

Board Member	Stakeholder	Category	Project
January 2024			
Andreas Barckow	Integrated Reporting and Connectivity Council	General discussion/update/relationship building	
	Institute of Management Accountants	General discussion/update/relationship building	
	Fédération bancaire française	General discussion/update/relationship building	
	Société Française des Analystes Financiers	General discussion/update/relationship building	
	France Assureurs	General discussion/update/relationship building	
	France Assureurs	General discussion/update/relationship building	
	Commission des Normes Internationales and Forum d'Application des Normes Comptables Internationales	General discussion/update/relationship building	
	European Securities and Markets Authority	General discussion/update/relationship building	
	Autorité des marchés financiers	General discussion/update/relationship building	
	Fédération Française des Firms Pluridisciplinaires	General discussion/update/relationship building	
	Association française des entreprises privées	General discussion/update/relationship building	
	Association française des entreprises privées	General discussion/update/relationship building	
	Association française des entreprises privées	General discussion/update/relationship building	
	Autorité des marchés financiers	General discussion/update/relationship building	
	Autorité des normes comptables	General discussion/update/relationship building	
	pitt-watson.com	General discussion/update/relationship building	
	Financial Stability Board	General discussion/update/relationship building	
UK Endorsement Board	General discussion/update/relationship building		
Ann Tarca	Financial Reporting Council Bangladesh	Technical/Project-specific education/outreach other than consultative groups	IFRS for SMEs review
Bertrand Perrin	Association Française de Normalisation	General discussion/update/relationship building	
	Institute of Management Accountants	General discussion/update/relationship building	
	Fédération bancaire française	General discussion/update/relationship building	
	Société Française des Analystes Financiers	General discussion/update/relationship building	
	France Assureurs	General discussion/update/relationship building	
	France Assureurs	General discussion/update/relationship building	
	Commission des Normes Internationales and Forum d'Application des Normes Comptables Internationales	General discussion/update/relationship building	
	European Securities and Markets Authority (ESMA)	General discussion/update/relationship building	
	Autorité des marchés financiers	General discussion/update/relationship building	
	Fédération Française des Firms Pluridisciplinaires	General discussion/update/relationship building	
	Association française des entreprises privées	General discussion/update/relationship building	
	Association française des entreprises privées	General discussion/update/relationship building	
	Association française des entreprises privées	General discussion/update/relationship building	
	Autorité des normes comptables	General discussion/update/relationship building	
Bruce Mackenzie	BusinessEurope	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - segments
	Qube RT	General discussion/update/relationship building	Digital financial reporting
	Business Europe	Technical/Project-specific education/outreach other than consultative groups	Interpretations Committee submissions
Florian Esterer	Bank J Safra Sarasin	Technical/Project-specific education/outreach other than consultative groups	Rate regulated activities
	Man Group	Technical/Project-specific education/outreach other than consultative groups	Rate regulated activities
	CFA Society Canada	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements
	Qube RT	General discussion/update/relationship building	Digital financial reporting
	PortageBay	General discussion/update/relationship building	Digital financial reporting
	Robeco	General discussion/update/relationship building	Digital financial reporting
	PwC	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Power Purchase Agreements, Financial instruments with characteristics of equity, Horizon scanning - cryptoassets, Provisions
	RobecoSAM	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements
Linda Mezon-Hutter	US Financial Accounting Standards Board	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms
	Integrated Reporting and Connectivity Council	General discussion/update/relationship building	
	Institute of Management Accountants	General discussion/update/relationship building	
	Fédération bancaire française	General discussion/update/relationship building	
	Société Française des Analystes Financiers	General discussion/update/relationship building	
	France Assureurs	General discussion/update/relationship building	
	France Assureurs	General discussion/update/relationship building	
	Commission des Normes Internationales and Forum d'Application des Normes Comptables Internationales	General discussion/update/relationship building	
	European Securities and Markets Authority	General discussion/update/relationship building	
	Autorité des marchés financiers	General discussion/update/relationship building	
	Fédération Française des Firms Pluridisciplinaires	General discussion/update/relationship building	
Association française des entreprises privées	General discussion/update/relationship building		
Association française des entreprises privées	General discussion/update/relationship building		
Association française des entreprises privées	General discussion/update/relationship building		
Autorité des marchés financiers, Banque de France	General discussion/update/relationship building		
Autorité des normes comptables	General discussion/update/relationship building		
Nick Anderson	Qube RT	General discussion/update/relationship building	Digital financial reporting
	PortageBay	General discussion/update/relationship building	Digital financial reporting
	Integrated Reporting and Connectivity Council	General discussion/update/relationship building	Digital financial reporting
	Robeco	General discussion/update/relationship building	Digital financial reporting
	UK Endorsement Board	General discussion/update/relationship building	Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms
	RobecoSAM	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements
	US Financial Accounting Standards Board	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms
Patrina Buchanan	Qube RT	General discussion/update/relationship building	Digital financial reporting
	PortageBay	General discussion/update/relationship building	Digital financial reporting
	Robeco	General discussion/update/relationship building	Digital financial reporting
Rika Suzuki	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	
	Life Insurance Association of Japan	General discussion/update/relationship building	
