# Stakeholder engagement register—Q4 2021

Board Member	Category	Stakeholder
October		
Nick Anderson	Sustainability-related reporting	World Economic Forum
	General discussion	Institute of Chartered Accountants in England and Wales
	General discussion	Financial Accounting Standards Board (US)
	Outreach, Management Commentary	Financial Reporting Council
	General update	UK Shareholders' Association
Andreas Barckow	General update	Autorité des normes comptables
	Presentation/speech	IMA France
	General update	Association Française des Entreprises Privées
	General update	European Financial Reporting Advisory Group
	General update	Directoraat-Generaal Financiële stabiliteit, financiële diensten en kapitaalmarkten
	Participate in/ attend an	European Petrochemical Association
	external event	Financial Accounting Oten dende Deend (UC)
	General update	Financial Accounting Standards Board (US)
	Presentation/speech General discussion	Korea Accounting Standards Board Global Reporting Initiative
	General update	Financial Stability Board
	General update	German Insurance Association
	Outreach, Management	Deutsches Rechnungslegungs Standards Committee
Tadeu Cendon	Presentation/speech,	Brazilian Academy of Management
	General update	
	General update	Brazilian Association of Executives in Finance, Administration and Accounting
	Presentation/speech	Group of Latin American Accounting Standard Setters
	Outreach, Management	Brazilian Institute of Investors Relations
	Commentary	
	Outreach, Management Commentary	Brazilian Accounting Pronouncements Committee
	Outreach, Management Commentary	Group of Latin American Accounting Standard Setters
	Presentation/speech,	Mackenzie University
	General update	
	Presentation/speech, General update	Conferencia Interamericana de Contabilidad
	Outreach, Standards-level Review of Disclosures	Group of Latin American Accounting Standard Setters
Zachary Gast	Participate in/ attend an external event	Corporate Reporting Users' Forum
Sue Lloyd	General discussion	BDO, Deloitte, EY, Grant Thornton, KPMG, PWC, Mazars,
	General update IFRS 9	European Banking Authority
	Participate in/attend	International Institute of Finance
	an external event	Papel Accounting and Auditing Expert Crown
	Dynamic Risk Management	Basel Accounting and Auditing Expert Group
Jianqiao Lu	Participate in/attend an external event	IFR4NPO
	Participate in/attend an external event	The China-Japan-Korea Accounting Standards Setters Meeting
	Outreach, Management Commentary	China Accounting Standards Committee
Bruce Mackenzie	General discussion	Association of Certified Chartered Accountants
	Outreach, Subsidiaries without Public Accountability	Accountancy Europe
	Outreach, Subsidiaries without Public Accountability	European Financial Reporting Advisory Group
	Outreach, Management Commentary	Johannesburg Stock Exchange
	Outreach, Subsidiaries without Public Accountability	Deloitte
	General discussion	Pan African Federation of Accountants
	General discussion	South African Institute of Chartered Accountants
	Outreach, PIR IFRS 9	Singapore Actuarial Society

