Stakeholder engagement register—Q4 2024



October 2024	Stakeholder	Category	Project
indreas Barckow	Italian Foundation for Business Reporting	Technical/Project-specific education/outreach other than	Digital Taxonomy – IFRS 18
	.co roundation for business neporting	consultative groups	Signal rationally in to 10
	Deloitte	General discussion/update/relationship building	
	David Pitt-Watson	General discussion/update/relationship building	Digital Taxonomy – IFRS 18
	Financial Stability Board	General discussion/update/relationship building General discussion/update/relationship building	Digital Taxonomy – IFRS 18
	US Securities Exchange Commission International Technical Partners	General discussion/update/relationship building General discussion/update/relationship building	Financial instruments with characteristics of equity, Power Purchase
	international reclinical rathers	deficial discussion, apartic, relationship ballating	Agreements, Business combinations - disclosures, goodwill and impairment
	British Columbia Securities Commission	General discussion/update/relationship building	IFRS 16 - PIR, Horizon scanning - pollutant pricing mechanisms, Cash flows and other related matters, Intangible Assets
	The Chartered Professional Accountants of British Columbia	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	Hanover	General discussion/update/relationship building	
	European Banking Federation	Technical/Project-specific education/outreach other than	
	The University of British Columbia Faculty	consultative groups General discussion/update/relationship building	Equity method
	Canadian Securities Exchange	General discussion/update/relationship building	IFRS 16 - PIR
Ann Tarca	PwC Chartered Accountants Australia and New Zealand & CPA members	General discussion/update/relationship building General discussion/update/relationship building	Intangible Assets Primary financial statements, Horizon scanning - segments, Horizon scanni
	chartered recognitions resident and new Economic & Crimenisers	dental discussion, apartic, relationship building	pollutant pricing mechanisms, Interpretations Committee submissions
	Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	Intangible Assets
	Chartered Accountants Australia and New Zealand	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	The University of Melbourne	General discussion/update/relationship building	IFRS 16 - PIR
	Australian Accounting Standards Board CPA Australia	General discussion/update/relationship building General discussion/update/relationship building	
	Australian Accounting Standards Board		Business combinations - disclosures, goodwill and impairment, Horizon
		consultative groups	scanning – hyperinflation
	Australian Accounting Standards Board	Technical/Project-specific education/outreach other than	Equity method
		consultative groups	
ertrand Perrin	Autorité des normes comptables	Technical/Project-specific education/outreach other than	Primary financial statements
	VDMC and EV	consultative groups	Co. Climate white d Binder
	KPMG and EY Institute of Management Accountants France	General discussion/update/relationship building General discussion/update/relationship building	S2 - Climate-related Disclosures Climate-related and other uncertainties in the financial statements
	Autorité des normes comptables	Technical/Project-specific education/outreach other than	
	·	consultative groups	
	Autorité des normes comptables		Cross-cutting - connectivity IASB-ISSB, Climate-related and other
	European Software Accounting Group	consultative groups Technical/Project-specific education/outreach other than	uncertainties in the financial statements Climate-related and other uncertainties in the financial statements,
		consultative groups	Connectivity/Integration in Reporting
	European Securities and Markets Authority	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	European Securities and Markets Authority		Climate-related and other uncertainties in the financial statements
	European Securities and Markets Authority	consultative groups Technical/Project-specific education/outreach other than	Climate-related and other uncertainties in the financial statements,
	,	consultative groups	Connectivity/Integration in Reporting
	Pictet Asset Management		Primary financial statements, Intangible Assets, Provisions
		consultative groups	
uce Mackenzie	Saudi Organization for Certified Accountants	Other	Primary financial statements, Power Purchase Agreements, Intangible Assi
			Climate-related and other uncertainties in the financial statements
	Saudi Aramco	Technical/Project-specific education/outreach other than	IFRS 16 - PIR
		consultative groups	
	International Technical Partners	General discussion/update/relationship building	Index of the Access
	Saudi Aramco	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Saudi Aramco	Technical/Project-specific education/outreach other than	Intangible Assets
		consultative groups	
	Saudi Aramco Saudi Aramco	General discussion/update/relationship building	Equity method
	Saudi Arallico	Technical/Project-specific education/outreach other than consultative groups	
orian Esterer	CFA Corporate Disclosure Policy Council	Technical/Project-specific education/outreach other than	
	CFA Japan	consultative groups Technical/Project-specific education/outreach other than	Business combinations - disclosures, goodwill and impairment, Horizon
			scanning – hyperinflation
		consultative groups	
	World Business Council for Sustainable Development	Technical/Project-specific education/outreach other than	
		Technical/Project-specific education/outreach other than consultative groups	and impairment
