

Stakeholder engagement register - Q3 2025



Board Member	Stakeholder	Meeting purpose	Subject(s) covered
July 2025			
Andreas Barckow	International Auditing and Assurance Standards Board	General discussion/update/relationship building	IASB projects and related topics
	UK Endorsement Board	General discussion/update/relationship building	Rate regulated activities
	Edward Knapp - Individual	General discussion/update/relationship building	IASB projects and related topics
	David Pitt-Watson	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	Korean Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	Securities Exchange Commission	General discussion/update/relationship building	IASB projects and related topics
	International Technical Partners	General discussion/update/relationship building	Primary financial statements
	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
Bertrand Perrin	Association pour la participation des entreprises françaises à l'harmonisation comptable internationale	Technical/Project-specific education/outreach	Primary financial statements
	French embassy in the UK / French Ministry of Economy and Finance - Directorate General of the Treasury	General discussion/update/relationship building	IASB projects and related topics
	Autorité des Normes comptables	Technical/Project-specific education/outreach	IFRS 16 - PIR
	BNP Paribas	General discussion/update/relationship building	IASB projects and related topics
	French embassy in the UK	General discussion/update/relationship building	IASB projects and related topics
	Autorité des Normes comptables	Technical/Project-specific education/outreach	Interpretations Committee submissions
	AXA	General discussion/update/relationship building	IASB projects and related topics
	Korean Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	Société Générale	General discussion/update/relationship building	IASB projects and related topics
	KPMG Japan & EY France	Technical/Project-specific education/outreach	IASB projects and related topics
	European Securities and Markets Authority	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, IFRS 16 - PIR
Bruce Mackenzie	Canadian Accounting Standards Board	Technical/Project-specific education/outreach	IASB projects and related topics
	Institute of Chartered Accountants of Namibia	Technical/Project-specific education/outreach	IASB projects and related topics
	PwC Middle east	General discussion/update/relationship building	IASB projects and related topics
	Pan African Federation of Accountants	General discussion/update/relationship building	IASB projects and related topics
	Pan African Federation of Accountants	Other	IASB projects and related topics
	South African Institute of Chartered Accountants	Technical/Project-specific education/outreach	IASB projects and related topics
	Pan African Federation of Accountants	Technical/Project-specific education/outreach	IFRS 16 - PIR
	South African Institute of Chartered Accountants	Technical/Project-specific education/outreach	IFRS 16 - PIR
Florian Esterer	US Securities and Exchange Commission	Technical/Project-specific education/outreach	Digital Taxonomy – IFRS 18,
	US Financial Accounting Standards Board	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters
	UK Endorsement Board	Technical/Project-specific education/outreach	Rate regulated activities,
	CFA Institute	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets
Hagit Keren	S&P Ratings	General discussion/update/relationship building	Insurance
Jianqiao Lu	Ministry of Finance, PR China	Technical/Project-specific education/outreach	Intangible Assets

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
Linda Mezon-Hutter	US Securities Exchange Commission	General discussion/update/relationship building	IASB projects and related topics
	BDO	Technical/Project-specific education/outreach	Fourth Agenda Consultation, Climate-related and other uncertainties in the financial statements
	Accounting Standards Board of Canada	General discussion/update/relationship building	IASB projects and related topics
	International Technical Partners	General discussion/update/relationship building	Primary financial statements
	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
Nick Anderson	Association pour la participation des entreprises françaises à l'harmonisation comptable internationale	Technical/Project-specific education/outreach	Primary financial statements
	Hong Kong CFOs	General discussion/update/relationship building	Primary financial statements, Intangible Assets, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Fourth Agenda Consultation
	RBC Global Asset Management	General discussion/update/relationship building	Cash flows and other related matters, Equity method, Intangible Assets, IFRS 16 - PIR
	UK Shareholders Association	Technical/Project-specific education/outreach	Cash flows and other related matters, Equity method, Intangible Assets
	GMT Research	General discussion/update/relationship building	Primary financial statements, Intangible Assets, Cash flows and other related matters
	Hong Kong Stock Exchange	General discussion/update/relationship building	Primary financial statements, Cash flows and other related matters, Intangible Assets, Climate-related and other uncertainties in the financial statements
	Chartered Alternative Investment Analyst Association	General discussion/update/relationship building	Primary financial statements, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements
