

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

	Chartered Accountants Australia and New Zealand	Regulatory Adoption/Endorsement related discussion	S1 - General Sustainability- related Disclosures, S2 - Climate-related Disclosures
	КРМG	General discussion/update/relatio nship building	Business combinations under common control, Financial instruments with characteristics of equity
	Deloitte	General discussion/update/relatio nship building	S1 - General Sustainability- related Disclosures, S2 - Climate-related Disclosures
Bertrand Perrin	Compagnie Nationale des Commissaires aux Comptes	General discussion/update/relatio nship 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/relatio nship 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/relatio nship building	
Bruce Mackenzie	South African Institiute of Chartered Accountants	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Pan African Federation of Accountants	General discussion/update/relatio nship building	
	Robert Walters UK	General discussion/update/relatio nship building	S2 - Climate-related Disclosures

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

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

	CFA Japan	General discussion/update/relatio nship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Supplier finance arrangements
Robert Uhl	PwC	Technical/Project-specific education/outreach other than consultative groups	Cross-cutting - other
Tadeu Cendon	Group of Latin American Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Equity method
	Petrobras	General discussion/update/relatio nship building	Digital financial reporting
	Comitê de Pronunciamentos Contábeis	General discussion/update/relatio nship building	Primary financial statements
	Group of Latin American Accounting Standard Setters	General discussion/update/relatio nship 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/relatio nship building	Cross-cutting - other
Zachary Gast	CFA Japan	General discussion/update/relatio nship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Supplier finance arrangements
	University of Pittsburgh	General discussion/update/relatio nship 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/relatio nship building	

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

Bertrand Perrin	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
Bruce Mackenzie	Pan African Federation of Accountants	General discussion/update/relatio nship building	
	Rethink Capital	General discussion/update/relatio nship 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
Florian Esterer	World Business Council for Sustainable Development	General discussion/update/relatio nship building	Climate-related and other uncertainties in the financial statements
	US Financial Accounting Standards Board	General discussion/update/relatio nship building	
Jianqiao Lu	PwC	General discussion/update/relatio nship building	
	Shanghai Stock Exchange	General discussion/update/relatio nship building	
	China Accounting Standards Committee	General discussion/update/relatio nship building	
	China Accounting Standards Committee	General discussion/update/relatio nship building	
	China Ministry of Finance	General discussion/update/relatio nship building	

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

Rika Suzuki	EY, Deloitte, KPMG and PwC	General discussion/update/relatio nship building	
	Financial Services Agency Japan	General discussion/update/relatio nship building	
	PwC	General discussion/update/relatio nship building	
	Sony	General discussion/update/relatio nship 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/relatio nship building	
	Accounting Standards Board of Japan	General discussion/update/relatio nship building	
	Financial Services Agency Japan	General discussion/update/relatio nship building	
	Financial Services Agency Japan	General discussion/update/relatio nship building	
	Financial Services Agency Japan	General discussion/update/relatio nship building	
	Keidanren	General discussion/update/relatio nship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Digital financial reporting
	Japan Institute of Life Insurance	Other	
Robert Uhl	US Financial Accounting Standards Board	General discussion/update/relatio nship building	Primary financial statements
Tadeu Cendon	Brazilian Association of Listed Companies (ABRASCA)	General discussion/update/relatio nship building	Connectivity/Integration in Reporting

Zachary Gast	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/relatio nship building	
	American Accounting Association	General discussion/update/relatio nship 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/relatio nship building	Primary financial statements, IAS 12 - OECD Pillar Two narrow scope amendments
	PwC	General discussion/update/relatio nship building	Primary financial statements, IAS 12 - OECD Pillar Two narrow scope amendments
	CFA Society New York	General discussion/update/relatio nship building	Primary financial statements, IAS 12 - OECD Pillar Two narrow scope amendments, Supplier finance arrangements
	US Financial Accounting Standards Board	General discussion/update/relatio nship building	
September			
Andreas Barckow	International Forum of Accounting Standard Setters	General discussion/update/relatio nship building	IFRS 15 - PIR, Cross-cutting - connectivity IASB-ISSB
	International Forum of Accounting Standard Setters	General discussion/update/relatio nship building	Climate-related and other uncertainties in the financial statements
	External Reporting Board New Zealand and New Zealand Accounting Standards Board	General discussion/update/relatio nship building	
	US Financial Accounting Standards Board	General discussion/update/relatio nship building	

