

Board Member	Stakeholder	Category	Project
October 2024			
Andreas Barckow	Italian Foundation for Business Reporting	Technical/Project-specific education/outreach other than consultative groups	Digital Taxonomy – IFRS 18
	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	Digital Taxonomy – IFRS 18
	US Securities Exchange Commission	General discussion/update/relationship building	
	International Technical Partners	General discussion/update/relationship building	Financial Instruments with characteristics of equity, Power Purchase 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 consultative groups	
	The University of British Columbia Faculty	General discussion/update/relationship building	Equity method
	Canadian Securities Exchange	General discussion/update/relationship building	IFRS 16 - PIR
Ann Tarca	PwC	General discussion/update/relationship building	Intangible Assets
	Chartered Accountants Australia and New Zealand & CPA members	General discussion/update/relationship building	Primary financial statements, Horizon scanning - segments, Horizon scanning - 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	General discussion/update/relationship building	
	CPA Australia	General discussion/update/relationship building	
	Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment, Horizon scanning – hyperinflation
	Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Equity method
Bertrand Perrin	Autorité des normes comptables	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	KPMG and EY	General discussion/update/relationship building	S2 - Climate-related Disclosures
	Institute of Management Accountants France	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	Autorité des normes comptables	Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters
	Autorité des normes comptables	Technical/Project-specific education/outreach other than consultative groups	Cross-cutting - connectivity IASB-ISSB, Climate-related and other uncertainties in the financial statements
	European Software Accounting Group	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements, 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	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
	European Securities and Markets Authority	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements, Connectivity/Integration in Reporting
	Pictet Asset Management	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Intangible Assets, Provisions
Bruce Mackenzie	Saudi Organization for Certified Accountants	Other	Primary financial statements, Power Purchase Agreements, Intangible Assets, Climate-related and other uncertainties in the financial statements
	Saudi Aramco	Technical/Project-specific education/outreach other than consultative groups	IFRS 16 - PIR
	International Technical Partners	General discussion/update/relationship building	
	Saudi Aramco	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Saudi Aramco	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Saudi Aramco	General discussion/update/relationship building	Equity method
	Saudi Aramco	Technical/Project-specific education/outreach other than consultative groups	
Florian Esterer	CFA Corporate Disclosure Policy Council	Technical/Project-specific education/outreach other than consultative groups	
	CFA Japan	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment, Horizon scanning – hyperinflation
	World Business Council for Sustainable Development	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Business combinations - disclosures, goodwill and impairment
	CFA Society Italy	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Associate in Insurance Accounting and Finance	Technical/Project-specific education/outreach other than consultative groups	
	Organismo Italiano di Contabilità	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	PwC	General discussion/update/relationship building	Primary financial statements
	Deloitte	General discussion/update/relationship building	Management commentary
	Hanover	General discussion/update/relationship building	Primary financial statements
	CFA Institute	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets, Cash flows and other related matters, Business combinations - disclosures, goodwill and impairment
Hagit Keren	Liberty	General discussion/update/relationship building	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures
	European Software Accounting Group	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	LVMH	Technical/Project-specific education/outreach other than consultative groups	
Jianqiao Lu	Ministry of Finance, China	Technical/Project-specific education/outreach other than consultative groups	
Linda Mezon-Hutter	Italian Foundation for Business Reporting	Technical/Project-specific education/outreach other than consultative groups	Management commentary
	US Securities Exchange Commission	General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability: disclosures, Rate regulated activities, Climate-related and other uncertainties in the financial statements, IFRS 16 - PIR
	PwC	General discussion/update/relationship building	Dynamic risk management, Primary financial statements, Power Purchase Agreements, Amortised cost
	International Technical Partners	General discussion/update/relationship building	
	British Columbia Securities Commission	General discussion/update/relationship building	
	The Chartered Professional Accountants of British Columbia	General discussion/update/relationship building	Cross-cutting - connectivity IASB-ISSB, Climate-related and other uncertainties in the financial statements
	Hanover	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment
	European Banking Federation	Technical/Project-specific education/outreach other than consultative groups	
	The University of British Columbia Faculty	General discussion/update/relationship building	
	Italian Organisation for Business Reporting	Technical/Project-specific education/outreach other than consultative groups	
	Canadian Securities Exchange	General discussion/update/relationship building	
Nick Anderson	Capital Group	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	RBC Global Asset Management	General discussion/update/relationship building	
	Association of Chartered Certified Accountants	General discussion/update/relationship building	

