



| Board member | Stakeholder | Category | Project |
|-----------------|---------------------------|----------------------------|---------|
| October | | | |
| Andreas Barckow | Otto Beisheim School of | General | |
| | Management, Germany | discussion/update/relatio | |
| | | nship building | |
| | International Technical | General | |
| | Partners | discussion/update/relatio | |
| | | nship building | |
| | Brazilian Stock Exchange | General | |
| | | discussion/update/relatio | |
| | | nship building | |
| | Superintendencia de | General | |
| | Seguros Privados | discussion/update/relatio | |
| | | nship building | |
| | Bradesco Bank Sao Paulo | General | |
| | | discussion/update/relatio | |
| | CDC C D | nship building | |
| | CRC Sao Paulo | General | |
| | | discussion/update/relatio | |
| | Brazilian Central Bank | nship building General | |
| | Diazillali Celitiai Dalik | discussion/update/relatio | |
| | | nship building | |
| | Itau Bank | Technical/Project-specific | |
| | | education/outreach other | |
| | | than consultative groups | |
| | | | |
| | Instituto Nacional de | General | |
| | Contadors Publicos de | discussion/update/relatio | |
| | Colombia NSS | nship building | |
| | Technical Council of | General | |
| | Public Accounting | discussion/update/relatio | |
| | | nship building | |
| | Technical Council of | General | |
| | Public Accounting | discussion/update/relatio | |
| | | nship building | |
| | Technical Council of | General | |
| | Public Accounting | discussion/update/relatio | |
| | T 1 : 10 :: 1 | nship building | |
| | Technical Council of | General | |
| | Public Accounting | discussion/update/relatio | |
| | US Securities and | nship building General | |
| | Exchange Commission | discussion/update/relatio | |
| | LACHARISE COMMINISSION | nship building | |
| | | manip bunding | |

| International Technical | Conoral | Drimary financial statements |
|--|--|--|
| Partners | discussion/update/relationship building | Primary financial statements, Climate-related and other uncertainties in the financial statements |
| | | |
| 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 |
| | | |
| 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 | |
| | | |
| EY Quoted Companies | Other General discussion/update/relatio | |
| | Accounting Horizons Deloitte Australian Accounting Standards Board US Financial Accounting Standards Board European Accounting Association Association Française de la gestion financière Belgian Embassy in London European Financial Reporting Advisory Group Pan African Federation of Accountants Pan African Federation of Accountants | Partners discussion/update/relationship building Accounting Horizons General discussion/update/relationship building Deloitte General discussion/update/relationship building Australian Accounting Standards Board General discussion/update/relationship building US Financial Accounting Standards Board Technical/Project-specific education/outreach other than consultative groups European Accounting Association Française de la gestion financière General discussion/update/relationship building Belgian Embassy in General discussion/update/relationship building European Financial Reporting Advisory Group Fon African Federation of Accountants General discussion/update/relationship building Pan African Federation of Accountants General discussion/update/relationship building EY Other |

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

| Technical Council of Public Accounting | General discussion/update/relatio | |
|---|---|-------------------------------|
| Tachnical Council of | nship building General | |
| Technical Council of | | |
| Public Accounting | discussion/update/relationship building | |
| US Securities and | General | |
| Exchange Commission | discussion/update/relatio | |
| Exchange commission | nship building | |
| EY | General | Financial instruments with |
| | discussion/update/relatio | characteristics of equity |
| | nship building | |
| The Securities Analysts | General | |
| Association of Japan | discussion/update/relatio | |
| | nship building | |
| Financial Services Agency | General | |
| Japan | discussion/update/relatio | |
| | nship building | |
| Japanese Institute of | General | |
| Certified Public | discussion/update/relatio | |
| Accountants | nship building | |
| Accounting Standards | General | |
| Board of Japan | discussion/update/relatio | |
| F: . 10 · A | nship building | |
| Financial Services Agency | General | |
| Japan | discussion/update/relatio | |
| Financial Accounting | nship building General | |
| Standards Forum Japan | discussion/update/relatio | |
| Standards i Ordin Japan | nship building | |
| Keidanren | General | |
| | discussion/update/relatio | |
| | nship building | |
| Accounting Standards | General | |
| Board of Japan | discussion/update/relatio | |
| | nship building | |
| Japanese Institute of | General | Primary financial statemen |
| Certified Public | discussion/update/relatio | Climate-related and other |
| Accountants | nship building | uncertainties in the financia |
| | | statements |