	Goldman Sachs	Technical/Project-specific education/outreach	Primary financial statements
	Asia Corporate Governance Network	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements
	CFA Society Hong Kong	General discussion/update/relationship building	Primary financial statements, Cash flows and other related matters, Intangible Assets
	CFA Institute [Hong Kong]	General discussion/update/relationship building	Primary financial statements, Cash flows and other related matters, Intangible Assets, Climate-related and other uncertainties in the financial statements
	US Financial Accounting Standards Board	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters
	UK Endorsement Board	Technical/Project-specific education/outreach	Rate regulated activities
	UK Endorsement Board	General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability: disclosures, Cash flows and other related matters, Fourth Agenda Consultation
	CFA Institute	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets
Patrina Buchanan	S&P Ratings	General discussion/update/relationship building	Insurance
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach	Provisions, Rate regulated activities, Horizon scanning – hyperinflation, Business combinations - disclosures, goodwill and impairment
Rika Suzuki	Aoyama University	General discussion/update/relationship building	IFRS for SMEs Activities
	Nikkei	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment
	Financial Services Agency Japan	General discussion/update/relationship building	General IASB Updates
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	General IASB Updates
Robert Uhl	US Securities Exchange Commission	General discussion/update/relationship building	IASB projects and related topics
	Ontario Securities Commission	Other	Climate-related and other uncertainties in the financial statements
Zachary Gast	CFA Institute	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
August 2025			
Bruce Mackenzie	University of the Witwatersrand	General discussion/update/relationship building	IASB projects and related topics
Hagit Keren	Malaysian Accounting Standards Board	Technical/Project-specific education/outreach	IFRS 16 - PIR
Jianqiao Lu	Hong Kong Institute of Certified Public Accountants	Technical/Project-specific education/outreach	IFRS 16 - PIR
Linda Mezon-Hutter	Korean Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	American Accounting Association	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters
Rika Suzuki	Government Pension Investment Fund	General discussion/update/relationship building	Relationship building
	Securities Analysts Association of Japan	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Intangible Assets
	Financial Services Authority Japan	General discussion/update/relationship building	General IASB updates
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Relationship building
	KPMG	General discussion/update/relationship building	General IASB updates
	FSA Japan, METI Ministry of Economy, Trade and Industry (Japan), XBRL Japan, Japanese Institute of Certified Public Accountants, Financial Accounting Standards Forum Japan, Keidanren	Other	Digital financial reporting
	Sumitomo Life Insurance Company	General discussion/update/relationship building	Relationship building
	Financial Services Authority Japan	General discussion/update/relationship building	General IASB updates
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	General IASB updates
Robert Uhl	Ontario Securities Commission	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	US Securities and Exchange Commission	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets, Equity method, Business combinations - disclosures, goodwill and impairment
Zachary Gast	Colegio Guadalajara de Contabilidad	General discussion/update/relationship building	IFRS 18, Cash Flows, Intangible Assets
	US Securities and Exchange Commission	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets, Equity method, Business combinations - disclosures, goodwill and impairment
	American Accounting Association	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
September 2025			
Andreas Barckow	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning - other emerging issues
	US Securities Exchange Commission	General discussion/update/relationship building	IASB projects and related topics
	Australian Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	International Valuation Standards Council	General discussion/update/relationship building	IASB projects and related topics
	Accounting Standards Board of Canada	General discussion/update/relationship building	IASB projects and related topics
	External Reporting Board	General discussion/update/relationship building	IASB projects and related topics
	KPMG US	General discussion/update/relationship building	Fourth Agenda Consultation
	UK Endorsement Board	Technical/Project-specific education/outreach	Rate regulated activities
	Financial Stability Board	General discussion/update/relationship building	General IASB updates
	Financial Stability Board	General discussion/update/relationship building	General IASB updates
Bertrand Perrin	BusinessEurope	Technical/Project-specific education/outreach	Financial instruments with characteristics of equity
	European Financial Reporting Advisory Group - Technical Expert Group	Regulatory Adoption/Endorsement related discussion	Disclosure initiative - subsidiaries without public accountability: disclosures, Rate regulated activities, Dynamic risk management, Cash flows and other related matters