	European Federation of Financial Analysts Societies	Technical/Project-specific education/outreach other than consultative groups	
	CFA Society Hong Kong	General discussion/update/relationship building	Horizon scanning - going concern
	Italian Foundation for Business Reporting	Technical/Project-specific education/outreach other than consultative groups	
	Hanover	General discussion/update/relationship building	
	Italian Organisation for Business Reporting	Technical/Project-specific education/outreach other than consultative groups	IFRS 16 - PIR
	UK Endorsement Board	General discussion/update/relationship building	Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures, Climate-related and other uncertainties in the financial statements, Equity method, Provisions
Patrina Buchanan	European Financial Reporting Advisory Group	Regulatory Adoption/Endorsement related discussion	Regulatory adoption of IFRS sustainability standards, Primary financial statements
Rika Suzuki	Financial Services Authority Japan	General discussion/update/relationship building	IFRS for SMEs review, Horizon scanning - cryptoassets, Equity method, Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Climate-related and other uncertainties in the financial statements
	Association of Chartered Certified Accountants	General discussion/update/relationship building	Financial instruments with characteristics of equity, Equity method, Climate-related and other uncertainties in the financial statements
	CFA Japan	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity, Dynamic risk management, Equity method, Climate-related and other uncertainties in the financial statements
	International Valuation Standards Council	General discussion/update/relationship building	Equity method, Climate-related and other uncertainties in the financial statements
	Association of Chartered Certified Accountants	Other	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	General discussion/update/relationship building	Cash flows and other related matters
	Zeimu Kenkyukai	Other	
	Financial Services Authority Japan	General discussion/update/relationship building	
	KPMG	General discussion/update/relationship building	Dynamic risk management, Business combinations - disclosures, goodwill and impairment
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
Robert Uhl	Institute of Management Accountants	General discussion/update/relationship building	IFRS 16 - PIR
	International Organization of Securities Commissions	General discussion/update/relationship building	
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than 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 Buenos Aires	General discussion/update/relationship building	
	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	
Zachary Gast	CFA Corporate Disclosure Policy Council team	Technical/Project-specific education/outreach other than consultative groups	
	Association of Chartered Certified Accountants	General discussion/update/relationship building	
	Association of Chartered Certified Accountants	Other	
	1919 Investment Counsel	General discussion/update/relationship building	
	Hanover	General discussion/update/relationship building	
	Dalooopa	General discussion/update/relationship building	
	S&P	Technical/Project-specific education/outreach other than consultative groups	
November 2024			
Andreas Barckow	Group of Latin American Accounting Standard Setters	General discussion/update/relationship building	
	Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	
	The Institute of Chartered Accountants of Pakistan	General discussion/update/relationship building	
	Ministry of Finance, China	General discussion/update/relationship building	
	Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	
	Government of Pakistan	General discussion/update/relationship building	
	Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	
	Asian-Oceanian Standard-Setters Group abd The Institute of Chartered Accountants of Pakistan	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
	European Financial Reporting Advisory Group	General discussion/update/relationship building	Horizon scanning - going concern, Management commentary, Cross-cutting - connectivity IASB-ISSB
	Group of Latin American Accounting Standard Setters	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements, Intangible Assets, Management commentary, Connectivity/Integration in Reporting
	Accounting Standards Board of Canada	General discussion/update/relationship building	
	Israel Securities Authority	General discussion/update/relationship building	
	Meet the Experts Conference	General discussion/update/relationship building	Primary financial statements
	Hanover	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Asian-Oceanian Standard-Setters Group	Technical/Project-specific education/outreach other than consultative groups	Management commentary, Power Purchase Agreements, IFRS 16 - PIR, IFRS 15 - PIR
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Equity
	International Organization of Securities Commissions	General discussion/update/relationship building	Digital Taxonomy – IFRS 18
Ann Tarca	International Association for Accounting Education and Research	General discussion/update/relationship building	Management commentary, Digital Taxonomy – IFRS 18, ISSB Taxonomy, Business combinations - disclosures, goodwill and impairment
	Hanover	Technical/Project-specific education/outreach other than consultative groups	
	Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	
	Diabetology Limited	Technical/Project-specific education/outreach other than consultative groups	
	PwC	Technical/Project-specific education/outreach other than consultative groups	
	Deloitte	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Deloitte	Regulatory Adoption/Endorsement related discussion	
	Australian Securities and Investment Commission	Regulatory Adoption/Endorsement related discussion	
	PwC	General discussion/update/relationship building	Intangible Assets
	Australian Securities and Investments Commission	General discussion/update/relationship building	Intangible Assets
	Australian Accounting Standards Board	General discussion/update/relationship building	Dynamic risk management
	Australian Accounting Standards Board	General discussion/update/relationship building	