Robert Uhl	US Financial Accounting Standards Foundation	Other	Provisions
	Qube RT	General discussion/update/relationship building	Digital financial reporting
	PortageBay	General discussion/update/relationship building	Digital financial reporting
Tadeu Cendon	Colegio de Contadores Públicos de Costa Rica	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	FUCAPE Business School	General discussion/update/relationship building	Interpretations Committee submissions, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements, Cross-cutting - other
	B3 Brazilian Stock Exchange	Regulatory Adoption/Endorsement related discussion	Digital financial reporting
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Rate regulated activities

Zachary Gast	PortageBay	General discussion/update/relationship building	Digital financial reporting
	Robeco	General discussion/update/relationship building	Digital financial reporting
	US Financial Accounting Standards Board	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms
February 2024			
Andreas Barckow	US Financial Accounting Standards Foundation	General discussion/update/relationship building	Horizon scanning - intangibles, Power Purchase Agreements, Horizon scanning - pollutant pricing mechanisms, Climate-related and other uncertainties in the financial statements
	International Technical Partners	General discussion/update/relationship building	Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning - hyperinflation
	International Public Sector Accounting Standards Board US Securities Exchange Commission	General discussion/update/relationship building General discussion/update/relationship building	
Ann Tarca	Lukka Data Solutions	General discussion/update/relationship building	ISSB Taxonomy
	Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	IFRS 15 - PIR, IFRS 9 - PIR impairment, Equity method
	US Financial Accounting Standards Foundation	General discussion/update/relationship building	Power Purchase Agreements, Horizon scanning - intangibles, Horizon scanning - cryptoassets, Horizon scanning - cash flows and related matters
	Accounting and Finance Journal	Technical/Project-specific education/outreach other than consultative groups	IFRS 9 - PIR hedge accounting, IFRS 9 - PIR impairment
Bertrand Perrin	Pan African Federation of Accountants	General discussion/update/relationship building	
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment, IFRS 9 - narrow scope amendments - classification and measurement, Power Purchase Agreements, Disclosure initiative - subsidiaries without public accountability: disclosures
	Ordre des Experts Comptables du Maroc	General discussion/update/relationship building	
Bruce Mackenzie	Pan African Federation of Accountants	General discussion/update/relationship building	
	Pan African Federation of Accountants	General discussion/update/relationship building	
	PwC	General discussion/update/relationship building	
	Deloitte	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements
	Pan African Federation of Accountants	General discussion/update/relationship building	
Florian Esterer	CFA Institute	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Primary financial statements, Cross-cutting - connectivity IASB-ISSB
	S&P Ratings	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	International Forum of Accounting Standard Setters	Other	Digital financial reporting
	UBS Investment Bank	General discussion/update/relationship building	Power Purchase Agreements, Horizon scanning - pollutant pricing mechanisms, Climate-related and other uncertainties in the financial statements
	The World Business Council for Sustainable Development	General discussion/update/relationship building	Horizon scanning - intangibles
	US Financial Accounting Standards Foundation	General discussion/update/relationship building	Dynamic risk management, Financial instruments with characteristics of equity, IFRS 9 - PIR impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms
	CFRA Research	General discussion/update/relationship building	Financial instruments with characteristics of equity, IFRS 9 - PIR impairment
Hagit Keren	S&P Ratings	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
Jianqiao Lu	Association of Chartered Certified Accountants	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms
Linda Mezon-Hutter	International Technical Partners	General discussion/update/relationship building	Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning - hyperinflation
	US Securities Exchange Commission (SEC)	General discussion/update/relationship building	
Nick Anderson	Eumedion	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	Martin Currie Investments Limited	General discussion/update/relationship building	Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business combinations - disclosures, goodwill and impairment
	US Financial Accounting Standards Foundation	General discussion/update/relationship building	Dynamic risk management, Financial instruments with characteristics of equity, IFRS 9 - PIR impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms
	Financial Reporting Council	General discussion/update/relationship building	Management commentary
	The Investor Relations Society	General discussion/update/relationship building	Primary financial statements, Management commentary
	Redington	General discussion/update/relationship building	Primary financial statements, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity
	Association of Chartered Certified Accountants	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms
	UK Endorsement Board	General discussion/update/relationship building	Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements
Rika Suzuki	International Auditing and Assurance Standards Board	General discussion/update/relationship building	IFRS for SMEs review, Digital financial reporting
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	
	Japan Financial Services Agency	General discussion/update/relationship building	
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
Robert Uhl	Eumedion	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Association of Chartered Certified Accountants	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms
Tadeu Cendon	Comité de Pronunciamentos Contábeis	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Interpretations Committee submissions, Financial instruments with characteristics of equity
	EMBRAER	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	Comité de Pronunciamentos Contábeis	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	Comité de Pronunciamentos Contábeis	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	Group of Latin American Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	MAG Investimentos	General discussion/update/relationship building	Financial instruments with characteristics of equity
	Corefiling	General discussion/update/relationship building	Digital financial reporting
