

| Board Member | Stakeholder | Category | Project |
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| July 2024 | | | |
| Andreas Barckow | CFA Japan | General discussion/update/relationship building | |
| | Accounting Standards Board of Japan | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | International Technical Partners | General discussion/update/relationship building | Business combinations - disclosures, goodwill and impairment |
| | Organismo Italiano di Contabilità | General discussion/update/relationship building | |
| | Accounting Standards Board of Japan | General discussion/update/relationship building | |
| Ann Tarca | CFA Japan | General discussion/update/relationship building | |
| | Stellenbosch University | General discussion/update/relationship building | |
| | Australian Accounting Standards Board | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment, IFRS for SMEs review, Financial instruments with characteristics of equity, IFRS 15 - PIR |
| | CPA Australia | Technical/Project-specific education/outreach other than consultative groups | |
| Bertrand Perrin | KPMG and EY | General discussion/update/relationship building | |
| | Ministry of Economy and Finance, France | General discussion/update/relationship building | |
| | Saudi Aramco | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | European Securities and Markets Authority | General discussion/update/relationship building | Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Power Purchase Agreements |
| | Johannesburg Stock Exchange | General discussion/update/relationship building | |
| | Deloitte, EY, KPMG, PwC | General discussion/update/relationship building | |
| | Wconsulting | General discussion/update/relationship building | |
| | CFO Forum | Technical/Project-specific education/outreach other than consultative groups | |
| | South African Institute of Chartered Accountants | Technical/Project-specific education/outreach other than consultative groups | |
| | FBF | Technical/Project-specific education/outreach other than consultative groups | Dynamic risk management |
| Bruce Mackenzie | PwC | General discussion/update/relationship building | |
| | Companies and Intellectual Property Commission South Africa | General discussion/update/relationship building | |
| | Public Investment Fund of Saudi Arabia | General discussion/update/relationship building | |
| | International Technical Partners | General discussion/update/relationship building | Business combinations - disclosures, goodwill and impairment |
| | Companies and Intellectual Property Commission South Africa | General discussion/update/relationship building | Digital financial reporting |
| | South African regulators, preparers and auditors | Regulatory Adoption/Endorsement related discussion | Climate-related and other uncertainties in the financial statements |
| | Johannesburg Stock Exchange | General discussion/update/relationship building | |
| | EY, Deloitte, KPMG and PwC | General discussion/update/relationship building | |
| | Wconsulting | General discussion/update/relationship building | |
| | CFO Forum | Technical/Project-specific education/outreach other than consultative groups | |
| Florian Esterer | South African Institute of Chartered Accountants | Technical/Project-specific education/outreach other than consultative groups | |
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| Florian Esterer | SwissHoldings | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| Hagit Keren | Korean Accounting Standards Board | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Keidanren | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Keidanran | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| Jianqiao Lu | Accounting Society of China, Beijing Technology and Business University | General discussion/update/relationship building | Primary financial statements, Intangible Assets, Disclosure initiative - subsidiaries without public accountability: disclosures |
| | Huawei | General discussion/update/relationship building | Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Equity method, Provisions, Climate-related and other uncertainties in the financial statements, Intangible Assets |
| Linda Mezon-Hutter | Accounting Standards Board of Japan | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | International Technical Partners | General discussion/update/relationship building | Business combinations - disclosures, goodwill and impairment |
| | Accounting Standards Board of Japan | General discussion/update/relationship building | |
| Nick Anderson | CFA Japan | General discussion/update/relationship building | |
| | Securities Analysts Association of Japan | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | UK Endorsement Board | General discussion/update/relationship building | Power Purchase Agreements, Climate-related and other uncertainties in the financial statements, Provisions |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | IFRS 15 - PIR, Intangible Assets |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | Business combinations - disclosures, goodwill and impairment, Cash flows and other related matters |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Nikkei Inc | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| | The Securities Analysts Association of Japan | General discussion/update/relationship building | |