| Nick Anderson | Institute of Chartered Accountants in England and Wales UK Endorsement Board | General discussion/update/relatio nship building General discussion/update/relatio nship building General discussion/update/relatio | Climate-related and other uncertainties in the financial statements, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Power Purchase Agreements |
|------------------|---|--|---|
| | Sarasin & Partners | nship building 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 |
| Patrina Buchanan | The Securities Analysts Association of Japan | General discussion/update/relationship building | |
| | Financial Accounting Standards Forum Japan | General discussion/update/relatio nship building | |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | |
| | Accounting Standards Board of Japan | General discussion/update/relationship building | |
| | Standards Forum Japan | General discussion/update/relatio nship building | |
| | Financial Accounting Standards Forum Japan | General discussion/update/relationship building | |

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| | Keidanren | General discussion/update/relationship building | |
|-------------|--|--|--|
| | Accounting Standards Board of Japan | General discussion/update/relatio nship building | |
| | Japanese Institute of Certified Public Accountants | General discussion/update/relationship building | Primary financial statements, Climate-related and other uncertainties in the financial statements |
| Rika Suzuki | PwC | General discussion/update/relationship building | |
| | Financial Accounting Standards Foundation Japan | General discussion/update/relationship building | |
| | EY, Deloitte, KPMG and PwC | General discussion/update/relatio nship 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 |

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| | 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 | |
| | Sustainabilty 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 |
| Robert Uhl | International Organization of Securities Commissions | General discussion/update/relatio nship 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 |

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

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| Chartered Accountants of | General | |
|---|--|---------------------------|
| Australia and New | discussion/update/relatio | |
| Zealand | nship building | |
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| | discussion/update/relatio | |
| | nship building | |
| | General | |
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| | discussion/update/relatio | |
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| ' ' | General | |
| | discussion/update/relatio | |
| | nship building | |
| External Reporting Board | General | |
| New Zealand | discussion/update/relatio | |
| | nship building | |
| External Reporting Board | General | |
| | discussion/update/relatio | |
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| | discussion/update/relatio | |
| | nship building | |
| External Reporting Board | General | |
| New Zealand | discussion/update/relatio | |
| | nship building | |
| Asian-Oceanian Standard- | General | |
| Setters Group | discussion/update/relatio | |
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| Asian-Oceanian Standard- | | |
| | discussion/update/relatio | |
| DEUCIS (11000 11 | and a decision of a paratic, i classic | |
| · | • • | |
| · | nship building | |
| Asian-Oceanian Standard- | nship building General | |
| Asian-Oceanian Standard- Setters Group | nship building General discussion/update/relatio | |
| Asian-Oceanian Standard- Setters Group | nship building General discussion/update/relatio nship building | |
| Asian-Oceanian Standard- Setters Group UK Endorsement Board | nship building General discussion/update/relatio nship building General | |
| Asian-Oceanian Standard- Setters Group UK Endorsement Board | nship building General discussion/update/relatio nship building General discussion/update/relatio | |
| Asian-Oceanian Standard- Setters Group UK Endorsement Board | nship building General discussion/update/relatio nship building General discussion/update/relatio nship building | |
| Asian-Oceanian Standard- Setters Group UK Endorsement Board | nship building General discussion/update/relatio nship building General discussion/update/relatio | Rate regulated activities |
| Asian-Oceanian Standard-Setters Group UK Endorsement Board UK Endorsement Board | nship building General discussion/update/relatio nship building General discussion/update/relatio nship building | Rate regulated activities |

| Ann Tarca | 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 | • |
| | External Reporting Board New Zealand | General discussion/update/relationship building | Primary financial statements |
| | | | |
| Bertrand Perrin | 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 | |

| | European Financial Reporting Advisory Group European Securities and Markets Authority | Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building | subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity Primary financial statements, |
|-----------------|---|---|--|
| | | | disclosures, goodwill and impairment |
| Bruce Mackenzie | 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 |