Zachary Gast	Capital Group	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity

	S&P Global Market Intelligence	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, IFRS 16 - PIR
	Accounting Standards Board of Canada	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	Veritas Research	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity, Dynamic risk management
	US Financial Accounting Standards Foundation	General discussion/update/relationship building	Dynamic risk management, Financial instruments with characteristics of equity, IFRS 9 - PIR impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms
	Financial Executives International Canada	General discussion/update/relationship building	Primary financial statements
	Accounting Standards Board of Canada	General discussion/update/relationship building	Primary financial statements, Digital financial reporting, Financial instruments with characteristics of equity
	Bank of Montreal	General discussion/update/relationship building	
	Accounting Standards Board of Canada	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	Office of the Superintendent of Financial Institutions	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	Massachusetts Financial Services	General discussion/update/relationship building	Primary financial statements, Horizon scanning - taxes, Business combinations - disclosures, goodwill and impairment
	Factset	General discussion/update/relationship building	Digital financial reporting
	Norges Investment	General discussion/update/relationship building	
	US Financial Accounting Standards Foundation	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - cash flows and related matters
	Fitch Ratings	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	CFRA Research	General discussion/update/relationship building	Financial instruments with characteristics of equity, IFRS 9 - PIR impairment
March 2024			
Andreas Barckow	The Securities Analysts Association of Japan	General discussion/update/relationship building	
	Deloitte, EY, KPMG and PwC	General discussion/update/relationship building	
	The Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	
	The Corporate Reporting Users' Forum	General discussion/update/relationship building	
	KPMG	General discussion/update/relationship building	
	Mitsui Sumitomo Financial Group	General discussion/update/relationship building	
	Mitsubishi UFJ Financial Group	General discussion/update/relationship building	
	SoftBank, Deloitte	General discussion/update/relationship building	
	Mizuho Financial Group	General discussion/update/relationship building	
	Japan Association of International Accounting Studies	Technical/Project-specific education/outreach other than consultative groups	
	KPMG	General discussion/update/relationship building	
	Keidanren	General discussion/update/relationship building	
	Japan Financial Services Agency	General discussion/update/relationship building	
	Japan Financial Services Agency	General discussion/update/relationship building	
	TOYOTA MOTOR Corp.	General discussion/update/relationship building	
	Mitsubishi Corp.	General discussion/update/relationship building	
	Nissan Motor Co., Ltd.	General discussion/update/relationship building	
	Japan Financial Services Agency, Keidanren and Japan Exchange Group	General discussion/update/relationship building	
	SONY	General discussion/update/relationship building	
	Nikkei Inc.	Other	
	Japanese Institute of Certified Public Accountants	Other	
PwC	General discussion/update/relationship building		
EY	General discussion/update/relationship building		
Japanese Institute of Certified Public Accountants	General discussion/update/relationship building		
US Financial Accounting Standards Foundation	General discussion/update/relationship building	Horizon scanning - intangibles	
Deloitte, EY and Accounting Standards Board Canada	General discussion/update/relationship building		
Ministry of Finance China	General discussion/update/relationship building		
DRSC, AFRAC, European Financial Reporting Advisory Group	General discussion/update/relationship building		
Financial Stability Board	General discussion/update/relationship building		
Ann Tarca	KPMG	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Business combinations under common control, Climate-related and other uncertainties in the financial statements
	Lukka Data Solutions and Rutgers University	General discussion/update/relationship building	Horizon scanning - intangibles, Horizon scanning - cryptoassets
	Australian Accounting Standards Board	General discussion/update/relationship building	
Bertrand Perrin	EDF, Orano	Technical/Project-specific education/outreach other than consultative groups	Provisions
	Autorité des normes comptables	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	Association française des entreprises privées	General discussion/update/relationship building	
	Association française des entreprises privées	General discussion/update/relationship building	
Bruce Mackenzie	South African Institute of Chartered Accountants	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	South African Institute of Chartered Accountants	General discussion/update/relationship building	
	PwC	General discussion/update/relationship building	
Florian Esterer	European Accounting Association	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	Berenberg	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	Chuo University	Other	
	Eagelescott	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	Deloitte	General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements
	EY	General discussion/update/relationship building	IFRS 15 - PIR, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Equity method
	KPMG	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements, Horizon scanning - intangibles
Linda Mezon-Hutter	US Financial Accounting Standards Foundation	General discussion/update/relationship building	Horizon scanning - intangibles
	Deloitte, EY and Accounting Standards Board Canada	General discussion/update/relationship building	
Nick Anderson	The Corporate Reporting Users' Forum	General discussion/update/relationship building	Horizon scanning - cash flows and related matters, Business combinations - disclosures, goodwill and impairment
	RSM International	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
	UK Financial Reporting Council	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Management commentary, Horizon scanning - cash flows and related matters
Patrina Buchanan	Organismo Italiano di Contabilità	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
Rika Suzuki	Mizuho Securities	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	The Securities Analysts Association of Japan	General discussion/update/relationship building	
	Deloitte, EY, KPMG and PwC	General discussion/update/relationship building	