	Financial Accounting Standards Board	General discussion/update/relationship building	General IASB updates
	French Ministry of Economy and Finance - Directorate General of the Treasury	General discussion/update/relationship building	General IASB updates
	Association Française des Entreprises Privées	General discussion/update/relationship building	General IASB updates
	Pan African Federation of Accountants	General discussion/update/relationship building	General IASB updates
	Autorité des Normes comptables	Technical/Project-specific education/outreach	Dynamic risk management
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning - other emerging issues
	Autorité des normes comptables	Technical/Project-specific education/outreach	IFRS 16 - PIR
	IHG	Technical/Project-specific education/outreach	IFRS 16 - PIR
	Business Europe	Technical/Project-specific education/outreach	Equity method
Bruce Mackenzie	Accounting and Auditing Regulator (Cambodia)	General discussion/update/relationship building	General IASB updates
	Pan African Federation of Accountants	General discussion/update/relationship building	General IASB updates
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning - other emerging issues
	African Forum of Independent Accounting and Auditing Regulators	Other	General IASB updates
	Pan African Federation of Accountants	General discussion/update/relationship building	General IASB updates
Florian Esterer	Financial Reporting Council UK	General discussion/update/relationship building	Digital Taxonomy – IFRS 18
	Deutsches Rechnungslegungs Standards Committee, Austrian Financial Reporting and Auditing Committee	Technical/Project-specific education/outreach	IFRS 16 - PIR
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning - other emerging issues
	Willis Towers Watson	General discussion/update/relationship building	Insurance, Dynamic risk management
	University of New South Wales Business School	General discussion/update/relationship building	General IASB updates
	Confederation of Swedish Enterprise	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets, Provisions, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Fourth Agenda Consultation
	Swedish Society of Financial Analysts	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters, Business combinations - disclosures, goodwill and impairment
	FAR IFRS Symposium (Sweden)	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters, Provisions, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment
	UK Endorsement Board	Technical/Project-specific education/outreach	Rate regulated activities

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
Hagit Keren	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning - other emerging issues
	Asian-Oceanian Standard-Setters Group	Technical/Project-specific education/outreach	IFRS 16 - PIR, Primary financial statements
	Willis Towers Watson	General discussion/update/relationship building	Insurance, Dynamic risk management
Jianqiao Lu	China Accounting Standards Committee	Technical/Project-specific education/outreach	IFRS 16 - PIR
Linda Mezon-Hutter	US Financial Accounting Standards Board	General discussion/update/relationship building	General IASB updates
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning - other emerging issues
	Asian-Oceanian Standard-Setters Group	Technical/Project-specific education/outreach	IFRS 16 - PIR, Primary financial statements
	UNSW Business School - Sydney	General discussion/update/relationship building	General IASB updates
	ElIASM, University of Modena and Reggio Emilia	General discussion/update/relationship building	General IASB updates
	ElIASM, University of Modena and Reggio Emilia	General discussion/update/relationship building	General IASB updates
Nick Anderson	UK Endorsement Board	Technical/Project-specific education/outreach	Rate regulated activities
	Falcon Windsor	General discussion/update/relationship building	Management commentary
	UK Endorsement Board	General discussion/update/relationship building	Intangible Assets
	KPMG Austria	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Rate regulated activities, Dynamic risk management
	Takeover Panel	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment,
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	China Accounting Standards Committee	Technical/Project-specific education/outreach	IFRS 16 - PIR
	UK Endorsement Board	Technical/Project-specific education/outreach	Rate regulated activities
	The 100 Group	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Fourth Agenda Consultation, IFRS 16 - PIR
	Corporate Reporting Users' Forum	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, IFRS 16 - PIR, Management commentary
	Investors	Technical/Project-specific education/outreach	Climate-related and other uncertainties in the financial statements
	keidanren	Technical/Project-specific education/outreach	Climate-related and other uncertainties in the financial statements
Patrina Buchanan	Institute of Accountants and Certified Accountants in Macedonia	General discussion/update/relationship building	General IASB updates
	Moody's	General discussion/update/relationship building	Cash flows and other related matters
	Chartered Institute of Public Finance and Accountancy	Technical/Project-specific education/outreach	General IASB updates
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning - other emerging issues
