

Board Member	Category	Stakeholder
<b>October</b>		
<b>Nick Anderson</b>	Outreach, Primary Financial Statements	European Financial Reporting Advisory Group
	General discussion	UK Shareholders Association
	General discussion	Financial Accounting Standards Board
	General discussion	Poland Ministry of Finance
	General discussion	Polish Chamber of Statutory Auditors
	General discussion	CFA Society Poland
	General discussion	EY Poland
	Presentation/ speech	EY Poland
	Outreach, Primary Financial Statements	Japanese Institute of Certified Public Accountants
	Outreach, Primary Financial Statements	Securities Analysts Association of Japan
	Outreach, Primary Financial Statements	UK Endorsement Board
<b>Andreas Barckow</b>	General update	Integrated Reporting and Connectivity Council
	General update	CFA Institute
	General update	ACCA Accounting for the Future (AFF) Conference
	General update	Global Reporting Initiative
	General update	US Securities and Exchange Commission
	Participate in/attend an external event, Speech/ presentation	Hyosung Corporation, Hyundai Doosan Infracore, KAIST College of Business, Samil PwC, KPMG Samjong
	General discussion	Korean Accounting Standards Board
	Participate in/attend an external event, Speech/ presentation and general discussion, IASB agenda for next 5 years	Ewha Womans University, Korea University, KPMG Samjong, EY Han Young, DigiCAP Co., Samsung Life Insurance, Samil PwC
	Participate in/attend an external event	Korean Accounting Standards Board
	Outreach, Primary Financial Statements	Accounting Standards Board of Japan
	Outreach, Primary Financial Statements	Keidanren
<b>Tadeu Cendon</b>	General update, Financial Instruments with Characteristics of Equity	Embraer
	General update, Financial Instruments with Characteristics of Equity	PwC
	Outreach, Primary Financial Statements	Group of Latin American Accounting Standard Setters
	Participating in/attending an external event	Institute of Brazilian Independent Auditors (IBRACON)
	General update	Brazilian Securities and Exchange Commission (CVM)
	General update	Brazilian Insurance Regulator (SUSEP)
	General update	Brazilian Federal Accounting Council (CFC)
	General update	Brazilian Central Bank
	SME Implementation Group	International Federation of Accountants

# Stakeholder engagement register—Q4 2022

Board Member	Category	Stakeholder
<b>Zach Gast</b>		
	General discussion, Goodwill and Impairment	CalPers
	General discussion, Dynamic Risk Management	Vanguard
	General discussion, IAS 12 - OECD Pillar Two narrow scope amendments	Council of Institutional Investors
	General discussion, Goodwill and Impairment	US Securities and Exchange Commission
	General discussion, Goodwill and Impairment	CalSTRS
	General discussion, S1 - General Sustainability- related Disclosures	Allspring
	General discussion, Horizon scanning - intangibles	Matthews Asia
	General discussion, IFRS 9 - PIR Impairment	Capital Group
	General discussion, Financial Instruments with Characteristics of Equity	Wolfe Research
	General discussion, Goodwill and Impairment	BNP Paribas
	General discussion	US Financial Accounting Standards Board
<b>Jianqiao Lu</b>		
	Participate in/ attend an external event	European Financial Reporting Advisory Group
	Outreach, Primary Financial Statements	China Accounting Standards Committee
	Outreach, IFRS for SMEs	Asian-Oceanian Standard-Setters Group, Malaysian Accounting Standards Board
	Speech/ Presentation	Xiamen University
<b>Bruce Mackenzie</b>		
	Outreach, IFRS for SMEs	Pan African Federation of Accountants
	General discussion, Climate disclosures	BDO
	General discussion, IFRS Interpretations Committee	Autorité des normes comptables
	General discussion, IFRS Interpretations Committee	Association française des entreprises privées
<b>Linda Mezon-Hutter</b>		
	Presentation/speech, IFRS 17	Taiwan Insurance Institute
	Outreach, Primary Financial Statements	Canadian User Advisory Committee (Accounting Standards Board Canada Committee)
<b>Bertrand Perrin</b>		

