

Stakeholder engagement register - Q4 2025



Board Member	Stakeholder	Meeting purpose	Subject(s) covered
October 2025			
Andreas Barckow	Accounting Standards Board of Japan	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters, Consultation on agenda priorities, Equity method
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Equity method
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Equity method, Climate-related and other uncertainties in the financial statements, Cash flows and other related matters
	Securities Analysts Association of Japan	General discussion/update/relationship building	IFRS 16 - PIR, Equity method
	Deloitte Touche Tohmatsu LLC	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters
	METI (Ministry of Economy, Trade and Industry) attendees	General discussion/update/relationship building	IASB projects and related topics
	Japan Financial Services Agency (JFSA) [金融庁]	General discussion/update/relationship building	IASB projects and related topics
	Bank of Japan	General discussion/update/relationship building	IASB projects and related topics
	EY Japan, KPMG Japan, PWC Japan, Deloitte Japan	General discussion/update/relationship building	Equity method, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements
	Tokyo Stock Exchange, Inc.	General discussion/update/relationship building	IASB projects and related topics
	International Organization of Securities Commissions	General discussion/update/relationship building	IASB projects and related topics
	The Japanese Institute of Certified Public Accountants (JICPA) [日本公認会計士協会]	Technical/Project-specific education/outreach	Equity method, Connectivity/Integration in Reporting, Risk Mitigation Accounting Climate-related and other uncertainties in the financial statements
	IFRS foundation	General discussion/update/relationship building	Connectivity/Integration in Reporting
	Nippon Keidanren (Japan Business Federation)	Technical/Project-specific education/outreach	Equity method
	PwC	General discussion/update/relationship building	IASB projects and related topics
	Accounting Standards Board of Japan, China Accounting Standards Committee, Korea Accounting Standards Board, HKICPA, PCA Macao	General discussion/update/relationship building	IASB projects and related topics
	EY Shanghai	General discussion/update/relationship building	IFRS 9 - PIR hedge accounting, Insurance
	Shanghai University of Finance and Economics	General discussion/update/relationship building	IASB projects and related topics
	Shanghai National Accounting Institute	General discussion/update/relationship building	IASB projects and related topics
	SAIC Motor Corporation Limited	General discussion/update/relationship building	Equity method
	Alibaba Group	General discussion/update/relationship building	IASB projects and related topics
	Pan-China Certified Public Accountants	General discussion/update/relationship building	IASB projects and related topics
	International Technical Partners	General discussion/update/relationship building	IASB projects and related topics
	PwC	General discussion/update/relationship building	IASB projects and related topics
	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
Bertrand Perrin	Autorité des Normes comptables	Technical/Project-specific education/outreach	IASB projects and related topics
	European Commission	Regulatory Adoption/Endorsement related discussion	IASB projects and related topics
	European Securities and Markets Authority	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Intangible Assets, Fourth Agenda Consultation, IFRS 16 - PIR, Primary financial statements
	KPMG Japan & EY France	Technical/Project-specific education/outreach	IASB projects and related topics
	Association Française des Entreprises Privées	General discussion/update/relationship building	IASB projects and related topics
	Malaysian Accounting Standards Board	Technical/Project-specific education/outreach	IFRS for SMEs Activities
	Central Bank Malaysia	General discussion/update/relationship building	Risk Mitigation Accounting
	Malaysian Accounting Standards Board	Technical/Project-specific education/outreach	Climate-related and other uncertainties in the financial statements, Cross-cutting - connectivity IASB-ISSB
	Securities Commission Malaysia	General discussion/update/relationship building	Consultation on agenda priorities,
	Malaysian Accounting Standards Board	Technical/Project-specific education/outreach	Rate regulated activities
	Malaysian Accounting Standards Board	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	Bursa Malaysia	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements, Cash flows and other related matters
	PwC France	Technical/Project-specific education/outreach	IASB projects and related topics
	Autorité des Marchés Financiers de l'Union Monétaire Ouest Africaine (AMF-UMOA)	Technical/Project-specific education/outreach	IASB projects and related topics
Bruce Mackenzie	Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	KPMG France	Technical/Project-specific education/outreach	IASB projects and related topics
	Saudi Organization for Chartered and Professional Accountants (SOCPA)	Regulatory Adoption/Endorsement related discussion	IASB projects and related topics
	Saudi Aramco	Technical/Project-specific education/outreach	IFRS 16 - PIR, Cash flows and other related matters
	Saudi Aramco	General discussion/update/relationship building	IASB projects and related topics
	AFIIR	General discussion/update/relationship building	IASB projects and related topics
	The Pan African Federation of Accountants	Regulatory Adoption/Endorsement related discussion	IASB projects and related topics
