

| Board member | Stakeholder | Category | Project |
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| 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 |
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| | 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 |
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| 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 |
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| 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 | |
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| | 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 |
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| | European Commission | Technical/Project-specific education/outreach other than consultative groups | Disclosure initiative - subsidiaries without public accountability: disclosures, IFRS for SMEs review |
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| 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 | |
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| 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 | |
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| | 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 | |
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| | 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 |
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| | 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 |
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| 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 | |
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| | 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 | |
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| | 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 |
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| Hagit Keren | US Financial Accounting Standards Board | General discussion/update/relatio nship building | |
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| 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 | |
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| 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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| Accounting Standards Setters US Financial Accound Standards Board UK Endorsement I Accounting Standards Board of CanadaAccounting Standards Board of CanadaCFA Institute Accountants in En and Wales PwCPatrina BuchananUS Financial Accound Standards BoardUS Financial Accound Accountants in En and Wales Accountants in En and WalesPatrina BuchananUS Financial Accound Standards Board | | discussion/update/relatio | Business combinations - |
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| Patrina Buchanan US Financial Account US Financial Account Standards US Financial Account Standards US Financial Account Standards | | discussion/update/relatio | |
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| Patrina Buchanan US Financial Accoundants US Financial Accoundants US Financial Accoundants | | than consultative groups | |
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| Accountants in En and Wales PwC Patrina Buchanan US Financial Accounds Standards Board | | discussion/update/relatio | disclosures, goodwill and |
| Accountants in En and Wales PwC Patrina Buchanan US Financial Accounds Standards Board | | nship building | impairment |
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| Standards Board | | education/outreach other | |
| Standards Board | | than consultative groups | |
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| Rika Suzuki International Foru | | discussion/update/relatio | |
| Rika Suzuki International Foru | | nship building | |
| Rika Suzuki International Foru | | | |
| | um of | General | IFRS 15 - PIR, Cross-cutting - |
| Accounting Standa | ard | discussion/update/relatio | connectivity IASB-ISSB |
| Setters | | nship building | |
| Accounting Standa | | discussion/update/relatio | |

| | US Financial Accounting Standards Board | General discussion/update/relatio nship building | |
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| | 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 |
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| 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 |
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| 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 |