scanning - taxes  |
|                         | PwC   | Technical/Project-specific education/outreach other than consultative groups | Dynamic risk management   |
|                         | PwC   | General discussion/update/relationship building                              |   |
|                         | PwC   | Technical/Project-specific education/outreach other than consultative groups | Dynamic risk management   |
|                         | Financial Services Agency Japan                         | General discussion/update/relationship building                              |   |

## Stakeholder engagement register—Q3 2023

|                     |   |  |   |
|---------------------|---|--|---|
|                     | CFA Japan   | General discussion/update/relationship building                              | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Supplier finance arrangements   |
| <b>Robert Uhl</b>   | PwC   | Technical/Project-specific education/outreach other than consultative groups | Cross-cutting - other   |
| <b>Tadeu Cendon</b> | Group of Latin American Accounting Standard Setters | Technical/Project-specific education/outreach other than consultative groups | Equity method   |
|                     | Petrobras   | General discussion/update/relationship building                              | Digital financial reporting   |
|                     | Comitê de Pronunciamentos Contábeis                 | General discussion/update/relationship building                              | Primary financial statements  |
|                     | Group of Latin American Accounting Standard Setters | General discussion/update/relationship building                              | Horizon scanning - intangibles, Business combinations under common control, Primary financial statements, Business combinations - disclosures, goodwill and impairment, Equity method, Provisions |
|                     | Apimec Brazil                                       | General discussion/update/relationship building                              | Cross-cutting - other   |
| <b>Zachary Gast</b> | CFA Japan   | General discussion/update/relationship building                              | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Supplier finance arrangements   |
|                     | University of Pittsburgh                            | General discussion/update/relationship building                              | Horizon scanning - cash flows and related matters   |
|                     | CFA Institute                                       | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment  |
|                     | CFA Society New York                                | General discussion/update/relationship building                              |   |

## Stakeholder engagement register—Q3 2023

|                        |  |  |   |
|------------------------|--|--|---|
|                        | US Financial Accounting Standards Board            | General discussion/update/relationship building                              |   |
|                        | CFRA   | General discussion/update/relationship building                              | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Supplier finance arrangements |
|                        | CFA Japan  | General discussion/update/relationship building                              | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Supplier finance              |
|                        | PwC  | General discussion/update/relationship building                              | Primary financial statements, Business combinations - disclosures, goodwill and impairment                                |
|                        | Deutsche Bank                                      | Technical/Project-specific education/outreach other than consultative groups | Supplier finance arrangements   |
| <b>August</b>          |  |  |   |
| <b>Andreas Barckow</b> | PwC  | General discussion/update/relationship building                              |   |
|                        | Shanghai Stock Exchange,                           | General discussion/update/relationship building                              |   |
|                        | China Accounting Standards Committee               | General discussion/update/relationship building                              |   |
|                        | China Accounting Standards Committee               | General discussion/update/relationship building                              |   |
|                        | China Ministry of Finance                          | General discussion/update/relationship building                              |   |
|                        | China Ministry of Finance                          | General discussion/update/relationship building                              |   |
|                        | American Institute of Certified Public Accountants | Other  |   |
|                        | Shanghai Stock Exchange                            | General discussion/update/relationship building                              | IFRS 9 - narrow scope amendments - classification and measurement, Dynamic risk management                                |
|                        | PwC  | General discussion/update/relationship building                              |   |

## Stakeholder engagement register—Q3 2023

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| <b>Bertrand Perrin</b> | European Financial Reporting Advisory Group        | Technical/Project-specific education/outreach other than consultative groups | Disclosure initiative - subsidiaries without public accountability: disclosures                            |
|                        | European Commission                                | Technical/Project-specific education/outreach other than consultative groups | Disclosure initiative - subsidiaries without public accountability: disclosures, IFRS for SMEs review      |
| <b>Bruce Mackenzie</b> | Pan African Federation of Accountants              | General discussion/update/relationship building                              |  |
|                        | Rethink Capital                                    | General discussion/update/relationship building                              | Interpretations Committee submissions, Climate-related and other uncertainties in the financial statements |
|                        | Rethink Capital                                    | Technical/Project-specific education/outreach other than consultative groups | Interpretations Committee submissions  |
|                        | South African Institute of Chartered Accountants   | Technical/Project-specific education/outreach other than consultative groups | IFRS 9 - PIR impairment  |
| <b>Florian Esterer</b> | World Business Council for Sustainable Development | General discussion/update/relationship building                              | Climate-related and other uncertainties in the financial statements  |
|                        | US Financial Accounting Standards Board            | General discussion/update/relationship building                              |  |
| <b>Jianqiao Lu</b>     | PwC  | General discussion/update/relationship building                              |  |
|                        | Shanghai Stock Exchange                            | General discussion/update/relationship building                              |  |
|                        | China Accounting Standards Committee               | General discussion/update/relationship building                              |  |
|                        | China Accounting Standards Committee               | General discussion/update/relationship building                              |  |
|                        | China Ministry of Finance                          | General discussion/update/relationship building                              |  |