Florian Esterer	European Accounting Association	Technical/Project-specific education/outreach	IFRS 16 - PIR
	Assonime	Technical/Project-specific education/outreach	Rate regulated activities, IFRS 16 - PIR, Intangible Assets, Equity method, Climate-related and other uncertainties in the financial statements
	Deloitte Switzerland	Technical/Project-specific education/outreach	Primary financial statements, Intangible Assets, Equity method
	J. Safra Sarasin	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Intangible Assets, S1 - General Sustainability-related Disclosures
	UK Endorsement Board	Technical/Project-specific education/outreach	Rate regulated activities
Hagit Keren			
	Australian Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	Bank for International Settlements	Regulatory Adoption/Endorsement related discussion	Insurance

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
Linda Mezon-Hutter	AcSB - Canadian Accounting Standards Board	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	AcSB - Canadian Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	The Association of Chartered Certified Accountants	General discussion/update/relationship building	IASB projects and related topics
	AcSB - Canadian Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	International Technical Partners	General discussion/update/relationship building	IASB projects and related topics
	PwC	General discussion/update/relationship building	IASB projects and related topics
	US Financial Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
Nick Anderson	UK Endorsement Board	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Intangible Assets, Cash flows and other related matters, Financial instruments with characteristics of equity, IFRS 16 - PIR
	Office of the Superintendent of Financial Institutions	General discussion/update/relationship building	Financial instruments with characteristics of equity, Risk Mitigation Accounting Cash flows and other related matters, Fourth Agenda Consultation,
	Canadian Public Accountability Board	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	Accounting Standards Board of Canada	Technical/Project-specific education/outreach	Rate regulated activities
	Canadian Securities Administrators	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Rate regulated activities, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements
	Accounting Standards Board of Canada	General discussion/update/relationship building	Fourth Agenda Consultation, Primary financial statements,
	Veritas Investment Research	General discussion/update/relationship building	Primary financial statements, Fourth Agenda Consultation, Horizon scanning - segments, IFRS 16 - PIR
	Accounting Standards Board of Canada	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	Accounting Standards Board of Canada	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	Accounting Standards Board of Canada	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Fourth Agenda Consultation, Provisions, Primary financial statements
	Accounting Standards Board of Canada	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Horizon scanning - segments, Intangible Assets, Fourth Agenda Consultation
Patrina Buchanan	International Non-Profit Reporting Foundation	General discussion/update/relationship building	
	Fitch Ratings	General discussion/update/relationship building	Cash flows and other related matters
	Malaysian Accounting Standards Board	Technical/Project-specific education/outreach	IFRS for SMEs Activities
	Central Bank Malaysia	General discussion/update/relationship building	Risk Mitigation Accounting
	Malaysian Accounting Standards Board	Technical/Project-specific education/outreach	Climate-related and other uncertainties in the financial statements, Cross-cutting - connectivity IASB-ISSB
	Securities Commission Malaysia	General discussion/update/relationship building	Consultation on agenda priorities
	Malaysian Accounting Standards Board	Technical/Project-specific education/outreach	Rate regulated activities
	Malaysian Accounting Standards Board	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	Bursa Malaysia	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements, Cash flows and other related matters
	European Financial Reporting Advisory Group	General discussion/update/relationship building	Amortised cost, Risk Mitigation Accounting Financial instruments with characteristics of equity
	Dutch Accounting Standards Board	Technical/Project-specific education/outreach	Horizon scanning – hyperinflation

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
Rika Suzuki	International Valuation Standards Council	General discussion/update/relationship building	IASB projects and related topics
	AcSB - Canadian Accounting Standards Board	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	Australian Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	Accounting Standards Board of Japan	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters, Consultation on agenda priorities, Equity method
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Equity method,
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	Equity method, Climate-related and other uncertainties in the financial statements, Cash flows and other related matters
	Securities Analysts Association of Japan	General discussion/update/relationship building	IFRS 16 - PIR, Equity method
	International Organization of Securities Commissions	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters, Equity method, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Fourth Agenda Consultation
	Deloitte Touche Tohmatsu LLC	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters
	METI (Ministry of Economy, Trade and Industry)attendees	General discussion/update/relationship building	IASB projects and related topics
	Japan Financial Services Agency (JFSA) [金融庁]	General discussion/update/relationship building	IASB projects and related topics
	Bank of Japan	General discussion/update/relationship building	IASB projects and related topics
	EY Japan, KPMG Japan, PWC Japan, Deloitte Japan	General discussion/update/relationship building	Equity method, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements
	Tokyo Stock Exchange, Inc.	General discussion/update/relationship building	IASB projects and related topics
	International Organization of Securities Commissions	General discussion/update/relationship building	IASB projects and related topics
	The Japanese Institute of Certified Public Accountants (JICPA) [日本公認会計士協会]	Technical/Project-specific education/outreach	Equity method, Connectivity/Integration in Reporting, Risk Mitigation Accounting Climate-related and other uncertainties in the financial statements
	IFRS foundation	General discussion/update/relationship building	Connectivity/Integration in Reporting
	Nippon Keidanren (Japan Business Federation)	Technical/Project-specific education/outreach	Equity method
	PwC	General discussion/update/relationship building	IASB projects and related topics
	Accounting Standards Board of Japan, China Accounting Standards Committee, Korea Accounting Standards Board, HKICPA, PCA Macao	General discussion/update/relationship building	IASB projects and related topics
	EY, DTT, KPMG and PwC	General discussion/update/relationship building	IASB projects and related topics
	Financial Services Agency Japan	General discussion/update/relationship building	IASB projects and related topics

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
Robert Uhl	ICAEW Financial Reporting Committee	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets, Business combinations - disclosures, goodwill and impairment, Equity method, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements
	Office of the Superintendent of Financial Institutions	General discussion/update/relationship building	Financial instruments with characteristics of equity, Risk Mitigation Accounting Cash flows and other related matters, Fourth Agenda Consultation
	Canadian Public Accountability Board	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	Accounting Standards Board of Canada	Technical/Project-specific education/outreach	Rate regulated activities
	Canadian Securities Administrators	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Rate regulated activities, Cash flows and other related matters, Climate-related and other uncertainties in the financial statements
	Accounting Standards Board of Canada	General discussion/update/relationship building	Fourth Agenda Consultation, Primary financial statements
	Veritas Investment Research	General discussion/update/relationship building	Primary financial statements, Fourth Agenda Consultation, Horizon scanning - segments, IFRS 16 - PIR
	Accounting Standards Board of Canada	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	Accounting Standards Board of Canada	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	Accounting Standards Board of Canada	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Fourth Agenda Consultation, Provisions, Primary financial statements
	Accounting Standards Board of Canada	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Horizon scanning - segments, Intangible Assets, Fourth Agenda Consultation
Tadeu Cendon	Comitê de pronunciamentos contábeis	General discussion/update/relationship building	IASB projects and related topics
	Brazilian Association of Listed Companies (ABRASCA)	General discussion/update/relationship building	IASB projects and related topics
	Comitê de pronunciamentos contábeis	General discussion/update/relationship building	IASB projects and related topics
	Petrobras	General discussion/update/relationship building	IASB projects and related topics
Zachary Gast	CFA Institute	General discussion/update/relationship building	IASB projects and related topics
	PWC	General discussion/update/relationship building	IASB projects and related topics
	European Financial Reporting Advisory Group	Regulatory Adoption/Endorsement related discussion	IFRS for SMEs Activities
	CFA Institute	General discussion/update/relationship building	IASB projects and related topics

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
November 2025			
Andreas Barckow	International Association for Accounting Education and Research & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	Paderborn University	Technical/Project-specific education/outreach	Cash flows and other related matters, Insurance
	Paderborn University	Technical/Project-specific education/outreach	IASB projects and related topics
	Financial Stability Board	General discussion/update/relationship building	IASB projects and related topics
	Financial Stability Board	General discussion/update/relationship building	IASB projects and related topics
	Asian-Oceanian Standard-Setters Group	Technical/Project-specific education/outreach	Equity method, Disclosure initiative - subsidiaries without public accountability: disclosures, Primary financial statements, Horizon scanning - segments
	Institute of Chartered Accountants of the Maldives	General discussion/update/relationship building	IFRS for SMEs Activities, Primary financial statements
Bertrand Perrin	International Association for Accounting Education and Research & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	Forvis Mazars	General discussion/update/relationship building	IASB projects and related topics
