

Board member	Stakeholder	Category	Project
<b>October</b>			
<b>Andreas Barckow</b>	Otto Beisheim School of Management, Germany	General discussion/update/relationship building	
	International Technical Partners	General discussion/update/relationship building	
	Brazilian Stock Exchange	General discussion/update/relationship building	
	Superintendencia de Seguros Privados	General discussion/update/relationship building	
	Bradesco Bank Sao Paulo	General discussion/update/relationship building	
	CRC Sao Paulo	General discussion/update/relationship building	
	Brazilian Central Bank	General discussion/update/relationship building	
	Itau Bank	Technical/Project-specific education/outreach other than consultative groups	
	Instituto Nacional de Contadores Públicos de Colombia NSS	General discussion/update/relationship building	
	Technical Council of Public Accounting	General discussion/update/relationship building	
	Technical Council of Public Accounting	General discussion/update/relationship building	
	Technical Council of Public Accounting	General discussion/update/relationship building	
	Technical Council of Public Accounting	General discussion/update/relationship building	
	US Securities and Exchange Commission	General discussion/update/relationship building	

## Stakeholder engagement register—Q4 2023

	International Technical Partners	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements
<b>Ann Tarca</b>	Accounting Horizons	General discussion/update/relationship building	
	Deloitte	General discussion/update/relationship building	ISSB Taxonomy
	Australian Accounting Standards Board	General discussion/update/relationship building	Primary financial statements, Dynamic risk management, IFRS 9 - narrow scope amendments - classification and measurement, Equity method
	US Financial Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - cryptoassets, Cross-cutting - connectivity IASB-ISSB, IFRS 9 - PIR hedge accounting
	European Accounting Association	Technical/Project-specific education/outreach other than consultative groups	IFRS 15 - PIR
<b>Bertrand Perrin</b>	Association Française de la gestion financière	General discussion/update/relationship building	
	Belgian Embassy in London	General discussion/update/relationship building	
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Disclosure initiative - subsidiaries without public accountability: disclosures
	Pan African Federation of Accountants	General discussion/update/relationship building	
	Pan African Federation of Accountants	General discussion/update/relationship building	
<b>Bruce Mackenzie</b>	EY	Other	
	Quoted Companies Alliance	General discussion/update/relationship building	

## Stakeholder engagement register—Q4 2023

Robert Walters	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
The Securities Analysts Association of Japan	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	
Accounting Standards Board of Japan	General discussion/update/relationship building	
Financial Services Agency Japan	General discussion/update/relationship building	
Financial Accounting Standards Forum Japan	General discussion/update/relationship building	
Keidanren	General discussion/update/relationship building	
Accounting Standards Board of Japan	General discussion/update/relationship building	
Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements
Rethink Capital	Technical/Project-specific education/outreach other than consultative groups	Interpretations Committee submissions
Pan African Federation of Accountants	General discussion/update/relationship building	

## Stakeholder engagement register—Q4 2023

	Quoted Companies Alliance	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Digital financial reporting
	Pan African Federation of Accountants	General discussion/update/relationship building	
<b>Florian Esterer</b>	US Financial Accounting Standards Board	General discussion/update/relationship building	
<b>Linda Mezon-Hutter</b>	International Technical Partners	General discussion/update/relationship building	
	Brazilian Stock Exchange	General discussion/update/relationship building	
	Superintendencia de Seguros Privados	General discussion/update/relationship building	
	Bradesco Bank Sao Paulo	General discussion/update/relationship building	
	CRC Sao Paulo	General discussion/update/relationship building	
	Brazilian Central Bank	General discussion/update/relationship building	
	Itau Bank	Technical/Project-specific education/outreach other than consultative groups	
	Instituto Nacional de Contadores Publicos de Colombia NSS	General discussion/update/relationship building	
	Technical Council of Public Accounting	General discussion/update/relationship building	
	Technical Council of Public Accounting	General discussion/update/relationship building	