## Stakeholder engagement register—Q3 2023

|                           |  |   |   |
|---------------------------|--|---|---|
|                           | China Ministry of Finance  | General discussion/update/relationship building |   |
|                           | China Ministry of Finance and China Accounting Standards Committee | General discussion/update/relationship building |   |
|                           | China Ministry of Finance  | General discussion/update/relationship building |   |
|                           | China Accounting Standards Committee                               | General discussion/update/relationship building |   |
|                           | Alibaba Group  | General discussion/update/relationship building |   |
|                           | Ant Group  | General discussion/update/relationship building |   |
|                           | Shanghai Stock Exchange  | General discussion/update/relationship building | IFRS 9 - narrow scope amendments - classification and measurement, Dynamic risk management                    |
|                           | PwC  | General discussion/update/relationship building |   |
| <b>Linda Mezon-Hutter</b> | International Federation of Accountants                            | General discussion/update/relationship building | Climate-related and other uncertainties in the financial statements, Cross-cutting - connectivity IASB-ISSB   |
| <b>Nick Anderson</b>      | UK Department for Business and Trade                               | General discussion/update/relationship building | Climate-related and other uncertainties in the financial statements, Provisions                               |
|                           | UK Endorsement Board   | General discussion/update/relationship building | Climate-related and other uncertainties in the financial statements, Power Purchase Agreements, IFRS 15 - PIR |
|                           | US Financial Accounting Standards Board                            | General discussion/update/relationship building |   |
|                           | KPMG   | General discussion/update/relationship building |   |
|                           | Redington  | General discussion/update/relationship building |   |



## Stakeholder engagement register—Q3 2023

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|---------------------|---|--|---|
| <b>Rika Suzuki</b>  | EY, Deloitte, KPMG and PwC                          | General discussion/update/relationship building                              |   |
|                     | Financial Services Agency Japan                     | General discussion/update/relationship building                              |   |
|                     | PwC   | General discussion/update/relationship building                              |   |
|                     | Sony  | General discussion/update/relationship building                              | Primary financial statements  |
|                     | Japan Institute of Certified Public Accountants     | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements  |
|                     | The Life Insurance Association of Japan             | General discussion/update/relationship building                              |   |
|                     | Accounting Standards Board of Japan                 | General discussion/update/relationship building                              |   |
|                     | Financial Services Agency Japan                     | General discussion/update/relationship building                              |   |
|                     | Financial Services Agency Japan                     | General discussion/update/relationship building                              |   |
|                     | Financial Services Agency Japan                     | General discussion/update/relationship building                              |   |
|                     | Keidanren   | General discussion/update/relationship building                              | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Digital financial reporting |
|                     | Japan Institute of Life Insurance                   | Other  |   |
| <b>Robert Uhl</b>   | US Financial Accounting Standards Board             | General discussion/update/relationship building                              | Primary financial statements  |
| <b>Tadeu Cendon</b> | Brazilian Association of Listed Companies (ABRASCA) | General discussion/update/relationship building                              | Connectivity/Integration in Reporting   |

## Stakeholder engagement register—Q3 2023

|                        |   |  |   |
|------------------------|---|--|---|
| <b>Zachary Gast</b>    | American Accounting Association   | Technical/Project-specific education/outreach other than consultative groups | Horizon scanning - cash flows and related matters   |
|                        | American Accounting Association   | General discussion/update/relationship building                              |   |
|                        | American Accounting Association   | General discussion/update/relationship building                              |   |
|                        | Accounting Standards Board of Canada  | Technical/Project-specific education/outreach other than consultative groups | Horizon scanning - cash flows and related matters   |
|                        | CFA Institute   | General discussion/update/relationship building                              | Primary financial statements, IAS 12 - OECD Pillar Two narrow scope amendments                                |
|                        | PwC   | General discussion/update/relationship building                              | Primary financial statements, IAS 12 - OECD Pillar Two narrow scope amendments                                |
|                        | CFA Society New York  | General discussion/update/relationship building                              | Primary financial statements, IAS 12 - OECD Pillar Two narrow scope amendments, Supplier finance arrangements |
|                        | US Financial Accounting Standards Board   | General discussion/update/relationship building                              |   |
| <b>September</b>       |   |  |   |
| <b>Andreas Barckow</b> | International Forum of Accounting Standard Setters                              | General discussion/update/relationship building                              | IFRS 15 - PIR, Cross-cutting - connectivity IASB-ISSB   |
|                        | International Forum of Accounting Standard Setters                              | General discussion/update/relationship building                              | Climate-related and other uncertainties in the financial statements   |
|                        | External Reporting Board New Zealand and New Zealand Accounting Standards Board | General discussion/update/relationship building                              |   |
|                        | US Financial Accounting Standards Board   | General discussion/update/relationship building                              |   |