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| | Korean Accounting | Technical/Project-specific | IFRS 15 - PIR |
|-----------------|---|--|---|
| | Standards Board | education/outreach other | |
| | | than consultative groups | |
| | | | |
| | Hybe Corporation | Technical/Project-specific | Primary financial statements |
| | | education/outreach other | |
| | | than consultative groups | |
| | Korea Accounting | Technical/Project-specific | Primary financial statements, |
| | Association, Korea | education/outreach other | Financial instruments with |
| | Accounting Institute | than consultative groups | characteristics of equity |
| | Korea Exchange | General | IFRS for SMEs review |
| | | discussion/update/relationship building | |
| | Korean Accounting | Technical/Project-specific | IFRS 16 - PIR |
| | Standards Board | education/outreach other | |
| | | than consultative groups | |
| | Korean Accounting | Technical/Project-specific | |
| | Standards Board | education/outreach other | · • |
| | | than consultative groups | statements, Horizon scanning - |
| | | | cryptoassets |
| | | | |
| Florian Esterer | Financial Accounting | General | |
| Florian Esterer | Financial Accounting Standards Board | discussion/update/relatio | |
| Florian Esterer | Standards Board | discussion/update/relationship building | |
| Florian Esterer | | discussion/update/relatio nship building General | Climate-related and other |
| Florian Esterer | Standards Board | discussion/update/relatio nship building General discussion/update/relatio | uncertainties in the financial |
| Florian Esterer | Standards Board | discussion/update/relatio nship building General | uncertainties in the financial statements, S1 - General |
| Florian Esterer | Standards Board | discussion/update/relatio nship building General discussion/update/relatio | uncertainties in the financial |
| Florian Esterer | Standards Board Zurcher Kantonalbank Eidgenossische | discussion/update/relatio nship building General discussion/update/relatio nship building | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, |
| Florian Esterer | Standards Board Zurcher Kantonalbank | discussion/update/relationship building General discussion/update/relationship building Technical/Project-specificeducation/outreach other | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with |
| Florian Esterer | Standards Board Zurcher Kantonalbank Eidgenossische | discussion/update/relatio nship building General discussion/update/relatio nship building | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, |
| Florian Esterer | Standards Board Zurcher Kantonalbank Eidgenossische | discussion/update/relationship building General discussion/update/relationship building Technical/Project-specificeducation/outreach other | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, Primary financial statements, |
| Florian Esterer | Standards Board Zurcher Kantonalbank Eidgenossische | discussion/update/relationship building General discussion/update/relationship building Technical/Project-specificeducation/outreach other | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, Primary financial statements, Business combinations - |
| Florian Esterer | Standards Board Zurcher Kantonalbank Eidgenossische | discussion/update/relationship building General discussion/update/relationship building Technical/Project-specificeducation/outreach other | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, Primary financial statements, |
| Florian Esterer | Standards Board Zurcher Kantonalbank Eidgenossische Finanzmarktaufsicht Swiss Generally Accepted | discussion/update/relationship building General discussion/update/relationship building Technical/Project-specificeducation/outreach other than consultative groups General | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, Primary financial statements, Business combinations - disclosures, goodwill and |
| Florian Esterer | Standards Board Zurcher Kantonalbank Eidgenossische Finanzmarktaufsicht | discussion/update/relationship building General discussion/update/relationship building Technical/Project-specificeducation/outreach other than consultative groups General discussion/update/relatio | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, Primary financial statements, Business combinations - disclosures, goodwill and |
| Florian Esterer | Standards Board Zurcher Kantonalbank Eidgenossische Finanzmarktaufsicht Swiss Generally Accepted | discussion/update/relationship building General discussion/update/relationship building Technical/Project-specificeducation/outreach other than consultative groups General | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, Primary financial statements, Business combinations - disclosures, goodwill and |
| Florian Esterer | Standards Board Zurcher Kantonalbank Eidgenossische Finanzmarktaufsicht Swiss Generally Accepted | discussion/update/relationship building General discussion/update/relationship building Technical/Project-specificeducation/outreach other than consultative groups General discussion/update/relatio | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, Primary financial statements, Business combinations - disclosures, goodwill and |
| | Standards Board Zurcher Kantonalbank Eidgenossische Finanzmarktaufsicht Swiss Generally Accepted Accounting Practice | discussion/update/relationship building General discussion/update/relationship building Technical/Project-specificeducation/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specificeducation/outreach other | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, Primary financial statements, Business combinations - disclosures, goodwill and impairment Horizon scanning - cash flows |
| Linda Mezon- | Standards Board Zurcher Kantonalbank Eidgenossische Finanzmarktaufsicht Swiss Generally Accepted Accounting Practice European Financial | discussion/update/relationship building General discussion/update/relationship building Technical/Project-specificeducation/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific | uncertainties in the financial statements, S1 - General Sustainability-related Disclosures IFRS 9 - PIR impairment, Financial instruments with characteristics of equity, Primary financial statements, Business combinations - disclosures, goodwill and impairment Horizon scanning - cash flows |