## Stakeholder engagement register—Q4 2021

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Board Member	Category	Stakeholder
Bertrand Perrin	Outreach, Dynamic Risk	PwC
	Management	
	Outreach, IFRS 17	AXA
	General discussion	Autorité des normes comptables
	General discussion	Association Française des Entreprises Privées
	Presentation/speech	IMA France
	General discussion	Pan African Federation of Accountants
	Outreach, PIR IFRS 10/11/12	
	Participate in/ attend an	European Financial Reporting Advisory Group
	external event	
	General discussion	Ministère de l'Economie, des Finances et de la Relance, Direction Générale du Trésor,
		Service du Financement de l'Economie
	Outreach, Standards-level	Cap Group
	Review of Disclosures	
Tom Scott	Presentation/speech	Canadian Academic Accounting Association
Rika Suzuki	General update	Financial Services Agency Japan
	General update	Deloitte, PwC, KPMG, EY
	General update	Institute of Chartered Accountants in England and Wales
	Presentation/speech	Japanese Association for International Accounting Studies
	General update	Keidanren
	General update, General	Japanese Institute of Certified Public Accountants
	discussion	
	Outreach, IFRS 17, IFRS	Internet Disclosure Co. Ltd., KPMG
	Taxonomy	
	General update	PwC
	Contral apacto	
	Participate in/ attend an	China Accounting Standards Committee, Accounting Standards Board of Japan, Korean
	external event	Accounting Standards Board, Hong Kong Institute of Certified Public Accountants
	Participate in/ attend an	Japan Institute of Life Insurance
	external event	
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	General discussion	Accounting Standards Board of Japan
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	Outreach, IFRS Taxonomy	Pronexus Inc., KPMG
	Outreach, Subsidiaries	Malaysian Accounting Standards Board, Institute of Chartered Accountants India
	without Public Accountability	<b>y</b>
Ann Tarca	Outreach, IFRS 17	Australian Accounting Standards Board
	Outreach, IFRS 17	Deloitte
	Outreach, IFRS 17	PwC
	Outreach, Management	Australian Accounting Standards Board stakeholders
	Commentary	5
	Outreach, BCUCC	Singapore Institute of Chartered Accountants, Korean Institute of Certified Public
	,	Accountants, Japanese Institute of Certified Public Accountants
	Outreach, IFRS 17	Taiwan Insurance Institute
	Outreach, Subsidiaries	Malaysian Accounting Standards Board, Institute of Chartered Accountants India
	without Public Accountability	
	General discussion	Australian Accounting Standards Board
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	Outreach, PIR IFRS 9	European Accounting Association
Mary Tokar	Outreach, Standards-level	Capital Group
-	Review of Disclosures	
November		
Nick Anderson	General discussion	Eumedion
	General update	IQ-EQ
	General discussion	Financial Reporting Council UK
	Participate in/ attend an	BDO
	external event	
	Particiapte in/ attend an	Carbon Tracker Initiative
	external event	
	Participate in/ attend an	PwC
	external event	
	General discussion	Corporate Reporting Users Forum
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Board Member	Category	Stakeholder
	General update	PwC
	Outreach, Standards-level Review of Disclosures	European Financial Reporting Advisory Group
	General discussion	Financial Accounting Standards Board (US)
Andreas Barckow	Participate in/ attend an external event	Deloitte
	General discussion	Wissenschaftliche Hochschule für Unternehmensführung (WHU) and Ludwig Maximilian University (LMU) of Munich
	Presentation/speech	Accounting and Finance Association of Australia and New Zealand
	Participate in/ attend an	Accounting and Finance Association of Australia and New Zealand
	General update	Securities and Exchange Commission
	General update	International Auditing and Assurance Standards Board
	General discussion	KPMG
	Participate in/ attend an external event	Financial Stability Board
	General update	Financial Stability Board
	Presentation/speech	PwC
	Participate in/ attend an external event	Asian-Oceanian Standard-Setters Group
	Presentation/speech	Asian-Oceanian Standard-Setters Group
	General discussion	London Business School
	Presentation/speech	Japanese Institute of Certified Public Accountants
	General discussion	Wissenschaftliche Hochschule für Unternehmensführung (WHU)
	General update	Institute of Brazilian Independent Auditors
	General update	Islamic Finance Consultative Group
	General update	Value Reporting Foundation
Tadeu Cendon	General update	Forum of Firms
	Outreach, Standards-level Review of Disclosures	European Financial Reporting Advisory Group
	Outreach, Standards-level Review of Disclosures	Group of Latin American Accounting Standard Setters
	Outreach, Standards-level Review of Disclosures	Brazilian Accounting Pronouncements Committee
	Outreach, Management Commentary	Group of Latin American Accounting Standard Setters
	Presentation/speech; Management Commentary	World Bank Group
	Presentation/speech,	ABRASCA
	General update	
	Presentation/speech, General update	Institute of Chartered Accountants Trinidad and Tobago
	Presentation/speech, Rate Regulated Activities	Brazilian Association of Accountants in the Electricity Sector
	Participate in/ attend an external event	Group of Latin American Accounting Standard Setters
	Outreach, Subsidiaries without Public Accountability	Group of Latin American Accounting Standard Setters
	Outreach, Standards-level Review of Disclosures	ABRASCA
	Outreach, Subsidiaries without Public Accountability	Brazilian Accounting Pronouncements Committee
	Outreach, Subsidiaries	ABRASCA
Sue Lloyd	without Public Accountability Presentation/speech	EY
	Presentation/spaceh	Furghean Fund and Asset Management Association
	Presentation/speech General discussion	European Fund and Asset Management Association
lianging Lu		Deloitte Asian-Oceanian Standard-Setters Group
Jianqiao Lu	Outreach, Subsidiaries	The Institute of Chartered Accountants of Pakistan
	Outreach, Subsidiaries	Samsung
	without Public Accountability	Cambung
	General discussion	Shanghai University of Finance and Economics