## Stakeholder engagement register—Q3 2023

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|                  | Saudi Organization for Chartered and Professional Accountants | General discussion/update/relationship building                              |               |
|                  | KPMG  | General discussion/update/relationship building                              |               |
|                  | Financial Supervisory Services Korea                          | General discussion/update/relationship building                              |               |
|                  | Accounting Standards Committee of Germany                     | General discussion/update/relationship building                              |               |
|                  | Accounting Standards Committee of Germany                     | General discussion/update/relationship building                              |               |
|                  | EY  | General discussion/update/relationship building                              |               |
|                  | EY  | General discussion/update/relationship building                              |               |
|                  | European Financial Reporting Advisory Group                   | General discussion/update/relationship building                              |               |
|                  | Financial Services and Markets Authority                      | General discussion/update/relationship building                              |               |
|                  | China Accounting Standards Committee and EY                   | General discussion/update/relationship building                              |               |
|                  | US Securities Exchange Commission                             | General discussion/update/relationship building                              |               |
|                  | European Parliament   | General discussion/update/relationship building                              |               |
|                  | Fosun, EY and China Accounting Standards Committee            | Technical/Project-specific education/outreach other than consultative groups |               |
| <b>Ann Tarca</b> | Accounting Standards Board of Canada                          | Technical/Project-specific education/outreach other than consultative groups | IFRS 15 - PIR |
|                  | US Financial Accounting Standards Board                       | General discussion/update/relationship building                              |               |

## Stakeholder engagement register—Q3 2023

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| CPA Hong Kong                                       | Technical/Project-specific education/outreach other than consultative groups | IFRS 15 - PIR   |
| Malaysian Accounting Standards Board                | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements  |
| Malaysian Accounting Standards Board                | Technical/Project-specific education/outreach other than consultative groups | IFRS for SMEs review  |
| Ministry of Finance Vietnam                         | General discussion/update/relationship building                              | Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, IAS 12 - OECD Pillar Two narrow scope amendments, IFRS 9 - PIR impairment, Connectivity/Integration in Reporting |
| European Financial Reporting Advisory Group         | Technical/Project-specific education/outreach other than consultative groups | IFRS 15 - PIR   |
| Hong Kong Institute of Chartered Public Accountants | Technical/Project-specific education/outreach other than consultative groups | IFRS 15 - PIR   |
| National Accounting Council Malaysia                | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements, IFRS for SMEs review  |
| Ministry of Finance Vietnam                         | Technical/Project-specific education/outreach other than consultative groups | IFRS 9 - narrow scope amendments - classification and measurement, Business combinations under common control, Connectivity/Integration in Reporting  |
| Ministry of Finance Vietnam                         | Technical/Project-specific education/outreach other than consultative groups |   |
| Malaysian Accounting Standards Board                | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements  |
| Malaysian Accounting Standards Board                | Technical/Project-specific education/outreach other than consultative groups | IFRS for SMEs review  |

## Stakeholder engagement register—Q3 2023

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| <b>Bertrand Perrin</b> | US Financial Accounting Standards Board       | General discussion/update/relationship building                              |  |
|                        | Confederation of Swedish Enterprise           | General discussion/update/relationship building                              | Interpretations Committee submissions  |
|                        | Confederation of Swedish Enterprise           | General discussion/update/relationship building                              | Interpretations Committee submissions  |
|                        | Fondact                                       | Technical/Project-specific education/outreach other than consultative groups |  |
|                        | Autorité des normes comptables                | General discussion/update/relationship building                              |  |
|                        | Finansinspektionen                            | General discussion/update/relationship building                              |  |
|                        | Association Française des Entreprises Privées | General discussion/update/relationship building                              |  |
|                        | Autorité des normes comptables                | General discussion/update/relationship building                              |  |
|                        | International Energy Accounting Forum         | Technical/Project-specific education/outreach other than consultative groups | Power Purchase Agreements  |
|                        | IFRS Symposium (Sweden)                       | General discussion/update/relationship building                              | Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Horizon scanning - intangibles, IFRS 15 - PIR |
|                        | Swedish Federation of Financial Analysts      | General discussion/update/relationship building                              | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements  |
| <b>Bruce Mackenzie</b> | US Financial Accounting Standards Board       | General discussion/update/relationship building                              |  |