	Willis Towers Watson	General discussion/update/relationship building	Insurance, Dynamic risk management
Rika Suzuki	PwC	General discussion/update/relationship building	Relationship building
	Nikkei	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	Japan Institute of Life Insurance	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	Toyota, Sony, Recruit Holdings, Nissay Asset Management, Invesco, JPMorgan Asset Management	General discussion/update/relationship building	Connected information
	International Valuation Standards Council	General discussion/update/relationship building	Fair value financial reporting
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning - other emerging issues
	Asian-Oceanian Standard-Setters Group	Technical/Project-specific education/outreach	IFRS 16 - PIR, Primary financial statements
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach	IFRS 16 - PIR
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	Keidanren	Technical/Project-specific education/outreach	Climate-related and other uncertainties in the financial statements
	World Intellectual Property Organisation	General discussion/update/relationship building	Intangible Assets

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Robert Uhl	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning - other emerging issues
	US Financial Accounting Standards Board	Technical/Project-specific education/outreach	IFRS 16 - PIR
	Financial Executives International	General discussion/update/relationship building	S1 - General Sustainability-related Disclosures, S2 - Climate-related Disclosures, Intangible Assets, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements
Tadeu Cendon	Malaysian Accounting Standards Board	General discussion/update/relationship building	General IASB updates
	Group of Latin American Accounting Standard Setters	General discussion/update/relationship building	General IASB updates
	Itau Unibanco	Technical/Project-specific education/outreach	Dynamic risk management
	Brazilian US Securities and Exchange Commission	General discussion/update/relationship building	General IASB updates
	Banco Central de la República Argentina	General discussion/update/relationship building	Dynamic risk management, Amortised cost, Financial instruments with characteristics of equity
	Foundation Institute of Accounting, Actuarial and Financial Research	General discussion/update/relationship building	Equity method, IFRS 16 - PIR
	Comisión Nacional de Valores (Argentina)	General discussion/update/relationship building	Equity method, Primary financial statements
	Accounting Academy of Sao Paulo - APM	Technical/Project-specific education/outreach	Intangible Assets
	Consejo Profesional de Ciencias Económicas de la Ciudad Autónoma de Buenos Aires	General discussion/update/relationship building	General IASB updates
	Associação de Investidores no Mercado de Capitais	General discussion/update/relationship building	Digital financial reporting
	BTG Pactual Investment Bank	Technical/Project-specific education/outreach	General IASB updates
	Bradesco BBA	Technical/Project-specific education/outreach	General IASB updates
	Bradesco	General discussion/update/relationship building	Dynamic risk management, Primary financial statements
Zachary Gast	Federación Argentina de Consejos Profesionales de Ciencias Económicas	General discussion/update/relationship building	Primary financial statements, IFRS 16 - PIR, Equity method
	European Leveraged Finance Association	General discussion/update/relationship building	Financial instruments with characteristics of equity, Intangible Assets, Cash flows and other related matters
	Moody's	General discussion/update/relationship building	Cash flows and other related matters
	US Securities and Exchange Commission	General discussion/update/relationship building	Standard-setting, Cryptocurrency (case study)
	International Forum of Accounting Standard Setters	General discussion/update/relationship building	Fourth Agenda Consultation, Horizon scanning - other emerging issues
	Asian-Oceanian Standard-Setters Group	Technical/Project-specific education/outreach	IFRS 16 - PIR, Primary financial statements
	Itau Unibanco	Technical/Project-specific education/outreach	Dynamic risk management
	Brazilian US Securities and Exchange Commission	General discussion/update/relationship building	Primary financial statements
	Banco Central de la República Argentina	General discussion/update/relationship building	Dynamic risk management, Amortised cost, Financial instruments with characteristics of equity
	Foundation Institute of Accounting, Actuarial and Financial Research	General discussion/update/relationship building	Equity method, IFRS 16 - PIR
	Comisión Nacional de Valores (Argentina)	General discussion/update/relationship building	Equity method, Primary financial statements
	Accounting Academy of Sao Paulo - APM	Technical/Project-specific education/outreach	Intangible Assets
	Consejo Profesional de Ciencias Económicas de la Ciudad Autónoma de Buenos Aires	General discussion/update/relationship building	General IASB updates
	Associação de Investidores no Mercado de Capitais	General discussion/update/relationship building	Digital financial reporting
	Bradesco	General discussion/update/relationship building	Dynamic risk management, Primary financial statements
	Federación Argentina de Consejos Profesionales de Ciencias Económicas	General discussion/update/relationship building	Primary financial statements, IFRS 16 - PIR, Equity method