## Stakeholder engagement register—Q4 2023

	Technical Council of Public Accounting	General discussion/update/relationship building	
	Technical Council of Public Accounting	General discussion/update/relationship building	
	US Securities and Exchange Commission	General discussion/update/relationship building	
	EY	General discussion/update/relationship building	Financial instruments with characteristics of equity
	The Securities Analysts Association of Japan	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	
	Accounting Standards Board of Japan	General discussion/update/relationship building	
	Financial Services Agency Japan	General discussion/update/relationship building	
	Financial Accounting Standards Forum Japan	General discussion/update/relationship building	
	Keidanren	General discussion/update/relationship building	
	Accounting Standards Board of Japan	General discussion/update/relationship building	
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements

## Stakeholder engagement register—Q4 2023

<b>Nick Anderson</b>	EY	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Power Purchase Agreements
	Institute of Chartered Accountants in England and Wales	General discussion/update/relationship building	
	UK Endorsement Board	General discussion/update/relationship building	
	Sarasin & Partners	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
	Financial Accounting Standards Board	General discussion/update/relationship building	
	Quoted Companies Alliance	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Digital financial reporting
<b>Patrina Buchanan</b>	The Securities Analysts Association of Japan	General discussion/update/relationship building	
	Financial Accounting Standards Forum Japan	General discussion/update/relationship building	
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	
	Accounting Standards Board of Japan	General discussion/update/relationship building	
	Financial Accounting Standards Forum Japan	General discussion/update/relationship building	
	Financial Accounting Standards Forum Japan	General discussion/update/relationship building	

## Stakeholder engagement register—Q4 2023

	Keidanren	General discussion/update/relationship building	
	Accounting Standards Board of Japan	General discussion/update/relationship building	
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements
<b>Rika Suzuki</b>	PwC	General discussion/update/relationship building	
	Financial Accounting Standards Foundation Japan	General discussion/update/relationship building	
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	
	The Securities Analysts Association of Japan	General discussion/update/relationship building	
	Financial Accounting Standards Foundation Japan	General discussion/update/relationship building	
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	
	Accounting Standards Board of Japan	General discussion/update/relationship building	
	Financial Accounting Standards Foundation Japan	General discussion/update/relationship building	
	Financial Accounting Standards Foundation Japan	General discussion/update/relationship building	
	Keidanren	General discussion/update/relationship building	
	Accounting Standards Board of Japan	General discussion/update/relationship building	
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial

## Stakeholder engagement register—Q4 2023

	Keidanren	General discussion/update/relationship building	
	Securities Analysts Association Japan	General discussion/update/relationship building	
	Financial Service Agency Japan	Regulatory Adoption/Endorsement related discussion	
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	
	ESG Disclosure Study Group	General discussion/update/relationship building	
	Sustainability Standards Board of Japan	Regulatory Adoption/Endorsement related discussion	
	PwC	Technical/Project-specific education/outreach other than consultative groups	Cross-cutting - connectivity IASB-ISSB
	Japanese Institute of Certified Public Accountants	Technical/Project-specific education/outreach other than consultative groups	Connectivity/Integration in Reporting
	Japanese Association for International Accounting Studies	General discussion/update/relationship building	
	EY	Technical/Project-specific education/outreach other than consultative groups	Cross-cutting - connectivity IASB-ISSB
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	S1 - General Sustainability-related Disclosures, S2 - Climate-related Disclosures
<b>Robert Uhl</b>	International Organization of Securities Commissions	General discussion/update/relationship building	Business combinations under common control, Business combinations - disclosures, goodwill and impairment, Primary financial statements, Rate regulated activities, Equity method, Financial instruments with characteristics of equity, Extractive activities