	World Business Council for Sustainable Development CFA Society Italy	Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than	and impairment
		Technical/Project-specific education/outreach other than consultative groups	and impairment Primary financial statements
	CFA Society Italy Associate in Insurance Accounting and Finance	Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	and impairment Primary financial statements
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	CFA Society Italy Associate in Insurance Accounting and Finance Organismo Italiano di Contabilità PwC Deloitte	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building	and impairment Primary financial statements Dynamic risk management Primary financial statements Management commentary
	CFA Society Italy Associate in Insurance Accounting and Finance Organismo Italiano di Contabilità PwC Deloitte Hanover	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	and impairment Primary financial statements Dynamic risk management Primary financial statements Management commentary Primary financial statements
	CFA Society Italy Associate in Insurance Accounting and Finance Organismo Italiano di Contabilità PwC Deloitte	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	and impairment Primary financial statements Dynamic risk management Primary financial statements Management commentary Primary financial statements Intangible Assets, Cash flows and other related matters, Business
	CFA Society Italy Associate in Insurance Accounting and Finance Organismo Italiano di Contabilità PwC Deloitte Hanover	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	and impairment Primary financial statements Dynamic risk management Primary financial statements Management commentary Primary financial statements
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	European Federation of Financial Analysts Societies	Technical/Project-specific education/outreach other than	
	CFA Society Hong Kong	consultative groups General discussion/update/relationship building	Horizon scanning - going concern
	Italian Foundation for Business Reporting	Technical/Project-specific education/outreach other than consultative groups	Troteon scanning going concern
	Hanover Italian Organisation for Business Reporting	General discussion/update/relationship building Technical/Project-specific education/outreach other than	IFRS 16 - PIR
	UK Endorsement Board	consultative groups General discussion/update/relationship building	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Climate-related and other uncertainties in the
Patrina Buchanan	European Financial Reporting Advisory Group	Regulatory Adoption/Endorsement related discussion	financial statements, Equity method, Provisions Regulatory adoption of IFRS sustainability standards, Primary financial
Rika Suzuki	Financial Services Authority Japan	General discussion/update/relationship building	statements IFRS for SMEs review, Horizon scanning - cryptoassets, Equity method,
	Association of Chartered Certified Accountants	General discussion/update/relationship building	Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Climate- related and other uncertainties in the financial statements Financial instruments with characteristics of equity, Equity method, Climate-
	CFA Japan	Technical/Project-specific education/outreach other than consultative groups	related and other uncertainties in the financial statements
	International Valuation Standards Council	General discussion/update/relationship building	financial statements Equity method, Climate-related and other uncertainties in the financial
	Association of Chartered Certified Accountants	Other	statements Climate-related and other uncertainties in the financial statements, Equity method
	Financial Services Authority Japan	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Equity method
	Financial Services Authority Japan	General discussion/update/relationship building	Technical engagement - no current project
	Takara Printing	General discussion/update/relationship building	Equity method
	EY, Deloitte, KPMG and PwC Zeimu Kenkyukai	General discussion/update/relationship building Other	Cash flows and other related matters
	Financial Services Authority Japan	Other General discussion/update/relationship building	
	KPMG	General discussion/update/relationship building	Dynamic risk management, Business combinations - disclosures, goodwill and
		building	impairment
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	y. ••••
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
Pohort III	Institute of Management Assessments	Conoral discussion (undeted relation at the facility of	IEDS 16 DID
Robert Uhl	Institute of Management Accountants International Organization of Securities Commissions	General discussion/update/relationship building	IFRS 16 - PIR
	International Organization of Securities Commissions International Organization of Securities Commissions	General discussion/update/relationship building Technical/Project-specific education/outreach other than	
	International Organization of Securities Commissions	consultative groups	
Tadeu Cendon	Colegio de Contadores Publicos del Peru	General discussion/update/relationship building	
	Auditoria Interna de La Nacion Uruguay	General discussion/update/relationship building	
	Colegio de Contadores, Economistas y Administradores del Uruguay	General discussion/update/relationship building	
	Comitê de pronunciamentos contábeis	General discussion/update/relationship building	
	Central Bank of Argentina	General discussion/update/relationship building	