| | Keidanren | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Keidanran | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| Patrina Buchanan | European Financial Reporting Advisory Group | Technical/Project-specific education/outreach other than consultative groups | Financial instruments with characteristics of equity, Provisions, Power Purchase Agreements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms, Intangible Assets, Primary financial statements |
| | European Financial Reporting Advisory Group | General discussion/update/relationship building | Cash flows and other related matters, IFRS 9 - PIR impairment, Disclosure initiative - subsidiaries without public accountability: disclosures |
| Rika Suzuki | CFA Japan | General discussion/update/relationship building | |
| | International Federation of Accountants, Public Interest Oversight Board, International Ethics Standards Board for Accountants, International Auditing and Assurance Standards Board, SAC, Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | Horizon scanning - going concern, Cross-cutting - connectivity IASB-ISSB |
| | Financial Services Agency Japan | General discussion/update/relationship building | |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |

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| | Securities Analysts Association of Japan | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Accounting Standards Board of Japan | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | International Auditing and Assurance Standards Board | General discussion/update/relationship building | Horizon scanning - going concern |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| | Korean Accounting Standards Board | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Accounting Standards Board of Japan | General discussion/update/relationship building | |
| | European Financial Reporting Advisory Group | Technical/Project-specific education/outreach other than consultative groups | Management commentary |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Nikkei Inc | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| | The Securities Analysts Association of Japan | General discussion/update/relationship building | |
| | Keidanren | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Japanese Institute of Certified Public Accountants, FASF | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | EY, Deloitte, KPMG and PwC | General discussion/update/relationship building | |
| | Keidanran | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
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| Robert Uhl | US Institute of Management Accountants | Technical/Project-specific education/outreach other than consultative groups | Power Purchase Agreements |
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| Tadeu Cendon | PwC | General discussion/update/relationship building | Primary financial statements, Rate regulated activities, IFRS 16 - PIR, Horizon scanning – hyperinflation |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Group of Latin American Accounting Standard Setters | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Group of Latin American Accounting Standard Setters | General discussion/update/relationship building | Financial instruments with characteristics of equity, Provisions, Power Purchase Agreements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - other emerging issues, Intangible Assets |
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| Zachary Gast | Companies and Intellectual Property Commission South Africa | General discussion/update/relationship building | |
| | American Accounting Association | General discussion/update/relationship building | Climate-related and other uncertainties in the financial statements, IFRS 9 - narrow scope amendments - classification and measurement, S2 - Climate-related Disclosures |
| | EY | General discussion/update/relationship building | Business combinations - disclosures, goodwill and impairment, Primary financial statements |
| | CFA Japan | General discussion/update/relationship building | |
| | Fidelity Forensics | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Companies and Intellectual Property Commission South Africa | General discussion/update/relationship building | Digital financial reporting |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | Business combinations - disclosures, goodwill and impairment, Cash flows and other related matters |
| | The Institute of Chartered Accountants of India | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | CFA Japan | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Keidanren | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Keidanran | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| August 2024 | | | |
| Andreas Barckow | Accounting Standards Board Canada | General discussion/update/relationship building | |
| | US Securities Exchange Commission | General discussion/update/relationship building | |
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| Ann Tarca | Financial Reporting Council Australia | Regulatory Adoption/Endorsement related discussion | Climate-related and other uncertainties in the financial statements, S2 - Climate-related Disclosures, Management commentary, Intangible Assets |
| | Australian Accounting Standards Board | Technical/Project-specific education/outreach other than consultative groups | Cash flows and other related matters, IFRS 16 - PIR, Horizon scanning - pollutant pricing mechanisms, Intangible Assets |
| | PwC | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements, Cash flows and other related matters, Interpretations Committee submissions |