	Institute of Management Accountants (IMA) France	Technical/Project-specific education/outreach	IASB projects and related topics
	European Securities and Markets Authority	Technical/Project-specific education/outreach	Equity method
	AXA	General discussion/update/relationship building	IASB projects and related topics
	Grant Thornton France	Technical/Project-specific education/outreach	Primary financial statements
	Forvis Mazars	Technical/Project-specific education/outreach	IASB projects and related topics
Bruce Mackenzie	International Association for Accounting Education and Research & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	PwC	General discussion/update/relationship building	IASB projects and related topics
	The Association of Chartered Certified Accountants	Technical/Project-specific education/outreach	IFRS for SMEs Activities
	Johannesburg Stock Exchange	General discussion/update/relationship building	IASB projects and related topics
	Informa	General discussion/update/relationship building	IASB projects and related topics
Florian Esterer	International Association for Accounting Education and Research & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	US Financial Accounting Standards Board	General discussion/update/relationship building	Cash flows and other related matters, Business combinations - disclosures, goodwill and impairment
	Japanese Institute of Certified Public Accountants	Technical/Project-specific education/outreach	Equity method
	Keidanren	Technical/Project-specific education/outreach	Equity method
	Keidanren	Technical/Project-specific education/outreach	Equity method
	ExpertSuisse	General discussion/update/relationship building	Primary financial statements
	KPMG Schweiz	Technical/Project-specific education/outreach	Primary financial statements, Intangible Assets
	EY Schweiz	Technical/Project-specific education/outreach	Primary financial statements, Intangible Assets, Regulatory adoption of IFRS sustainability standards
	SIX Exchange Regulation	General discussion/update/relationship building	Regulatory adoption of IFRS sustainability standards
	EconomieSuisse	Regulatory Adoption/Endorsement related discussion	Primary financial statements
	SIX Exchange Regulation	General discussion/update/relationship building	Regulatory adoption of IFRS sustainability standards
	Swipra	General discussion/update/relationship building	Primary financial statements, Intangible Assets, Climate-related and other uncertainties in the financial statements
	Austrian Financial Reporting and Auditing Committee	General discussion/update/relationship building	Primary financial statements, Intangible Assets, Financial instruments with characteristics of equity
	PWC Austria	Technical/Project-specific education/outreach	
Hagit Keren	Korean Accounting Standards Board	General discussion/update/relationship building	Primary financial statements
	Korean Accounting Standards Board	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Equity method
	Korean Accounting Standards Board	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters
	Israel Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	Israeli Securities Authority	General discussion/update/relationship building	IASB projects and related topics
	Capital Market, Insurance and Savings Authority, Israel	Regulatory Adoption/Endorsement related discussion	Insurance
	Ministry of Finance (Israel)	General discussion/update/relationship building	Insurance

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
	Asian-Oceanian Standard-Setters Group	Technical/Project-specific education/outreach	Equity method, Disclosure initiative - subsidiaries without public accountability: disclosures, Primary financial statements, Horizon scanning - segments
	Institute of Chartered Accountants of the Maldives	General discussion/update/relationship building	IFRS for SMEs Activities, Primary financial statements
Linda Mezon-Hutter	International Association for Accounting Education and Research & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	Ordre des CPA du Québec	General discussion/update/relationship building	IASB projects and related topics
	Accountancy Europe	General discussion/update/relationship building	IASB projects and related topics
	PWC	General discussion/update/relationship building	IASB projects and related topics
Nick Anderson	International Association for Accounting Education and Research & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	UK Endorsement Board	General discussion/update/relationship building	Cash flows and other related matters, Rate regulated activities
	Financial Conduct Authority	General discussion/update/relationship building	
	UK Endorsement Board	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets, Business combinations - disclosures, goodwill and impairment, Rate regulated activities
	US Financial Accounting Standards Board	General discussion/update/relationship building	Cash flows and other related matters, Business combinations - disclosures, goodwill and impairment
	KPMG	Technical/Project-specific education/outreach	Primary financial statements, Cash flows and other related matters
	Deloitte	Technical/Project-specific education/outreach	Primary financial statements
	Financial Reporting Council	General discussion/update/relationship building	IASB projects and related topics
	Ministry of Finance, Poland	General discussion/update/relationship building	Fourth Agenda Consultation, Cash flows and other related matters, Primary financial statements, Intangible Assets, Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR
	EY Poland	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements
Patrina Buchanan	Polish Chamber of Statutory Auditors	General discussion/update/relationship building	Fourth Agenda Consultation, Primary financial statements, IFRS 16 - PIR, Cash flows and other related matters, Intangible Assets
	International Association for Accounting Education and Research & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	CoStar	General discussion/update/relationship building	IFRS 16 - PIR
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 16 - PIR
	Bloomberg	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	Accounting Today	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	Keidanren	Technical/Project-specific education/outreach	Equity method
	keidanren	Technical/Project-specific education/outreach	Equity method
	China Accounting Standards Committee	Technical/Project-specific education/outreach	Equity method
	Samoa Institute of Accountants	General discussion/update/relationship building	IASB projects and related topics
Count			
Rika Suzuki	IAAER & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	Financial Services Agency Japan	General discussion/update/relationship building	IASB projects and related topics
	EY, DTT, KPMG and PwC	General discussion/update/relationship building	IASB projects and related topics
	Local IR communities	Technical/Project-specific education/outreach	Connectivity/Integration in Reporting
	Japanese Association for International Accounting Studies	General discussion/update/relationship building	IASB projects and related topics
	EY	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	PWC	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	Japanese Institute of Certified Public Accountants	Technical/Project-specific education/outreach	Equity method
	Japanese Institute of Certified Public Accountants	Technical/Project-specific education/outreach	Equity method
	Keidanren	Technical/Project-specific education/outreach	Equity method
	keidanren	Technical/Project-specific education/outreach	Equity method
	China Accounting Standards Committee	Technical/Project-specific education/outreach	Equity method
	Financial Services Agency Japan	Regulatory Adoption/Endorsement related discussion	ISSB Taxonomy

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
	Regulation Asia	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	IASB projects and related topics
	Financial Services Agency Japan	General discussion/update/relationship building	IASB projects and related topics
Robert Uhl			
	International Association for Accounting Education and Research & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	Japanese Institute of Certified Public Accountants	Technical/Project-specific education/outreach	Equity method
Tadeu Cendon	Japanese Institute of Certified Public Accountants	Technical/Project-specific education/outreach	Equity method
	International Association for Accounting Education and Research & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	Korean Accounting Standards Board	General discussion/update/relationship building	Primary financial statements
	Korean Accounting Standards Board	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Equity method
	Korean Accounting Standards Board	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters
	The Association of Chartered Certified Accountants	Technical/Project-specific education/outreach	IFRS for SMEs Activities
	Comitê de pronunciamentos contábeis	General discussion/update/relationship building	IASB projects and related topics
	ABRACONEE - Brazilian Association of the Accountants of Electric Energy Sector	General discussion/update/relationship building	Rate regulated activities, Equity method
Zachary Gast	International Association for Accounting Education and Research & KPMG	Technical/Project-specific education/outreach	Cash flows and other related matters, Climate-related and other uncertainties in the financial statements, Intangible Assets, IFRS 9 - PIR hedge accounting
	US Financial Accounting Standards Board	General discussion/update/relationship building	Cash flows and other related matters, Business combinations - disclosures, goodwill and impairment
	CFA Institute	General discussion/update/relationship building	Intangible Assets, Primary financial statements, Cash flows and other related matters, Financial instruments with characteristics of equity

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
December 2025			
Andreas Barckow	U.S. Securities and Exchange Commission (SEC)	General discussion/update/relationship building	IASB projects and related topics
	University of Ferrara	Technical/Project-specific education/outreach	Intangible Assets
	US Financial Accounting Standards Board	General discussion/update/relationship building	Horizon scanning - cryptoassets, Horizon scanning - pollutant pricing mechanisms, Cash flows and other related matters
	AcSB - Canadian Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
Bertrand Perrin	Autorité des normes comptables	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	European Securities and Markets Authority	General discussion/update/relationship building	Primary financial statements
	Association Française des Entreprises Privées	Technical/Project-specific education/outreach	IASB projects and related topics
	Bourse de Casablanca	General discussion/update/relationship building	IASB projects and related topics
	Ordre des Experts-Comptables du Maroc	General discussion/update/relationship building	IASB projects and related topics
	Association Française de Gestion Active Passive (AFGAP)	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	Moroccan Ministry of Economy and Finance	General discussion/update/relationship building	IASB projects and related topics
	ACAPS - Autorité de Contrôle des Assurances et de la Prévoyance Sociale	General discussion/update/relationship building	Insurance