	Professional Council of Economic Sciences of the Autonomous City of	General discussion/update/relationship building	
	Buenos Aires		
	Universidad Austral	General discussion/update/relationship building	
	Comisión Nacional de Valores Argentina	General discussion/update/relationship building	
	Federación Argentina de Consejos Profesionales de Ciencias Económicas	General discussion/update/relationship building	
	Grant Thornton	Technical/Project-specific education/outreach other than	
		consultative groups	
7-1	CTA Coursell Piviliana Palia Coursiliana		
Zachary Gast	CFA Corporate Disclosure Policy Council team	Technical/Project-specific education/outreach other than	
Zachary Gast		Technical/Project-specific education/outreach other than consultative groups	
Zachary Gast	Association of Chartered Certified Accountants	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	
Zachary Gast	Association of Chartered Certified Accountants Association of Chartered Certified Accountants	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Other	
Zachary Gast	Association of Chartered Certified Accountants Association of Chartered Certified Accountants 1919 Investment Counsel	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Other General discussion/update/relationship building	
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November 2024 Andreas Barckow	Association of Chartered Certified Accountants Association of Chartered Certified Accountants 1919 Investment Counsel Hanover Daloopa S&P Group of Latin American Accounting Standard Setters Asian-Oceanian Standard-Setters Group The Institute of Chartered Accountants of Pakistan Ministry of Finance, China Asian-Oceanian Standard-Setters Group Government of Pakistan Asian-Oceanian Standard-Setters Group abd The Institute of Chartered Accountants of Pakistan European Financial Reporting Advisory Group Group of Latin American Accounting Standard Setters Accounting Standards Board of Canada Israel Securities Authority Meet the Experts Conference Hanover Asian-Oceanian Standard-Setters Group International Auditing and Assurance Standards Board International Organization of Securities Commissions International Association for Accounting Education and Research Hanover Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Other General discussion/update/relationship building	Equity method, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements, Cash flows and other related matters, IFRS 16 - PIR Horizon scanning - going concern, Management commentary, Cross-cutting - connectivity IASB-ISSB Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements, Intangible Assets, Management commentary, Connectivity/Integration in Reporting Primary financial statements Intangible Assets Management commentary, Power Purchase Agreements, IFRS 16 - PIR, IFRS 15 - PIR Business combinations - disclosures, goodwill and impairment, Equity Digital Taxonomy – IFRS 18 Management commentary, Digital Taxonomy – IFRS 18, ISSB Taxonomy, Business combinations - disclosures, goodwill and impairment
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statements, Climate-related and other uncertainties in the fina	ncial
statements, Equity method, Cash flows and other related mati Australian Accounting Standards Board General discussion/update/relationship building IFRS 16 - PIR, Climate-related and other uncertainties in the fin	
statements, Cash flows and other related matters, Equity meti	od
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The Polish Chamber of Auditors General discussion/update/relationship building Hanover Technical/Project-specific education/outreach other than	
consultative groups	
Norges Bank Technical/Project-specific education/outreach other than consultative groups	
The Institute of Chartered Accountants in England and Wales Technical/Project-specific education/outreach at consultative group meetings	
UK Shareholders Association General discussion/update/relationship building Dynamic risk management	
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consultative groups	
BusinessEurope Technical/Project-specific education/outreach other than Intangible Assets consultative groups	
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consultative groups PwC Technical/Project-specific education/outreach other than consultative groups UK Endorsement Board General discussion/update/relationship building Horizon scanning - going concern, Management commentary, connectivity IASB-ISSB EY General discussion/update/relationship building International Association for Accounting Education and Research General discussion/update/relationship building Business combinations - disclosures, goodwill and impairment, related and other uncertainties in the financial statements, into Management commentary, Connectivity IASB-ISSB EY General discussion/update/relationship building Business combinations - disclosures, goodwill and impairment, related and other uncertainties in the financial statements, in Report Management commentary, Connectivity, Integration in Report General discussion/update/relationship building Business combinations - disclosures, goodwill and impairment, instruments with characteristics of equity, Intangible Assets, Clarific and other uncertainties in the financial statements, Equity mel flows and other related matters International Auditing and Assurance Standards Board General discussion/update/relationship building Rate regulated activities, Management commentary, Amortise flows and other related matters, Disclosure initiative - subsidia public accountability; disclosures	Climate- angible Asset ng Financial imate-related hod, Cash d cost, Cash ries without