| | Deloitte | Technical/Project-specific education/outreach other than consultative groups | Power Purchase Agreements, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, Provisions |
| | Chartered Accountants Australia and New Zealand | Technical/Project-specific education/outreach other than consultative groups | IFRS 16 - PIR, Digital Taxonomy – IFRS 18, Power Purchase Agreements, Climate-related and other uncertainties in the financial statements, Interpretations Committee submissions |
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| Bruce Mackenzie | Pan African Federation of Accountants | Technical/Project-specific education/outreach other than consultative groups | Climate-related and other uncertainties in the financial statements |
| | Association of Chartered Certified Accountants Mauritius | Technical/Project-specific education/outreach other than consultative groups | |
| | Public Investment Fund of Saudi Arabia | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | South African Institute of Chartered Accountants | Technical/Project-specific education/outreach other than consultative groups | Interpretations Committee submissions |
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| Florian Esterer | Korean Accounting Association | Technical/Project-specific education/outreach other than consultative groups | Climate-related and other uncertainties in the financial statements, S2 - Climate-related Disclosures |
| | Korea Accounting Institute | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment, Primary financial statements |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| | Baloise | Technical/Project-specific education/outreach other than consultative groups | Intangible Assets |
| | Accounting Standards Committee of Germany | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | Climate-related and other uncertainties in the financial statements, Intangible Assets, Cash flows and other related matters |
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| Hagit Keren | Israeli Capital Market Authority | General discussion/update/relationship building | |
| | Israeli Security Authority | General discussion/update/relationship building | |
| | Israeli Accounting Standards Board | General discussion/update/relationship building | |
| | International Organization of Securities Commissions | Technical/Project-specific education/outreach other than consultative groups | Intangible Assets |
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| Linda Mezon-Hutter | US Securities and Exchange Commission | General discussion/update/relationship building | |
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| Nick Anderson | UK Endorsement Board | General discussion/update/relationship building | Power Purchase Agreements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms, Dynamic risk management |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | Climate-related and other uncertainties in the financial statements, Intangible Assets, Cash flows and other related matters |
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| Patrina Buchanan | KPMG | Other | Primary financial statements |
| Rika Suzuki | Deloitte, EY, KPMG and PwC | Technical/Project-specific education/outreach other than consultative groups | Power Purchase Agreements |
| | The Life Insurance Association of Japan | General discussion/update/relationship building | |
| | EY | Other | |
| | 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 | |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| | Public Investment Fund of Saudi Arabia | Technical/Project-specific education/outreach other than consultative groups | Business combinations - disclosures, goodwill and impairment |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| | EY, Deloitte, KPMG and PwC | General discussion/update/relationship building | |
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| Robert Uhl | US Securities and Exchange Commission | General discussion/update/relationship building | Primary financial statements |
| Zachary Gast | American Accounting Association | General discussion/update/relationship building | Primary financial statements |
| | Bloomberg | General discussion/update/relationship building | Digital financial reporting |
| | Temple University | Technical/Project-specific education/outreach other than consultative groups | Intangible Assets |
| | US Securities and Exchange Commission | General discussion/update/relationship building | Primary financial statements |
| | University of California - Sacramento | General discussion/update/relationship building | Digital financial reporting |
| | Australian Accounting Standards Board | General discussion/update/relationship building | Cash flows and other related matters, IFRS 16 - PIR, Horizon scanning - pollutant pricing mechanisms |
| | American Accounting Association | General discussion/update/relationship building | Primary financial statements, Cash flows and other related matters |
| | American Accounting Association | General discussion/update/relationship building | Primary financial statements |
| | American Accounting Association | General discussion/update/relationship building | Climate-related and other uncertainties in the financial statements, Power Purchase Agreements, IFRS 9 - narrow scope amendments - classification and measurement |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | Climate-related and other uncertainties in the financial statements, Intangible Assets, Cash flows and other related matters |