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# Stakeholder engagement register—Q4 2022

Board Member	Category	Stakeholder
	Outreach, Dynamic Risk Management	Fédération Bancaire Française
	Outreach, IFRS for SMEs	Pan African Federation of Accountants
	General discussion	EY
	General update	European Media Accounting Forum
	General discussion, IFRS Interpretations Committee	Autorité des normes comptables
	General discussion, IFRS Interpretations Committee	Association française des entreprises privées
	Participate in/ attend an external event	PwC
	General discussion	PwC
	General update	ACTEO
	Outreach, Primary Financial Statements	European Financial Reporting Advisory Group
	Outreach, Primary Financial Statements	China Accounting Standards Committee
	Outreach, Primary Financial Statements	Accounting Standards Board of Japan
	Outreach, Primary Financial Statements	Japanese Institute of Certified Public Accountants
	Outreach, Primary Financial Statements	Securities Analysts Association of Japan
<b>Rika Suzuki</b>	General discussion, Primary Financial Statements	UK Endorsement Board
	General discussion, IFRS Taxonomy	Financial Services Agency Japan, Japanese Institute of Certified Public Accountants
	General update	Deloitte, EY, KPMG and PwC
	General update	Financial Services Agency Japan
	General update	General Life Insurance Association of Japan
	General discussion, Goodwill and Impairment, IFRS 9 PIR	Accounting Standards Board of Japan
	General discussion, Goodwill and Impairment, IFRS 9 PIR	Japanese Bankers Association
	General discussion, Goodwill and Impairment, IFRS 9 PIR	Financial Services Agency Japan
	General discussion, Goodwill and Impairment, IFRS 9 PIR	Japanese Institute of Certified Public Accountants
	General update	IVSC
	General discussion, Goodwill and Impairment, IFRS 9 PIR	Securities Analysts Association of Japan
	Outreach, Primary Financial Statements	Korean Accounting Standards Board

# Stakeholder engagement register—Q4 2022

Board Member	Category	Stakeholder
	Outreach, Primary Financial Statements	European Financial Reporting Advisory Group
	General discussion, Goodwill and Impairment	Keidanren
	General update	Sustainability Standards Board of Japan
	General update, Sustainability-related disclosures	Tokyo Stock Exchange
	Outreach, Primary Financial Statements	Accounting Standards Board of Japan
	Outreach, Primary Financial Statements	Keidanren
	General update, Sustainability-related disclosures	Financial Accounting Standards Forum Japan, Sustainability Standards Board of Japan, Financial Services Agency Japan, Japanese Institute of Certified Public Accountants, Keidanren, Securities Analysts Association of Japan
	General update, Sustainability-related disclosures	Keidanren
	General update, Sustainability-related disclosures	Japanese Institute of Certified Public Accountants
	General update, Sustainability-related disclosures	Japanese Institute of Certified Public Accountants, Japan Foundation for Accounting, Education and Learning
	Outreach, Primary Financial Statements	Japanese Institute of Certified Public Accountants
	Outreach, Primary Financial Statements	Securities Analysts Association of Japan
	General discussion	Accounting Standards Board of Japan
	General discussion	KPMG
	General update	Deloitte, EY, KPMG and PwC
<b>Ann Tarca</b>	General discussion	Australian Accounting Standards Board
	Presentation/ speech, General update	Ministry of Finance Tajikstan
	General discussion, Extractive Activities	Shaw Partners
	General discussion, Extractive Activities	Australian Securities Investment Commission
<b>Robert Uhl</b>	General discussion, Business Combinations	PwC
	General discussion, Financial Instruments with Characteristics of Equity	Deloitte
<b>November</b>		
<b>Nick Anderson</b>	Outreach, Primary Financial Statements	European Financial Reporting Advisory Group
	Outreach, Primary Financial Statements	UK Endorsement Board