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	Basel Accounting and Auditing Expert Group	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Keidanren	Technical/Project-specific education/outreach other than	IFRS 16 - PIR
	Keidanren	consultative groups Technical/Project-specific education/outreach other than	Faulty method
		consultative groups	
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Primary financial statements
Robert Uhl	Hanover	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - taxes
	World Gold Council International Organization of Securities Commissions	General discussion/update/relationship building General discussion/update/relationship building	Primary financial statements, Disclosure initiative - subsidiaries without public
			accountability: disclosures
	International Organization of Securities Commissions	General discussion/update/relationship building	Equity method, Rate regulated activities, Climate-related and other uncertainties in the financial statements, IFRS 16 - PIR, Intangible Assets, Cash flows and other related matters
Tadeu Cendon	Group of Latin American Accounting Standard Setters	General discussion/update/relationship building	
	Comissão de Valores Mobiliários Brazil Brazilian Law and Accounting Study Group	General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Group of Latin American Accounting Standard Setters	General discussion/update/relationship building	IFRS 16 - PIR
	Instituto para Desenvolvimento do Varejo	Technical/Project-specific education/outreach other than consultative groups	IFRS 16 - PIR
	Comitê de pronunciamentos contábeis	Technical/Project-specific education/outreach other than consultative groups	
	Petrobras	General discussion/update/relationship building	
	lochpe S.A. B3 S.A.	General discussion/update/relationship building General discussion/update/relationship building	
	Associacion Interamericana de Contabilidad	Technical/Project-specific education/outreach other than	
	Associagao Brasileira dos Contadores do Setor de Energia Eletrica	consultative groups General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Horizon
	Group of Latin American Accounting Standard Settors	General discussion (undate /relationship building	scanning – hyperinflation Primary financial statements, Business combinations - disclosures, goodwill
	Group of LatinAmerican Accounting Standard Setters	General discussion/update/relationship building	and impairment
	Hanover	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Brazilian Association of Listed Companies (ABRASCA)	Technical/Project-specific education/outreach at	
	Instituto para Desenvolvimento do Varejo	consultative group meetings Technical/Project-specific education/outreach other than	Dynamic risk management
	The second secon	consultative groups	,
Zachary Gast	Hanover	Technical/Project-specific education/outreach other than	Primary financial statements
,		consultative groups	
	European Leveraged Finance Association	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	S&P	Technical/Project-specific education/outreach other than	
December 2024		consultative groups	
Andreas Barckow	Hong Kong Institute of Certified Public Accountants	General discussion/update/relationship building	
	European Financial Reporting Advisory Group US Securities Exchange Commission	General discussion/update/relationship building General discussion/update/relationship building	
	Financial Stability Board	General discussion/update/relationship building	
	Hong Kong Monetary Authority Hong Kong Institute of Certified Public Accountants	General discussion/update/relationship building Technical/Project-specific education/outreach other than	
	US Financial Accounting Standards Board	consultative groups General discussion/update/relationship building	
	OS Financial Accounting Standards Board	General discussion appeared relationship bulluling	
Bertrand Perrin	Mazars	Technical/Project-specific education/outreach other than	
		consultative groups	
	Association Française des Entreprises Privées AXA	General discussion/update/relationship building General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability: disclosures
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than	Equity method, Cash flows and other related matters, Provisions, Primary
		consultative groups	financial statements
	European Securities and Markets Authority Ministry of Finance, France	General discussion/update/relationship building General discussion/update/relationship building	
Bruce Mackenzie	Ministry of Finance, France		Business combinations - disclosures, goodwill and impairment
Bruce Mackenzie	Ministry of Finance, France South African Institute of Chartered Accountants	General discussion/update/relationship building General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment
Bruce Mackenzie Florian Esterer	Ministry of Finance, France	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than	Cash flows and other related matters
	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than	Cash flows and other related matters Intangible Assets
	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters Intangible Assets Intangible Assets
	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets intangible Assets intangible Assets
	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets intangible Assets intangible Assets
	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets intangible Assets intangible Assets