Bertrand Perrin	KPMG	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Association Française des Entreprises Privées	General discussion/update/relationship building	Power Purchase Agreements

	Autorité des normes comptables	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Fédération Bancaire Française and Crédit Agricole	Technical/Project-specific education/outreach other than consultative groups	
	PwC	General discussion/update/relationship building	
	Hanover	Technical/Project-specific education/outreach other than consultative groups	
	Confederation of Indian Industry	Technical/Project-specific education/outreach other than consultative groups	Equity method
	Organisations professionnelles d'entreprises françaises	Technical/Project-specific education/outreach other than consultative groups	
Bruce Mackenzie	South African Institute of Chartered Accountants	General discussion/update/relationship building	Intangible Assets
	South African Institute of Chartered Accountants	Technical/Project-specific education/outreach other than consultative groups	
	Emirates Accounting and Auditing Association	General discussion/update/relationship building	Insurance
	Nexia International	General discussion/update/relationship building	Primary financial statements
	The Pan African Federation of Accountants	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Hanover	Technical/Project-specific education/outreach other than consultative groups	Rate regulated activities, Intangible Assets, Cash flows and other related matters
	CFO Forum South Africa	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
Florian Esterer	Hanover	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Associate in Insurance Accounting and Finance	Technical/Project-specific education/outreach other than consultative groups	
	Swiss Exchange Regulation	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	J. Safra Sarasin	General discussion/update/relationship building	Intangible Assets
	Swiss GAAP FER	General discussion/update/relationship building	Intangible Assets
	UK Endorsement Board	General discussion/update/relationship building	Intangible Assets
	CFA Society Germany	Technical/Project-specific education/outreach other than consultative groups	
Hagit Keren	Israel Securities Authority	General discussion/update/relationship building	
	Hanover	Technical/Project-specific education/outreach other than consultative groups	
	Basel Accounting and Auditing Expert Group	Technical/Project-specific education/outreach other than consultative groups	
	Keidanren	Technical/Project-specific education/outreach other than consultative groups	Equity method
	Keidanren	Technical/Project-specific education/outreach other than consultative groups	
	European Media Accounting Forum	Technical/Project-specific education/outreach other than consultative groups	Equity method, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements, Cash flows and other related matters, IFRS 16 - PIR
Jianqiao Lu	Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	Primary financial statements
	Ministry of Finance, China	General discussion/update/relationship building	Horizon scanning - going concern, Management commentary, Cross-cutting - connectivity IASB-ISSB
	Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	
	Government of Pakistan	General discussion/update/relationship building	
	Asian-Oceanian Standard-Setters Group	General discussion/update/relationship building	Primary financial statements
	Asian-Oceanian Standard-Setters Group and The Institute of Chartered Accountants of Pakistan	General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability: disclosures, Primary financial statements, Power Purchase Agreements, Cash flows and other related matters, Intangible Assets
	Hong Kong Institute of Certified Public Accountants	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms, Cash flows and other related matters
	Hanover	Technical/Project-specific education/outreach other than consultative groups	
	Asian-Oceanian Standard-Setters Group	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Intangible Assets, Cash flows and other related matters
Linda Mezon-Hutter	Hanover	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
	Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Horizon scanning - pollutant pricing mechanisms, Primary financial statements, Climate-related and other uncertainties in the financial statements, Equity method, Cash flows and other related matters
	Australian Accounting Standards Board	General discussion/update/relationship building	IFRS 16 - PIR, Climate-related and other uncertainties in the financial statements, Cash flows and other related matters, Equity method
	Australian Accounting Standards Board	General discussion/update/relationship building	
Nick Anderson	EY	General discussion/update/relationship building	Dynamic risk management
	UK Endorsement Board	General discussion/update/relationship building	Rate regulated activities, Climate-related and other uncertainties in the financial statements, Management commentary
	Design Bridge and Partners	General discussion/update/relationship building	
	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
Patrina Buchanan	Hanover	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	BusinessEurope	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
Rika Suzuki	PwC	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	UK Endorsement Board	General discussion/update/relationship building	Horizon scanning - going concern, Management commentary, Cross-cutting - connectivity IASB-ISSB
	EY	General discussion/update/relationship building	
	International Association for Accounting Education and Research	General discussion/update/relationship building	Intangible Assets
	EY	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements, Intangible Assets, Management commentary, Connectivity/Integration in Reporting
	Japanese Association for International Accounting Studies	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Intangible Assets, Climate-related and other uncertainties in the financial statements, Equity method, Cash flows and other related matters
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Rate regulated activities, Management commentary, Amortised cost, Cash flows and other related matters, Disclosure initiative - subsidiaries without public accountability: disclosures