## Stakeholder engagement register—Q3 2023

|                        |  |  |   |
|------------------------|--|--|---|
|                        | Saudi Organization for Certified Accountants | General discussion/update/relationship building                              |   |
|                        | PwC  | General discussion/update/relationship building                              |   |
|                        | Capital Markets Authority of Saudi Arabia    | General discussion/update/relationship building                              |   |
|                        | Rethink Capital                              | Technical/Project-specific education/outreach other than consultative groups | Interpretations Committee submissions   |
|                        | Confederation of Swedish Enterprise          | General discussion/update/relationship building                              | Interpretations Committee submissions   |
|                        | Confederation of Swedish Enterprise          | General discussion/update/relationship building                              | Interpretations Committee submissions   |
|                        | Swedish Federation of Financial Analysts     | General discussion/update/relationship building                              | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements |
| <b>Florian Esterer</b> | Deloitte                                     | Technical/Project-specific education/outreach other than consultative groups | IFRS 15 - PIR, Climate-related and other uncertainties in the financial statements  |
|                        | Swiss GAAP FER                               | General discussion/update/relationship building                              | SMEs – OECD Pillar Two deferred tax amendments, IFRS 15 - PIR, Primary financial statements   |
|                        | KPMG   | Technical/Project-specific education/outreach other than consultative groups | IFRS 15 - PIR, Business combinations under common control   |
|                        | EY   | General discussion/update/relationship building                              | Business combinations under common control, IFRS 15 - PIR   |
|                        | CFO Forum                                    | General discussion/update/relationship building                              |   |
|                        | US Financial Accounting Standards Board      | General discussion/update/relationship building                              |   |

## Stakeholder engagement register—Q3 2023

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|---------------------------|--|--|--|
|                           | Capital Group                                      | General discussion/update/relationship building                              | Supplier finance arrangements, IFRS 15 - PIR, Financial instruments with characteristics of equity |
|                           | CFA Institute                                      | General discussion/update/relationship building                              | Business combinations - disclosures, goodwill and impairment                                       |
| <b>Hagit Keren</b>        | US Financial Accounting Standards Board            | General discussion/update/relationship building                              |  |
| <b>Jianqiao Lu</b>        | International Forum of Accounting Standard Setters | General discussion/update/relationship building                              | Climate-related and other uncertainties in the financial statements                                |
|                           | US Financial Accounting Standards Board            | General discussion/update/relationship building                              |  |
|                           | China Accounting Standards Committee and EY        | General discussion/update/relationship building                              |  |
|                           | Shanghai Environment and Energy Exchange           | Technical/Project-specific education/outreach other than consultative groups | Horizon scanning - pollutant pricing mechanisms  |
|                           | Fosun, EY and China Accounting Standards Committee | Technical/Project-specific education/outreach other than consultative groups |  |
| <b>Linda Mezon-Hutter</b> | International Federation                           | General  | Cross-cutting - connectivity   |
|                           | European Financial Reporting Advisory Group        | Technical/Project-specific education/outreach other than consultative groups | Dynamic risk management, Primary financial statements  |
|                           | International Forum of Accounting Standard Setters | General discussion/update/relationship building                              | IFRS 15 - PIR, Cross-cutting - connectivity IASB-ISSB  |
|                           | International Forum of Accounting Standard Setters | General discussion/update/relationship building                              | Climate-related and other uncertainties in the financial statements                                |
|                           | US Financial Accounting Standards Board            | General discussion/update/relationship building                              |  |
|                           | Financial Supervisory Service Korea                | General discussion/update/relationship building                              |  |