# Stakeholder engagement register—Q4 2022

Board Member	Category	Stakeholder
	General update	Redington
	Outreach, Primary Financial Statements	European Financial Reporting Advisory Group
	General discussion	UK Endorsement Board
	Participate in/attend an external event	PwC
	Outreach, Primary Financial Statements	Autorité des normes comptables
	Participate in/attend an external event	University of Toronto
	Outreach, Cash Flow Statement	Accounting Standards Board of Canada
	Outreach, Primary Financial Statements	European Financial Reporting Advisory Group
	General discussion	UK Endorsement Board
	General update	The 100 Group
	Outreach, PIR IFRS 15	The 100 Group
	General discussion	Financial Reporting Council
	General discussion	Climate Accounting and Audit Project
<b>Andreas Barckow</b>		
	Participate in/ attend an external event	American Accounting Association
	General update	Financial Stability Board
	Participate in/ attend an external event, General update	PwC
	General update	Global Reporting Initiative
	General update	Integrated Reporting and Connectivity Council
	General update	Accounting Standards Committee of Germany, European Financial Reporting Advisory Group
	Participate in/attend an external event	Asian-Oceanian Standard-Setters Group
	General update	Vietnamese Ministry of Finance
	General update	Saudi Organization for Chartered and Professional Accountants
	General update	Institute of Chartered Accountants of Maldives, Institute of Chartered Accountants of Sri Lanka, Institute of Chartered Accountants of Pakistan
	General update	Accounting Standards Board Nepal
	General update	Chinese Ministry of Finance
	Presentation/ speech	Austrian Financial Reporting and Auditing Committee
	General update	KPMG, International Association for Accounting Education and Research
<b>Tadeu Cendon</b>		
	Participate in/attend an external event	American Accounting Association
	General update	International Federation of Accountants
	General update	Federacion Nacional de Contadores del Ecuador
	Outreach, IFRS for SMEs	Group of Latin American Accounting Standard Setters
	General update	Consejo Mexicano de Normas de Información Financiera, A.C. (Mexican National Standard Setter)
	Outreach, IFRS for SMEs	Comitê de Pronunciamentos Contábeis (Brazilian National Standard Setter)

# Stakeholder engagement register—Q4 2022

Board Member	Category	Stakeholder
	General update	Brazilian Association of Electric Power Sector Accountants (ABRACONEE)
	General update	World Bank - CFRR - Senior Official Workshop
	Participate in/attend an external event	World Bank
	Goodwill and Impairment	Comitê de Pronunciamentos Contábeis (Brazilian National Standard Setter)
	Outreach, IFRS for SMEs	Group of Latin American Accounting Standard Setters
	Outreach, IFRS 15	Brazilian Association of Listed Companies (ABRASCA)
<b>Zach Gast</b>		
	General discussion, Primary Financial Statements	S&P
	General discussion, Dynamic Risk Management	Moody's
	General discussion, Goodwill and Impairment	Corporate Reporting Users Forum
	Outreach, IFRS 9 - PIR Impairment	Investor Roundtable - Multiple organisations
	Outreach, Supply Chain Financing	Fitch Ratings
	Outreach, Goodwill and Impairment	European Leveraged Finance Association
	General discussion, Goodwill and Impairment	PwC
<b>Jianqiao Lu</b>		
	Participate in/ attend and external event	Huawei Accounting Policy Center
	Participate in/ attend and external event	The China-Japan-Korea Accounting Standards Setters Meeting
	Speech/ presentation	Accounting Standards Board Nepal
	Speech/ presentation, Participate in/ attend and external event	Asian-Oceanian Standard-Setters Group
	General update	Vietnamese Ministry of Finance
	General update	Institute of Chartered Accountants of Maldives, Institute of Chartered Accountants of Sri Lanka, Institute of Chartered Accountants of Pakistan
	General update	Chinese Ministry of Finance
	Outreach, IFRS for SMEs	China Accounting Standards Committee
	Participate in/ attend and external event	KPMG, International Association for Accounting Education and Research
<b>Bruce Mackenzie</b>		
	General discussion, IFRS 9	Malaysia Central Bank
	Outreach, IFRS 9	Malaysia Accounting Standards Board
	Outreach, IFRS 15	Malaysia Accounting Standards Board
	Outreach, IFRS for SMEs	Malaysia Accounting Standards Board
	Outreach, Primary Financial Statements	South African Institute of Chartered Accountants
	Outreach, Primary Financial Statements	Pan African Federation of Accountants
	General update	Capital Markets Authority of Kingdom of Saudi Arabia