	PwC	Technical/Project-specific education/outreach other than consultative groups	Equity method, Climate-related and other uncertainties in the financial statements, Primary financial statements
	Hanover	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning – hyperinflation, Interpretations Committee submissions
	Financial Services Authority Japan	General discussion/update/relationship building	Equity method

	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 consultative groups	IFRS 16 - PIR
	Keidanren	Technical/Project-specific education/outreach other than consultative groups	Equity method
	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	General discussion/update/relationship building	
	International Organization of Securities Commissions	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	General discussion/update/relationship building	Intangible Assets
	Brazilian Law and Accounting Study Group	Technical/Project-specific education/outreach other than consultative groups	
	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	
	Iochpe S.A.	General discussion/update/relationship building	
	B3 S.A.	General discussion/update/relationship building	
	Asociacion Interamericana de Contabilidad	Technical/Project-specific education/outreach other than consultative groups	
	Associagao Brasileira dos Contadores do Setor de Energia Eletrica	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Horizon scanning – hyperinflation
	Group of LatinAmerican Accounting Standard Setters	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill 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 consultative group meetings	
	Instituto para Desenvolvimento do Varejo	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
Zachary Gast	Hanover	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	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 consultative groups	
December 2024			
Andreas Barckow	Hong Kong Institute of Certified Public Accountants	General discussion/update/relationship building	
	European Financial Reporting Advisory Group	General discussion/update/relationship building	
	US Securities Exchange Commission	General discussion/update/relationship building	
	Financial Stability Board	General discussion/update/relationship building	
	Hong Kong Monetary Authority	General discussion/update/relationship building	
	Hong Kong Institute of Certified Public Accountants	Technical/Project-specific education/outreach other than consultative groups	
	US Financial Accounting Standards Board	General discussion/update/relationship building	
Bertrand Perrin	Mazars	Technical/Project-specific education/outreach other than consultative groups	
	Association Française des Entreprises Privées	General discussion/update/relationship building	
	AXA	General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability: disclosures
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Equity method, Cash flows and other related matters, Provisions, Primary financial statements
	European Securities and Markets Authority	General discussion/update/relationship building	
	Ministry of Finance, France	General discussion/update/relationship building	
Bruce Mackenzie	South African Institute of Chartered Accountants	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment
Florian Esterer	US Financial Accounting Standards Board	General discussion/update/relationship building	Cash flows and other related matters
	Swiss Holdings	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Fiera Capital and Accounting Standards Board of Canada	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	DWS Investments	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Impax Asset Management	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Australian Accounting Standards Board User Advisory Committee	Technical/Project-specific education/outreach other than consultative groups	
	Zxideas	General discussion/update/relationship building	Intangible Assets
	Société Française des Analystes Financiers	Technical/Project-specific education/outreach other than consultative groups	Cash flows and other related matters
	AlphaValue	Technical/Project-specific education/outreach other than consultative groups	
Jianqiao Lu	Hong Kong Institute of Certified Public Accountants	General discussion/update/relationship building	
	Hong Kong University	Technical/Project-specific education/outreach other than consultative groups	
	The Chinese University of Hong Kong	General discussion/update/relationship building	Equity method
	Hong Kong Institute of Certified Public Accountants	Technical/Project-specific education/outreach other than consultative groups	
	Ministry of Finance, China	Technical/Project-specific education/outreach other than consultative groups	
Linda Mezon-Hutter	US Financial Accounting Standards Board	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment
	US Financial Accounting Standards Board	General discussion/update/relationship building	Cash flows and other related matters
	Corporate Reporting Users' Forum	General discussion/update/relationship building	Cash flows and other related matters
Nick Anderson	US Financial Accounting Standards Board	General discussion/update/relationship building	Intangible Assets
	Veritas Asset Management	Technical/Project-specific education/outreach other than consultative groups	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
	Bailey Network	Technical/Project-specific education/outreach other than consultative groups	Provisions
	Corporate Reporting Users' Forum	General discussion/update/relationship building	Equity method
	Corporate Reporting Users' Forum	Technical/Project-specific education/outreach other than consultative groups	Provisions, Annual improvements, IFRS 16 - PIR
	UK Endorsement Board	General discussion/update/relationship building	
Patrina Buchanan	AXA	Technical/Project-specific education/outreach other than consultative groups	
	Dutch Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	

	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, Horizon 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	
	US Financial Accounting Standards Board	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	