## Stakeholder engagement register—Q4 2023

<b>Tadeu Cendon</b>	Brazilian Stock Exchange	General discussion/update/relationship building	
	Superintendencia de Seguros Privados	General discussion/update/relationship building	
	Bradesco Bank Sao Paulo	General discussion/update/relationship building	
	CRC Sao Paulo	General discussion/update/relationship building	
	Brazilian Central Bank	General discussion/update/relationship building	
	Itau Bank	Technical/Project-specific education/outreach other than consultative groups	
	Instituto Nacional de Contadores Publicos de Colombia	General discussion/update/relationship building	
	Technical Council of Public Accounting	General discussion/update/relationship building	
	Technical Council of Public Accounting	General discussion/update/relationship building	
	Technical Council of Public Accounting	General discussion/update/relationship building	
<b>Zachary Gast</b>	US Financial Accounting Standards Board	General discussion/update/relationship building	
<b>November</b>			
<b>Andreas Barckow</b>	Agence Francaise de Developpement	General discussion/update/relationship building	
	European Financial Reporting Advisory Group	General discussion/update/relationship building	
	German Bundestag (Alliance 90/The Greens political party )	General discussion/update/relationship building	

## Stakeholder engagement register—Q4 2023

Chartered Accountants of Australia and New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
External Reporting Board New Zealand	General discussion/update/relationship building	
Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	
Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	
Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	
UK Endorsement Board	General discussion/update/relationship building	
UK Endorsement Board	General discussion/update/relationship building	Rate regulated activities

## Stakeholder engagement register—Q4 2023

<b>Ann Tarca</b>	Group of Latin American Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	IFRS 9 - PIR impairment, IFRS 15 - PIR
	Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS 9 - PIR impairment, Equity method, Business combinations under common control, Disclosure initiative - subsidiaries without public accountability: disclosures, Provisions
	External Reporting Board New Zealand	General discussion/update/relationship building	Primary financial statements
<b>Bertrand Perrin</b>	Association Française des Entreprises Privées	General discussion/update/relationship building	
	Grant Thornton, Mazars	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity
	French Ministry of Economy and Finance - Directorate General of the Treasury	General discussion/update/relationship building	
	Autorité des Normes comptables	General discussion/update/relationship building	
	Association Française des Entreprises Privées	General discussion/update/relationship building	
	Deloitte	General discussion/update/relationship building	

## Stakeholder engagement register—Q4 2023

	PwC	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity
	KPMG	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity
	European Financial Reporting Advisory Group	General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability: disclosures
	European Securities and Markets Authority	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements, Financial instruments with characteristics of equity, Power Purchase Agreements, Business combinations - disclosures, goodwill and impairment
<b>Bruce Mackenzie</b>	Department of Trade and Industry South Africa	General discussion/update/relationship building	Digital financial reporting
	PwC	Other	
	Conference	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Cross-cutting - connectivity IASB-ISSB, IFRS 9 - PIR impairment, S2 - Climate-related Disclosures, Climate-related and other uncertainties in the financial statements, IFRS 15 - PIR
	Korean Financial Investment Association	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Business combinations - disclosures, goodwill and impairment

## Stakeholder engagement register—Q4 2023

	Korean Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	IFRS 15 - PIR
	Hybe Corporation	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Korea Accounting Association, Korea Accounting Institute	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Financial instruments with characteristics of equity
	Korea Exchange	General discussion/update/relationship building	IFRS for SMEs review
	Korean Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	IFRS 16 - PIR
	Korean Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Cross-cutting - connectivity IASB-ISSB, Primary financial statements, Horizon scanning - cryptoassets
<b>Florian Esterer</b>	Financial Accounting Standards Board	General discussion/update/relationship building	
	Zurcher Kantonalbank	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, S1 - General Sustainability-related Disclosures
	Eidgenössische Finanzmarktaufsicht	Technical/Project-specific education/outreach other than consultative groups	IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, Primary financial statements, Business combinations - disclosures, goodwill and impairment
	Swiss Generally Accepted Accounting Practice	General discussion/update/relationship building	
<b>Linda Mezon-Hutter</b>	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - cash flows and related matters