# Stakeholder engagement register—Q4 2022

Board Member	Category	Stakeholder
	Presentation/ speech, General update	South African Institute of Chartered Accountants
	General discussion, IFRS for SMEs	Institute of Chartered Accountants in Malawi
	Presentation/ speech, IFRS 17	Zimbabwe Public Accountants and Auditors Board
	General update	PwC
	General discussion, IFRS for SMEs	Institute of Certified Public Accountants of Cyprus
	Presentation/ speech, General update	PwC
	Presentation/ speech, General update	Nexia International
<b>Linda Mezon-Hutter</b>		
	Outreach, Primary Financial Statements	European Financial Reporting Advisory Group
	Outreach, IFRS 16, IFRS 9 PIR, Goodwill and Impairment	European Financial Reporting Advisory Group
	Outreach, Primary Financial Statements	Canadian Preparers (sponsored by Accounting Standards Board Canada)
<b>Bertrand Perrin</b>		
	Outreach, Primary Financial Statements	European Financial Reporting Advisory Group
	Outreach, Primary Financial Statements	European Financial Reporting Advisory Group
	General discussion, IFRS Foundation Trustees	Association française des entreprises privées
	General update	European Securities and Markets Authority
	Participate in/ attend an external event	European Financial Reporting Advisory Group
	Outreach, Primary Financial Statements	Autorité des normes comptables
	Participate in/ attend an external event	KPMG
	General discussion	Deloitte
	Outreach, Primary Financial Statements	AXA
	Participate in/ attend an external event	Mazars
<b>Rika Suzuki</b>		
	General discussion, Goodwill and Impairment	Financial Services Agency Japan
	General update	Financial Services Agency Japan
	General discussion	Deloitte
	Outreach, Primary Financial Statements	Australian Accounting Standards Board, New Zealand External Reporting Board
	Outreach, Primary Financial Statements	Malaysia Accounting Standards Board
	Outreach, Primary Financial Statements	Australian Accounting Standards Board, New Zealand External Reporting Board

# Stakeholder engagement register—Q4 2022

Board Member	Category	Stakeholder
	Participating in/ attend an external event	China Accounting Standards Committee, Korea Accounting Standards Board, Hong Kong Institute of Certified Public Accountants, Accounting Standards Board of Japan
	Presentation/ speech	EY
	General discussion	PwC
	General discussion, Goodwill and Impairment	Nikkei
	General discussion, Dynamic Risk Management	PwC
	Outreach, Primary Financial Statements	International Auditing and Assurance Standards Board
	General discussion	EY
	Outreach, Primary Financial Statements	International Technical Partners
	General discussion, Going Concern	International Auditing and Assurance Standards Board
<b>Ann Tarca</b>		
	General discussion	Australian Accounting Standards Board
	Attend/ participate in an external event	Asian-Oceanian Standard-Setters Group
	General discussion, Digital Financial Reporting	European Accounting Association
<b>Robert Uhl</b>		
	General discussion, Accounting for monetary gold	World Gold Council
	General update	Institute of Management Accountants
	General discussion, Intangible Assets, Cryptocurrency	Deloitte
<b>December</b>		
<b>Nick Anderson</b>		
	Outreach, Primary Financial Statements	International Organization of Securities Commissions
	General Discussion	UK Endorsement Board
	General Discussion	Kroll
	Outreach, Primary Financial Statements	KGK
	General Discussion	US Financial Accounting Standards Board
<b>Andreas Barckow</b>		
	General update	Capital Market Authority
	Participate in/attend an external event	Saudi Organisation for Certified Public Accountants
	General update	Saudi Arabian Ministry of Finance
	Participate in/attend an external event	European Financial Reporting Advisory Group
	Presentation/ speech	American Institute of Certified Public Accountants, Chartered Institute of Management Accountants
	General update	Accounting Standards Board of Japan
	General update	International Association of Insurance Supervisors
<b>Patrina Buchanan</b>		