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| September 2024 | | | |
| Andreas Barckow | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | Asian-Oceanian Standard-Setters Group | Technical/Project-specific education/outreach other than consultative groups | Dynamic risk management |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | Power Purchase Agreements |
| | International Federation of Accountants | General discussion/update/relationship building | |
| | ECON, European Parliament | General discussion/update/relationship building | |
| | AlphaTensor | Other | Digital Taxonomy – IFRS 18 |
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| Ann Tarca | European Financial Reporting Advisory Group | General discussion/update/relationship building | |
| | Japan Association International Accounting Studies | Technical/Project-specific education/outreach other than consultative groups | IFRS 16 - PIR |
| | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | Asian-Oceanian Standard-Setters Group | Technical/Project-specific education/outreach other than consultative groups | Dynamic risk management |
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| AlphaTensor | Other | Other | Digital Taxonomy – IFRS 18 |
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| Bertrand Perrin | Association Française des Entreprises Privées | General discussion/update/relationship building | |
| | European Securities and Markets Authority | Technical/Project-specific education/outreach other than consultative groups | Equity method |
| | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | Ministry of Economy and Finance, France | General discussion/update/relationship building | Provisions, Climate-related and other uncertainties in the financial statements, Management commentary |
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| LVMH | | Technical/Project-specific education/outreach other than consultative groups | IFRS 16 - PIR |
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| Bruce Mackenzie | Public Investment Fund of Saudi Arabia | Technical/Project-specific education/outreach other than consultative groups | Equity method, Disclosure initiative - subsidiaries without public accountability: disclosures |
| | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | AlphaTensor | Other | Digital Taxonomy – IFRS 18 |
| | EY | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements, Business combinations - disclosures, goodwill and impairment |
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| Florian Esterer | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | Cash flows and other related matters, Business combinations - disclosures, goodwill and impairment, Dynamic risk management, Amortised cost |
| | AlphaTensor | Other | Digital Taxonomy – IFRS 18 |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Securities Analysts Association of Japan | General discussion/update/relationship building | |
| | CFA Society Japan | General discussion/update/relationship building | |
| | Fast Retailing | General discussion/update/relationship building | |
| | PwC | General discussion/update/relationship building | |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Deloitte, EY, KPMG and PwC | General discussion/update/relationship building | |
| | Financial Services Agency Japan | General discussion/update/relationship building | |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| Keidanren | | General discussion/update/relationship building | |
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| Accounting Standards Board of Japan | | General discussion/update/relationship building | |
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| Malaysian Accounting Standards Board | | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
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| Hagit Keren | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | Asian-Oceanian Standard-Setters Group | Technical/Project-specific education/outreach other than consultative groups | Dynamic risk management |
| | Accounting Standards Board of Canada | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements, Insurance, Climate-related and other uncertainties in the financial statements |
| | Accounting Standards Board of Canada | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements, Climate-related and other uncertainties in the financial statements |
| | AlphaTensor CPA Canada | Other Technical/Project-specific education/outreach other than consultative groups | Digital Taxonomy – IFRS 18 Primary financial statements |
| | Alberta Securities Commission | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements, Business combinations - disclosures, goodwill and impairment |
| Jianqiao Lu | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | Asian-Oceanian Standard-Setters Group | Technical/Project-specific education/outreach other than consultative groups | Dynamic risk management |
| | AlphaTensor | Other | Digital Taxonomy – IFRS 18 |
| Linda Mezon-Hutter | EY | General discussion/update/relationship building | Business combinations - disclosures, goodwill and impairment |
| | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | International Internal Audit Standards Board of the Institute of Internal Auditors | General discussion/update/relationship building | |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | Power Purchase Agreements |
| | AlphaTensor | Other | Digital Taxonomy – IFRS 18 |