	Technical/Project-specific education/outreach other than consultative groups	IFRS 15 - PIR
Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
Standards Board	Technical/Project-specific education/outreach other than consultative groups	IFRS for SMEs review
Vietnam	General discussion/update/relatio nship building	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, IA 12 - OECD Pillar Two narrow scope amendments, IFRS 9 - PIR impairment, Connectivity/Integration in Reporting
Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	IFRS 15 - PIR
Chartered Public	Technical/Project-specific education/outreach other than consultative groups	IFRS 15 - PIR
Council Malaysia	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS for SMEs review
Vietnam	Technical/Project-specific education/outreach other than consultative groups	-
Vietnam	Technical/Project-specific education/outreach other than consultative groups	
Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
Standards Board	Technical/Project-specific education/outreach other than consultative groups	IFRS for SMEs review

Bertrand Perrin	US Financial Accounting Standards Board	General discussion/update/relatio nship building	
	Confederation of Swedish Enterprise	General discussion/update/relatio nship building	Interpretations Committee submissions
	Confederation of Swedish Enterprise	General discussion/update/relatio nship building	Interpretations Committee submissions
	Fondact	Technical/Project-specific education/outreach other than consultative groups	
	Autorité des normes comptables	General discussion/update/relatio nship building	
	Finansinspektionen	General discussion/update/relatio nship building	
	Association Française des Entreprises Privées	General discussion/update/relatio nship building	
	Autorité des normes comptables	General discussion/update/relatio nship building	
	International Energy Accounting Forum	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements
	IFRS Symposium (Sweden)	General discussion/update/relatio nship 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/relatio nship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements
Bruce Mackenzie	US Financial Accounting Standards Board	General discussion/update/relatio nship building	

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

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	Capital Group	General discussion/update/relatio nship building	Supplier finance arrangements, IFRS 15 - PIR, Financial instruments with characteristics of equity
	CFA Institute	General discussion/update/relatio nship building	Business combinations - disclosures, goodwill and impairment
Hagit Keren	US Financial Accounting Standards Board	General discussion/update/relatio nship building	
Jianqiao Lu	International Forum of Accounting Standard Setters	General discussion/update/relatio nship building	Climate-related and other uncertainties in the financial statements
	US Financial Accounting Standards Board	General discussion/update/relatio nship building	
	China Accounting Standards Committee and EY	General discussion/update/relatio nship 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	
Linda Mezon-	International Federation	General	Cross-cutting - connectivity
Hutter	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/relatio nship building	IFRS 15 - PIR, Cross-cutting - connectivity IASB-ISSB
	International Forum of Accounting Standard Setters	General discussion/update/relatio nship building	Climate-related and other uncertainties in the financial statements
	US Financial Accounting Standards Board	General discussion/update/relatio nship building	
	Financial Supervisory Service Korea	General discussion/update/relatio nship building	

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Standards Board		education/outreach other	
Standards Board		than consultative groups	
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	US Financial Accounting Standards Board	General discussion/update/relatio nship building	
	PwC	General discussion/update/relatio nship 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/relatio nship 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
Robert Uhl	International Forum of Accounting Standard Setters	General discussion/update/relatio nship building	IFRS 15 - PIR, Cross-cutting - connectivity IASB-ISSB
	US Financial Accounting Standards Board	General discussion/update/relatio nship building	
	Equipment Leasing and Finance Association	General discussion/update/relatio nship building	Primary financial statements, IFRS 15 - PIR, IFRS 16 - PIR, Climate-related and other uncertainties in the financial statements, Consultation on agenda priorities
Tadeu Cendon	US Financial Accounting Standards Board	General discussion/update/relatio nship building	
	Brazilian Institute for Corporate Governance	General discussion/update/relatio	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

	Comissao de Valores Mobiliarios	General discussion/update/relatio nship 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/relatio nship 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
Zachary Gast	US Financial Accounting Standards Board	General discussion/update/relatio nship building	
	Capital Group	General discussion/update/relatio nship 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