	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Cash flows and other related matters intangible Assets intangible Assets intangible Assets intangible Assets intangible Assets
	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets intangible Assets intangible Assets intangible Assets intangible Assets
	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets intangible Assets intangible Assets intangible Assets intangible Assets
Florian Esterer	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets intangible Assets intangible Assets intangible Assets intangible Assets
	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets intangible Assets intangible Assets intangible Assets intangible Assets
Florian Esterer	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets intangible Assets intangible Assets intangible Assets intangible Assets Cash flows and other related matters
Florian Esterer	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets intangible Assets intangible Assets intangible Assets intangible Assets
Florian Esterer	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Cash flows and other related matters intangible Assets intangible Assets intangible Assets intangible Assets intangible Assets Cash flows and other related matters
Florian Esterer	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets intangible Assets intangible Assets intangible Assets intangible Assets Cash flows and other related matters
Florian Esterer	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xtdeas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China US Financial Accounting Standards Board	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Cash flows and other related matters Intangible Assets Intangible Assets Intangible Assets Intangible Assets Intangible Assets Intangible Assets Equity method Business combinations - disclosures, goodwill and impairment
Florian Esterer Jiangiao Lu	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters Intangible Assets Intangible Assets Intangible Assets Intangible Assets Intangible Assets Cash flows and other related matters Equity method
Jianqiao Lu Linda Mezon-Hutter	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China US Financial Accounting Standards Board US Financial Accounting Standards Board Corporate Reporting Users' Forum	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets Equity method Business combinations - disclosures, goodwill and impairment Cash flows and other related matters Cash flows and other related matters
Florian Esterer	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China US Financial Accounting Standards Board US Financial Accounting Standards Board US Financial Accounting Standards Board	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building General discussion/update/relationship building	Cash flows and other related matters Intangible Assets Cash flows and other related matters Equity method Business combinations - disclosures, goodwill and impairment Cash flows and other related matters Intangible Assets Power Purchase Agreements, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Management commentary, Cash flows and other related matters, Climate-
Jianqiao Lu Linda Mezon-Hutter	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China US Financial Accounting Standards Board Corporate Reporting Users' Forum US Financial Accounting Standards Board	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Cash flows and other related matters intangible Assets Equity Method Business combinations - disclosures, goodwill and impairment Cash flows and other related matters Cash flows and other related matters Intangible Assets Int
Jianqiao Lu Linda Mezon-Hutter	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China US Financial Accounting Standards Board US Financial Accounting Standards Board US Financial Accounting Standards Board Veritas Asset Management Bailey Network	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters Intangible Assets Cash flows and other related matters Equity method Business combinations - disclosures, goodwill and impairment Cash flows and other related matters Cash flows and other related matters Intangible Assets Power Purchase Agreements, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Management commentary, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements Provisions
Jianqiao Lu Linda Mezon-Hutter	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China US Financial Accounting Standards Board US Financial Accounting Standards Board Corporate Reporting Users' Forum US Financial Accounting Standards Board Veritas Asset Management	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters intangible Assets Cash flows and other related matters Equity method Business combinations - disclosures, goodwill and impairment Cash flows and other related matters Cash flows and other related matters Intangible Assets Power Purchase Agreements, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Management commentary, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements Provisions Equity method
Jiangiao Lu Linda Mezon-Hutter	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China US Financial Accounting Standards Board US Financial Accounting Users' Forum US Financial Accounting Standards Board Veritas Asset Management Bailey Network Corporate Reporting Users' Forum	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building 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 General discussion/update/relationship building General discussion/update/relationship building	Cash flows and other related matters intangible Assets Cash flows and other related matters Equity method Business combinations - disclosures, goodwill and impairment Cash flows and other related matters Cash flows and other related matters Intangible Assets Power Purchase Agreements, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Management commentary, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements Provisions Equity method