#### Stakeholder engagement register-Q4 2021

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Board Member	Category	Stakeholder
	Outreach, Subsidiaries	The Institute of Chartered Accountant of Pakistan
	without Public Accountability	
	General discussion	Samsung
	Participate in/ attend an external event	Asian-Oceanian Standard-Setters Group
	Presentation/speech	Asian-Oceanian Standard-Setters Group
Bruce Mackenzie	General discussion	PwC
	General discussion	Financial Reporting Council UK
	Outreach, PIR IFRS 9	South African Institute of Chartered Accountants
	Outreach, Subsidiaries without Public Accountability	Pan African Federation of Accountants
	Participate in/ attend an external event	South African Institute of Chartered Accountants
	Outreach, Standards-level Review of Disclosures	Discovery Holdings Ltd
	Outreach, IFRS 17, PIR IFRS 9	Singapore Actuarial Society
	Outreach, Subsidiaries without Public Accountability	South African Institute of Chartered Accountants
	Participate in/ attend an external event	European Financial Reporting Advisory Group
Bertrand Perrin	Presentation/speech	KPMG
	Presentation/speech	PwC
	General discussion	UK Endorsement Board
	Outreach, Standards-level Review of Disclosures	European Financial Reporting Advisory Group
	Outreach, Subsidiaries without Public Accountability	Pan African Federation of Accountants
	Outreach, PIR IFRS 9	Autorité des normes comptables
	Presentation/speech	Mazars
	Outreach, Management Commentary	Swissholdings
	General update Presentation/speech	Autorité des Normes Comptables, Forum d'Application des Normes Comptables IMA France
	General discussion	Association Française des Entreprises Privées
Tom Scott	Outreach, Standards-level Review of Disclosures	European Financial Reporting Advisory Group
Rika Suzuki	Outreach; Management Commentary	CFA Institute Japan
	General update	International Auditing and Assurance Standards Board
	General discussion	PwC
	General update	Deloitte, PwC, KPMG, EY
	Presentation/ speech, Subsidiaries without Public	Japanese Institute of Certified Public Accountants, Korean Institute of Certified Public Accountants, Institute of Singapore Chartered Accountants, International Federation of Accountants
	Accountability General update	Financial Services Agency Japan
	Presentation/speech	
	Participate in/attend an external event, Agenda Consultation	Asian-Oceanian Standard-Setters Group (AOSSG)
	General discussion	Japanese Association for International Accounting Studies
	Outreach, IFRS Taxonomy	International Auditing and Assurance Standards Board