## Stakeholder engagement register—Q4 2023

	PwC	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Financial instruments with characteristics of equity, IFRS 9 - PIR impairment, Dynamic risk management
	Korean Financial Investment Association	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Business combinations - disclosures, goodwill and impairment
	Korean Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	IFRS 15 - PIR
	Hybe Corporation	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Korea Accounting Association & Korea Accounting Institute	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Financial instruments with characteristics of equity
	Korea Exchange	General discussion/update/relationship building	IFRS for SMEs review
	Korean Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	IFRS 16 - PIR
	Korean Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Cross-cutting - connectivity IASB-ISSB, Primary financial statements, Horizon scanning - cryptoassets
<b>Nick Anderson</b>	UK Endorsement Board	General discussion/update/relationship building	

## Stakeholder engagement register—Q4 2023

Polska Izba Biegłych Rewidentów	General discussion/update/relationship building	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Climate-related and other uncertainties in the financial statements, Financial instruments with characteristics of equity, Business combinations
The 100 Group	General discussion/update/relationship building	Financial instruments with characteristics of equity, Primary financial statements, Climate-related and other uncertainties in the financial statements
UK Endorsement Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements
European Financial Reporting Advisory Group	General discussion/update/relationship building	
US Financial Accounting Standards Board	General discussion/update/relationship building	
UK Endorsement Board	General discussion/update/relationship building	Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements, Primary financial statements
UK Endorsement Board	General discussion/update/relationship building	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Interpretations Committee submissions, Financial instruments with characteristics of equity, Connectivity/Integration in Reporting

## Stakeholder engagement register—Q4 2023

	World Business Council for Sustainable Development	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	Rate regulated activities
<b>Patrina Buchanan</b>	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Dutch Accounting Standards Board	General discussion/update/relationship building	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures
	Dutch Auditing Institute	General discussion/update/relationship building	
	Korean Financial Investment Association	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Business combinations - disclosures, goodwill and impairment
	Korean Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	IFRS 15 - PIR
	Hybe Corporation	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Korea Accounting Association & Korea Accounting Institute	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Financial instruments with characteristics of equity
	Korea Exchange	General discussion/update/relationship building	IFRS for SMEs review
	Korean Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	IFRS 16 - PIR
	Korean Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Cross-cutting - connectivity IASB-ISSB, Primary financial statements, Horizon scanning - cryptoassets



## Stakeholder engagement register—Q4 2023

Rika Suzuki	Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	
	Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	
	Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	
	Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	S2 - Climate-related Disclosures, Climate-related and other uncertainties in the financial statements
	Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Cross-cutting - connectivity IASB-ISSB
	EY	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Disclosure initiative - subsidiaries without public accountability: disclosures
	Japanese Institute of Certified Public Accountants	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Horizon scanning - going concern, Regulatory adoption of IFRS sustainability standards
	Australian Accounting Standards Board	General discussion/update/relationship building	Cross-cutting - connectivity IASB-ISSB
	PwC	General discussion/update/relationship building	
	Sony Corp	General discussion/update/relationship building	Cross-cutting - connectivity IASB-ISSB
	Accounting Standards Board of Japan	General discussion/update/relationship building	
	Accounting Standards Board of Japan	Other	

## Stakeholder engagement register—Q4 2023

	Sony Group Corporation	General discussion/update/relationship building	
	EY, Deloitte, KPMG, PwC	General discussion/update/relationship building	
	Financial Services Agency Japan	General discussion/update/relationship building	
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Horizon scanning - going concern, IFRS for SMEs review
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Horizon scanning - going concern
	Financial Services Agency Japan	General discussion/update/relationship building	
	EY, Deloitte, KPMG, PwC	General discussion/update/relationship building	
<b>Robert Uhl</b>	US Financial Accounting Standards Board	Technical/Project-specific education/outreach at consultative group meetings	IFRS 15 - PIR
	US Financial Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	IFRS 15 - PIR
<b>Tadeu Cendon</b>	Group of Latin American Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	IFRS 9 - PIR impairment, IFRS 15 - PIR
	South African Institute of Chartered Accountants	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment
	South African Institute of Chartered Accountants	General discussion/update/relationship building	Primary financial statements