	AMMC - Autorité Marocaine du Marché des Capitaux	General discussion/update/relationship building	IASB projects and related topics
Count	Ordre des Experts-Comptables du Maroc	Technical/Project-specific education/outreach	IASB projects and related topics
Bruce Mackenzie	South African Institute of Chartered Accountants	General discussion/update/relationship building	IASB projects and related topics
	Service for Accounting, Reporting and Auditing Supervision (SARAS)	Technical/Project-specific education/outreach	IFRS for SMEs Activities, Interpretations Committee submissions
	Various	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	Saudi Organization for Chartered and Professional Accountants	General discussion/update/relationship building	IASB projects and related topics
	Saudi Organization for Chartered and Professional Accountants	Technical/Project-specific education/outreach	IFRS for SMEs Activities
Florian Esterer	Nomura Research Institute	General discussion/update/relationship building	IASB projects and related topics
	US Financial Accounting Standards Board	General discussion/update/relationship building	Primary financial statements, Provisions, Equity method
	Business Europe	Technical/Project-specific education/outreach	Equity method
Hagit Keren	Australian Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
Linda Mezon-Hutter	Corporate Reporting Users' Forum UK	General discussion/update/relationship building	Fourth Agenda Consultation
	US Financial Accounting Standards Board	General discussion/update/relationship building	Horizon scanning - cryptoassets, Horizon scanning - pollutant pricing mechanisms, Cash flows and other related matters
Nick Anderson			
	Corporate Reporting Users' Forum Japan	General discussion/update/relationship building	Intangible Assets, Climate-related and other uncertainties in the financial statements, Fourth Agenda Consultation
	Corporate Reporting Users' Forum UK	General discussion/update/relationship building	Fourth Agenda Consultation
	PWC	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment
	US Financial Accounting Standards Board	General discussion/update/relationship building	Primary financial statements, Provisions, Equity method
	Veritas Research	Technical/Project-specific education/outreach	IFRS 16 - PIR

Board Member	Stakeholder	Meeting purpose	Subject(s) covered
Patrina Buchanan	World Bank	Technical/Project-specific education/outreach	IFRS for SMEs Activities
Rika Suzuki	Australian Accounting Standards Board	General discussion/update/relationship building	IASB projects and related topics
	Corporate Reporting Users' Forum Japan	General discussion/update/relationship building	Intangible Assets, Climate-related and other uncertainties in the financial statements, Fourth Agenda Consultation
	Singapore BT	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	FT Banker	Technical/Project-specific education/outreach	Risk Mitigation Accounting
	KPMG	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	Deloitte	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	Various	Technical/Project-specific education/outreach	Business combinations - disclosures, goodwill and impairment
	PwC	General discussion/update/relationship building	IASB projects and related topics
	International Auditing and Assurance Standards Board	General discussion/update/relationship building	Cash flows and other related matters, Intangible Assets, Business combinations - disclosures, goodwill and impairment, Risk Mitigation Accounting
	Business Europe	Technical/Project-specific education/outreach	Equity method
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	IASB projects and related topics
	Sumitomo Life Insurance	General discussion/update/relationship building	IASB projects and related topics
	PwC	General discussion/update/relationship building	IASB projects and related topics
	SMBC Nikko Securities	General discussion/update/relationship building	Intangible Assets, Cash flows and other related matters, Equity method
	EY	General discussion/update/relationship building	IASB projects and related topics
	Financial Services Agency Japan	General discussion/update/relationship building	IASB projects and related topics
	BofA Securities Japan	General discussion/update/relationship building	IASB projects and related topics
	Securities Analysts Association of Japan	Technical/Project-specific education/outreach	Equity method
	KPMG	General discussion/update/relationship building	IASB projects and related topics
Robert Uhl	International Organization of Securities Commissions	Technical/Project-specific education/outreach	Interpretations Committee submissions
	IMA	General discussion/update/relationship building	Risk Mitigation Accounting Business combinations - disclosures, goodwill and impairment, Equity method, Climate-related and other uncertainties in the financial statements, Intangible Assets, Cash flows and other related matters
Tadeu Cendon	Securities and Exchange Commission of Brazil	General discussion/update/relationship building	Equity method, Regulatory adoption of IFRS sustainability standards, Digital Taxonomy – IFRS 18
	IBRACON - Brazilian Institute of Independent Auditors	General discussion/update/relationship building	IASB projects and related topics
	Comitê de pronunciamentos contábeis	General discussion/update/relationship building	IASB projects and related topics
	Comitê de pronunciamentos contábeis	General discussion/update/relationship building	IASB projects and related topics
Zachary Gast	US Financial Accounting Standards Board	General discussion/update/relationship building	Primary financial statements, Provisions, Equity method