## Stakeholder engagement register—Q3 2023

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|-------------------------|---|--|--|
|                         | US Securities Exchange Commission                       | General discussion/update/relationship building                              |  |
|                         | Accounting Standards Board of Canada                    | General discussion/update/relationship building                              |  |
|                         | UK Endorsement Board Technical Advisory Group           | General discussion/update/relationship building                              |  |
|                         | PSP Investments   | General discussion/update/relationship building                              |  |
|                         | Deloitte  | General discussion/update/relationship building                              | Primary financial statements, Business combinations - disclosures, goodwill and impairment |
| <b>Nick Anderson</b>    | International Forum of Accounting Standard Setters      | General discussion/update/relationship building                              | Climate-related and other uncertainties in the financial statements                        |
|                         | US Financial Accounting Standards Board                 | General discussion/update/relationship building                              |  |
|                         | UK Endorsement Board                                    | Regulatory Adoption/Endorsement related discussion                           | Rate regulated activities  |
|                         | Accounting Standards Board of Canada                    | Technical/Project-specific education/outreach other than consultative groups | IFRS 15 - PIR  |
|                         | CFA Institute   | General discussion/update/relationship building                              | Business combinations - disclosures, goodwill and impairment                               |
|                         | Institute of Chartered Accountants in England and Wales | General discussion/update/relationship building                              |  |
|                         | PwC   | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements   |
| <b>Patrina Buchanan</b> | US Financial Accounting Standards Board                 | General discussion/update/relationship building                              |  |
| <b>Rika Suzuki</b>      | International Forum of Accounting Standard Setters      | General discussion/update/relationship building                              | IFRS 15 - PIR, Cross-cutting - connectivity IASB-ISSB                                      |



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|---------------------|--|--|--|
|                     | US Financial Accounting Standards Board  | General discussion/update/relationship building                              |  |
|                     | PwC  | General discussion/update/relationship building                              |  |
|                     | IFRS Foundation  | Technical/Project-specific education/outreach other than consultative groups | IFRS 9 - PIR impairment  |
|                     | PwC  | Technical/Project-specific education/outreach other than consultative groups | IAS 12 - OECD Pillar Two narrow scope amendments   |
|                     | Accounting Standards Board of Japan  | General discussion/update/relationship building                              |  |
|                     | Financial Services Agency Japan, Ministry of Economy Trade and Industry Japan, XBRL Japan, Tokyo Stock Exchange, Japan Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Digital financial reporting  |
| <b>Robert Uhl</b>   | International Forum of Accounting Standard Setters   | General discussion/update/relationship building                              | IFRS 15 - PIR, Cross-cutting - connectivity IASB-ISSB  |
|                     | US Financial Accounting Standards Board  | General discussion/update/relationship building                              |  |
|                     | Equipment Leasing and Finance Association  | General discussion/update/relationship building                              | Primary financial statements, IFRS 15 - PIR, IFRS 16 - PIR, Climate-related and other uncertainties in the financial statements, Consultation on agenda priorities |
| <b>Tadeu Cendon</b> | US Financial Accounting Standards Board  | General discussion/update/relationship building                              |  |
|                     | Brazilian Institute for Corporate Governance   | General discussion/update/relationship building                              | Primary financial statements, IFRS 9 - narrow scope  |
|                     | Group of Latin American Accounting Standard Setters  | Technical/Project-specific education/outreach other than consultative groups | Equity method  |

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|---------------------|---|--|---|
|                     | Comissao de Valores Mobiliarios                     | General discussion/update/relationship building                              | Primary financial statements, Equity method, Business combinations under common control, IFRS 15 - PIR, Digital financial reporting   |
|                     | Comitê de Pronunciamentos Contábeis                 | Technical/Project-specific education/outreach other than consultative groups | Equity method   |
|                     | Brazilian Association of Listed Companies (ABRASCA) | General discussion/update/relationship building                              | Primary financial statements, IFRS 9 - narrow scope amendments - classification and measurement, IFRS 9 - PIR impairment, Climate-related and other uncertainties in the financial statements |
|                     | Colegio de Contadores del Uruguay                   | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements, IFRS for SMEs review, Disclosure initiative - subsidiaries without public accountability: disclosures   |
|                     | EY  | Technical/Project-specific education/outreach other than consultative groups | Climate-related and other uncertainties in the financial statements, IFRS 9 - narrow scope amendments - classification and measurement, Power Purchase Agreements                             |
|                     | Group of Latin American Accounting Standard Setters | Technical/Project-specific education/outreach other than consultative groups | Equity method, Rate regulated activities, Primary financial statements, Power Purchase Agreements   |
| <b>Zachary Gast</b> | US Financial Accounting Standards Board             | General discussion/update/relationship building                              |   |
|                     | Capital Group                                       | General discussion/update/relationship building                              | Supplier finance arrangements, IFRS 15 - PIR, Financial instruments with characteristics of equity  |
|                     | KPMG  | Technical/Project-specific education/outreach other than consultative groups | IFRS for SMEs review  |