## Stakeholder engagement register—Q4 2021

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Board Member	Category	Stakeholder
	Participate in/ attend an external event	European Financial Reporting Advisory Group
	Sustainability-related Disclosures	Ministry of Economy, Trade and Industry of Japan
Ann Tarca	General update	Australian Accounting Standards Board
	General discussion	Australian Accounting Standards Board
	Presentation/speech	Australian Accounting Standards Board
Mary Tokar	General update, Participate in/ attend an external event	Institute of Management Accountants
December		
Nick Anderson	General discussion	Human Capital Management Coalition
	General update	Financial Reporting Council UK
Andreas Barckow	General update General update	Capital Group International Valuation Standards Council
Andreas barckow		-
	Presentation/speech; General update	Securities and Exchange Commission
	General discussion	Securities and Exchange Commission
	General discussion	Siemens
Tadeu Cendon	General update General update	Securities and Exchange Commission PwC
	Outreach, Subsidiaries	Brazilian Accounting Pronouncements Committee
	without Public Accountability Outreach; Rate Regulated Activities	PwC
	Outreach, Standards-level	ABRASCA
	Review of Disclosures	
	Presentation/speech, General update	EY Spain
	Outreach, Subsidiaries without Public Accountability	Group of Latin American Accounting Standard Setters
Sue Lloyd	Dynamic Risk Management	Fédération Bancaire Française
	General discussion	International Valuation Standards Council
	General discussion	BDO Global, Deloitte, EY, Grant Thornton, KPMG, Mazars, PwC
	General discussion	International Institute of Finance, Basel Accounting and Auditing Expert Group
	General update	New Zealand Accounting Standards Board
Jianqiao Lu	Participate in/attend an	Accounting Society of China
	external event; General update	
Bruce Mackenzie	General update	World Bank
Bertrand Perrin	General update	Ministère de l'Economie, des Finances et de la Relance, Direction Générale du Trésor, Service du Financement de l'Economie
	Outreach, Dynamic Risk Management	Fédération Bancaire Française
	General discussion	Autorité des normes comptables
	General update	Association Française des Entreprises Privées
	Presentation/speech	Expert Suisse
	Outreach, Standards-level Review of Disclosures	European Financial Reporting Advisory Group
Tom Scott	Rate Regulared Activities	Insurance Corporation of British Columbia
	Rate Regulated Activities	PwC
	General discussion	Accounting Standards Board of Canada
	Participate in/ attend an external event	European Financial Reporting Advisory Group
Rika Suzuki	Outreach, Goodwill	Accounting Standards Board of Japan
	Presentation/ speech; Subsidiaries without Public Accountability	Japanese Institute of Certified Public Accountants, Korean Institute of Certified Public Accountants, Institute of Singapore Chartered Accountants, International Federation of Accountants

# Stakeholder engagement register—Q4 2021 BILDER



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Board Member	Category	Stakeholder
	General update	Financial Services Agency of Japan
	Outreach, IFRS Taxonomy	idaciti
	Outreach, Goodwill	Securities Analysts Association of Japan
	Outreach, Management Commentary	Corporate Reporting Users' Forum Japan
	Outreach; Goodwill	PwC
	Outreach; IFRS Taxonomy	Financial Services Agency Japan
	General update	Deloitte, PwC, KPMG, EY
	Outreach, Rate Regulated Activities	Industrial and Commercial Bank of China, PwC
	Outreach, PIR IFRS 9	Accounting Standards Board of Japan
	Presentation/speech	Japanese Institute of Certified Public Accountants
	Presentation/speech	SMBC Nikko Securities Inc.
	General discussion	KPMG
	General discussion	Accounting Standards Board of Japan
Ann Tarca	Outreach, Subsidiaries without Public Accountability	Institute of Singapore Chartered Accountants, Japanese Institute of Certified Public Accountants, Korean Institute of Certified Public Accountants
	Participate in/attend an external event;	Climate Disclosure Standards Board
	General discussion	Australian Accounting Standards Board
	Digital Financial Reporting	Australian Securities and Investments Commission
Mary Tokar	Outreach, Agenda	Human Capital Management Coalition
	General discussion	PwC