| | 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 |
| Nick Anderson | UK Endorsement Board | General discussion/update/relationship building | |

| Polska Izba Biegłych Rewidentów | General discussion/update/relatio nship 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/relatio nship building | Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Interpretations Committee submissions, Financial instruments with characteristics of equity, Connectivity/Integration in Reporting |

| | World Business Council for Sustainable Development | Technical/Project-specific education/outreach other than consultative groups | |
|------------------|---|--|---|
| | UK Endorsement Board | General discussion/update/relationship building | Rate regulated activities |
| | | | |
| Patrina Buchanan | European Financial Reporting Advisory Group | · • | 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 |

| Rika Suzuki | Asian-Oceanian Standard- | General | |
|-------------|--|--|---|
| | Setters Group | discussion/update/relationship building | |
| | Asian-Oceanian Standard- | General | |
| | Setters Group | 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 | |
| | Australian Accounting Standards Board | Technical/Project-specific education/outreach other than consultative groups | |
| | EY | General discussion/update/relatio nship 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 | |

| | 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 | |
| Robert Uhl | 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 |
| | | | |
| Tadeu Cendon | 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 |

| | 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 |
| Zachary Gast | US Financial Accounting Standards Board | General discussion/update/relationship building | |
| December | | | |
| Andreas Barckow | 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 |
| Ann Tarca | 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 | |

| | European Financial Reporting Advisory Group | | Horizon scanning - cash flows and related matters |
|-----------------|---|--|--|
| Bertrand Perrin | EDF | Technical/Project-specific education/outreach other than consultative groups | Provisions |
| | Autorité des Normes comptables | Technical/Project-specific education/outreach other than consultative groups | |
| | 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 |
| | | | |
| Bruce Mackenzie | Nexia International | Other General discussion/update/relatio nship building | |
| Florian Esterer | 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 |

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

| Nick Anderson | European Federation of Financial Analysts Societies | Technical/Project-specific education/outreach other than consultative groups | |
|---------------|--|--|--|
| | 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/relatio nship 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 |
| | | | |
| Rika Suzuki | 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/relatio nship 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 | |

| | 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/relatio nship 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 | |
| Zachary Gast | European Financial Reporting Advisory Group | Technical/Project-specific education/outreach other than consultative groups | Horizon scanning - cash flows and related matters |