Jianqiao Lu Linda Mezon-Hutter Nick Anderson	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China US Financial Accounting Standards Board Veritas Asset Management Bailey Network Corporate Reporting Users' Forum Corporate Reporting Users' Forum UK Endorsement Board	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building 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 Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Cash flows and other related matters intangible Assets Cash flows and other related matters Equity method Business combinations - disclosures, goodwill and impairment Cash flows and other related matters Cash flows and other related matters Intangible Assets Power Purchase Agreements, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Management commentary, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements Provisions Equity method
Jiangiao Lu Linda Mezon-Hutter	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China US Financial Accounting Standards Board US Financial Accounting Standards Board Corporate Reporting Users' Forum US Financial Accounting Standards Board Veritas Asset Management Bailey Network Corporate Reporting Users' Forum Corporate Reporting Users' Forum	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building 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 General discussion/update/relationship building General discussion/update/relationship building	Cash flows and other related matters intangible Assets Equity method Sequence of the sequence
Jianqiao Lu Linda Mezon-Hutter Nick Anderson	Ministry of Finance, France South African Institute of Chartered Accountants US Financial Accounting Standards Board Swiss Holdings Fiera Capital and Accounting Standards Board of Canada DWS Investments Impax Asset Management Australian Accounting Standards Board User Advisory Committee 2xideas Société Française des Analystes Financiers AlphaValue Hong Kong Institute of Certified Public Accountants Hong Kong University The Chinese University of Hong Kong Hong Kong Institute of Certified Public Accountants Ministry of Finance, China US Financial Accounting Standards Board Veritas Asset Management Bailey Network Corporate Reporting Users' Forum Corporate Reporting Users' Forum UK Endorsement Board	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups 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 General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Cash flows and other related matters intangible Assets Equity method Sequence of the sequence

	European Financial Reporting Advisory Group	Regulatory Adoption/Endorsement related discussion	
Rika Suzuki	Japanese Association for International Accounting Studies	General discussion/update/relationship building	Equity method
	The Life Insurance Association of Japan	General discussion/update/relationship building	Regulatory adoption of IFRS sustainability standards
	Accounting Standards Board of Japan,	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Intangible Assets, Cash flows and other related matters, Power Purchase Agreements, Climate-related and other uncertainties
	KPMG	General discussion/update/relationship building	
	International Valuation Standards Council	General discussion/update/relationship building	Provisions
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach other than consultative groups	Provisions
	Keidanren	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - cryptoassets, Intangible Assets
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Equity method
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	Equity method
Robert Uhl	TotalEnergies	Technical/Project-specific education/outreach other than consultative groups	Equity method
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	IFRS 16 - PIR
	The Digital Chamber	Technical/Project-specific education/outreach other than consultative groups	Equity method
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	IFRS 16 - PIR, Cash flows and other related matters, Intangible Assets, Horizo scanning - pollutant pricing mechanisms
Tadeu Cendon	Group of Latin American Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Equity method
	Comite de Pronunciamentos Contabeis	Technical/Project-specific education/outreach other than consultative groups	Equity method
	Itau BBA	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Group of Latin American Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	
	Associação Nacional dos Programas de Pós-Graduação em Contabilidade	General discussion/update/relationship building	Cash flows and other related matters
	Group of Latin American Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Comite de Pronunciamentos Contabeis	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
Zachary Gast	US Financial Accounting Standards Board	General discussion/update/relationship building	
Lauridly UdSt	US Financial Accounting Standards Board US Financial Accounting Standards Board	General discussion/update/relationship building General discussion/update/relationship building	
	Keefe, Bruyette & Woods	Technical/Project-specific education/outreach other than consultative groups	
	Assay Research	Technical/Project-specific education/outreach other than consultative groups	