| | CPA Canada EY | General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups | Primary financial statements, Business combinations - disclosures, goodwill and impairment |
| Nick Anderson | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | US Financial Accounting Standards Board | General discussion/update/relationship building | Cash flows and other related matters, Business combinations - disclosures, goodwill and impairment, Dynamic risk management, Amortised cost |
| | AlphaTensor | Other | Digital Taxonomy – IFRS 18 |
| | Corporate Reporting Users' Forum UK | Technical/Project-specific education/outreach other than consultative groups | Climate-related and other uncertainties in the financial statements |
| | UK Endorsement Board | General discussion/update/relationship building | Power Purchase Agreements |
| Patrina Buchanan | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | European Financial Reporting Advisory Group | Regulatory Adoption/Endorsement related discussion | Annual improvements |
| | The Swedish Society of Financial Analysts | General discussion/update/relationship building | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements |
| | Confederation of Swedish Enterprise | General discussion/update/relationship building | Intangible Assets, IFRS 16 - PIR, Connectivity/Integration in Reporting, Interpretations Committee submissions |
| | FAR IFRS Symposium | General discussion/update/relationship building | Primary financial statements, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements, Intangible Assets, Cash flows and other related matters, Financial instruments with characteristics of equity |
| Rika Suzuki | Japan Association International Accounting Studies | Technical/Project-specific education/outreach other than consultative groups | IFRS 16 - PIR |
| | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | Asian-Oceanian Standard-Setters Group | Technical/Project-specific education/outreach other than consultative groups | Dynamic risk management |
| | World Intellectual Property Organization | Technical/Project-specific education/outreach other than consultative groups | Intangible Assets |
| | AlphaTensor | Other | Digital Taxonomy – IFRS 18 |
| | Integrated Reporting Communities | General discussion/update/relationship building | Connectivity/Integration in Reporting |
| | Bloomberg | Technical/Project-specific education/outreach other than consultative groups | Digital financial reporting, Digital Taxonomy – IFRS 18, ISSB Taxonomy |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| | Securities Analysts Association of Japan | General discussion/update/relationship building | |
| | CFA Society Japan | General discussion/update/relationship building | |
| | Fast Retailing | General discussion/update/relationship building | |
| | PwC | General discussion/update/relationship building | |
| | Japanese Institute of Certified Public Accountants | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| Robert Uhl | Deloitte, EY, KPMG and PwC | General discussion/update/relationship building | |
| | Financial Services Agency Japan | General discussion/update/relationship building | |
| | Keidanren | General discussion/update/relationship building | |
| | Accounting Standards Board of Japan | General discussion/update/relationship building | |
| | Malaysian Accounting Standards Board | Technical/Project-specific education/outreach other than consultative groups | Primary financial statements |
| Tadeu Cendon | Group of Latin American Accounting Standard Setters | Technical/Project-specific education/outreach other than consultative groups | Interpretations Committee submissions |
| | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | European Financial Reporting Advisory Group | Regulatory Adoption/Endorsement related discussion | Climate-related and other uncertainties in the financial statements |
| | Equiment Leasing and Finance Association | General discussion/update/relationship building | IFRS 16 - PIR, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements |
| | AlphaTensor | Other | Digital Taxonomy – IFRS 18 |

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| | International Forum of Accounting Standard Setters | General discussion/update/relationship building | Power Purchase Agreements, Provisions, Intangible Assets, Cash flows and other related matters, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements |
| | Comitê de pronunciamentos contábeis | Technical/Project-specific education/outreach other than consultative groups | Equity method |
| | Comitê de pronunciamentos contábeis | General discussion/update/relationship building | Horizon scanning – hyperinflation, Disclosure initiative - subsidiaries without public accountability: disclosures |
| | Institute of Brazilian Independent Auditors | General discussion/update/relationship building | Climate-related and other uncertainties in the financial statements, S1 - General Sustainability-related Disclosures, S2 - Climate-related Disclosures |
| | AlphaTensor | Other | Digital Taxonomy – IFRS 18 |
| Zachary Gast | US Financial Accounting Standards Board | General discussion/update/relationship building | Cash flows and other related matters, Business combinations - disclosures, goodwill and impairment, Dynamic risk management, Amortised cost |
| | AlphaTensor | Other | Digital Taxonomy – IFRS 18 |
| | Bloomberg | Technical/Project-specific education/outreach other than consultative groups | Digital financial reporting, Digital Taxonomy – IFRS 18, ISSB Taxonomy |
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