# Stakeholder engagement register—Q4 2022

Board Member	Category	Stakeholder
	Outreach, IAS 12 - OECD Pillar Two narrow scope amendments	European Financial Reporting Advisory Group
	Outreach, Primary Financial Statements	Accounting Standards Board (Canada) IFRS Discussion Group
<b>Tadeu Cendon</b>		
	General discussion	Group of Latin American Accounting Standard Setters
	Outreach, IFRS for SMEs	Comitê de Pronunciamentos Contábeis (Brazilian National Standard Setter)
	Outreach, IFRS 15	Brazilian Association of Listed Companies (ABRASCA)
	General update, Financial Instruments with Characteristics of Equity	Brazilian Association of Listed Companies (ABRASCA)
	General discussion	Association of Portuguese-speaking Accountants and Auditors (UCALP)
	Outreach, IFRS for SMEs	G&G Integral De Consultoría Ltda
<b>Zach Gast</b>	General discussion, Insurance	US Financial Accounting Standards Board
<b>Jianqiao Lu</b>		
	Participate in/ attend an external event	China Journal of Accounting Research, China Southern Power Grid
	Participate in/ attend an external event, IFRS for SMEs	Chartered Institute of Public Finance and Accountancy
	Outreach, Primary Financial Statements	State Grid
	General discussion	Beijing National Accounting Intitute
<b>Bruce Mackenzie</b>		
	General discussion	Capital Markets Authority of Kingdom of Saudi Arabia
	General discussion, Cryptocurrency	Accountings Standards Board Canada
<b>Linda Mezon-Hutter</b>		
	Outreach, Primary Financial Statements; Climate-related risks, Interpretations Committee agenda decisions	Canadian IFRS Advisory Group
	Outreach, Primary Financial Statements	International Organization of Securities Commissions
<b>Bertrand Perrin</b>		
	General update	Georgian Service for Accounting, Reporting and Auditing Supervision
	Outreach, IFRS 15 PIR and IFRS 9 PIR Impairment	European Telecommunications Accounting Forum
	General discussion	Autorité des normes comptables
	General discussion	Association française des entreprises privées
	Participate in an external event	International Management Accountants
	General discussion	European Securities and Markets Authority
	General discussion	Universal Music Group
	General update	Autorité des normes comptables
	Outreach, IFRS 15 PIR and IFRS 9 PIR Impairment	Swissholdings

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Board Member	Category	Stakeholder
	General discussion	French Ministry of Economy and Finance
<b>Rika Suzuki</b>		
	General discussion, Provisions - Targeted Improvements	Securities Analysts Association of Japan
	Outreach, Primary Financial Statements	International Organization of Securities Commissions
	General discussion, Going Concern	Japanese Institute of Certified Public Accountants
	Outreach, Primary Financial Statements	PwC
	General update	Financial Services Agency Japan
	General discussion, Goodwill and Impairment	Accounting Standards Board of Japan
	General discussion, Goodwill and Impairment	International Valuation Standards Council
	General update	Deloitte, EY, KPMG, PwC
	Goodwill	Keidanren
	General discussion, IAS 12	Financial Services Agency Japan
	General discussion, Going Concern	PwC
	General update	General Life Insurance Association of Japan
	Presentation/ speech	SMBC Nikko Securities
	General discussion, Intangible Assets	Cabinet Office of Japan
	General update	Financial Services Agency Japan
	Presentation/ speech	Association of Corporate Directors
	General discussion	General Life Insurance Association of Japan
<b>Ann Tarca</b>		
	Presentation/ speech, Digital Financial Reporting	Australian Accounting Standards Board
	General discussion, Research grants	Lancaster University
	General discussion, IFRS for SMEs	African Academic Accounting Association
	General discussion, Materiality research	University of Melbourne
	General discussion	Australian Accounting Standards Board
	General discussion, Materiality research	Consejo Mexicano de Normas de Información Financiera, A.C. (Mexican National Standard Setter)
	General discussion, Subsidiaries without Public Accountability: Disclosures	Australian Accounting Standards Board
<b>Robert Uhl</b>		
	General update	PwC