## Stakeholder engagement register—Q4 2023

	South African Institute of Chartered Accountants	General discussion/update/relationship building	IFRS for SMEs review
	South African Institute of Chartered Accountants	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity
	South African Institute of Chartered Accountants	General discussion/update/relationship building	Primary financial statements
<b>Zachary Gast</b>	US Financial Accounting Standards Board	General discussion/update/relationship building	
<b>December</b>			
<b>Andreas Barckow</b>	Ministry of Finance Vietnam	General discussion/update/relationship building	
	World Intangible Capital Initiative	General discussion/update/relationship building	
	US Securities and Exchange Commission	General discussion/update/relationship building	
	International Technical Partners	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms, Horizon scanning - other emerging issues
	US Financial Accounting Standards Board	General discussion/update/relationship building	Horizon scanning - pollutant pricing mechanisms
<b>Ann Tarca</b>	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Vietnam Ministry of Finance	General discussion/update/relationship building	

## Stakeholder engagement register—Q4 2023

	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - cash flows and related matters
<b>Bertrand Perrin</b>	EDF	Technical/Project-specific education/outreach other than consultative groups	Provisions
	Autorité des Normes comptables	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
	Korea Accounting Standards Board	General discussion/update/relationship building	
	European Securities and Markets Authority	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Financial instruments with characteristics of equity
<b>Bruce Mackenzie</b>	Rethink Capital	Other	
	Nexia International	General discussion/update/relationship building	
<b>Florian Esterer</b>	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	European Federation of Financial Analysts Societies	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	World Business Council for Sustainable Development	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Provisions, Horizon scanning - intangibles, Management commentary
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements

## Stakeholder engagement register—Q4 2023

	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - cash flows and related matters
<b>Hagit Keren</b>	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Vietnam Ministry of Finance	General discussion/update/relationship building	
<b>Jianqiao Lu</b>	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Vietnam Ministry of Finance	General discussion/update/relationship building	
<b>Linda Mezon-Hutter</b>	Ministry of Finance Vietnam	General discussion/update/relationship building	
	American Institute of CPAs	General discussion/update/relationship building	
	US Securities and Exchange Commission	General discussion/update/relationship building	
	International Technical Partners	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms, Horizon scanning - other emerging issues
	US Financial Accounting Standards Board	General discussion/update/relationship building	Horizon scanning - pollutant pricing mechanisms
	Accounting Standards Board Canada	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity

## Stakeholder engagement register—Q4 2023

<b>Nick Anderson</b>	European Federation of Financial Analysts Societies	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	International Corporate Governance Network	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Supplier finance
	CFA Society Poland	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Supplier finance arrangements, Climate-related and other uncertainties in the financial statements, Financial instruments with characteristics of equity
	UK Corporate Reporting Users' Forum	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
<b>Rika Suzuki</b>	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Japan Foundation for Accounting Education and Learning	General discussion/update/relationship building	Regulatory adoption of IFRS sustainability standards
	The Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Primary financial statements
	Securities Analysts Association of Japan	General discussion/update/relationship building	
	SMBC Nikko Security	General discussion/update/relationship building	
	Accounting Standards Board of Japan	General discussion/update/relationship building	Primary financial statements
	Financial Services Agency Japan	General discussion/update/relationship building	
	Financial Services Agency Japan	General discussion/update/relationship building	

## Stakeholder engagement register—Q4 2023

	PwC	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements
	International Valuation Standards Council	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Horizon scanning - intangibles
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Dynamic risk management
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Vietnam Ministry of Finance	General discussion/update/relationship building	
<b>Zachary Gast</b>	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - cash flows and related matters