

Board Member January 2024 Andreas Barckow	Stakeholder	Category	Project
Allureas Barckow	Integrated Reporting and Connectivity Council	Consess discussion / undebt / selektonship huilding	
Andreas Barckow	Institute of Management Accountants	General discussion/update/relationship building 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 Commission des Normes Internationales and Forum d'Application des	General discussion/update/relationship building General discussion/update/relationship building	
	Normes Comptables Internationales	General discussion/appare/relationship building	
	European Securities and Markets Authority	General discussion/update/relationship building	
	Autorité des marchés financiers	General discussion/update/relationship building	
	Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées	General discussion/update/relationship building 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 pitt-watson.com	General discussion/update/relationship building General discussion/update/relationship building	
	Financial Stability Board	General discussion/update/relationship building	
	UK Endorsement Board	General discussion/update/relationship building	
Ann Tarca	Financial Panastina Causail Panaladash	Technical (Oscient energicand energia)	IEDS for CMEs review
AIIII I dica	Financial Reporting Council Bangladesh	Technical/Project-specific education/outreach other than consultative groups	IFRS TOT SIVIES TEVIEW
Bertrand Perrin	Association Française de Normalisation	General discussion/update/relationship building	
	Institute of Management Accountants Fédération bancaire française	General discussion/update/relationship building 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	General discussion/update/relationship building	
	Normes Comptables Internationales European Securities and Markets Authority (ESMA)	General discussion/update/relationship building	
	Autorité des marchés financiers	General discussion/update/relationship building	
	Fédération Française des Firmes Pluridisciplinaires	General discussion/update/relationship building	
	Association française des entreprises privées	General discussion/update/relationship building	
	Association française des entreprises privées Association française des entreprises privées	General discussion/update/relationship building General discussion/update/relationship building	
	Association française des entreprises privées Association française des entreprises privées	General discussion/update/relationship building	
	Autorité des normes comptables	General discussion/update/relationship building	
Davis Mark	DusinessFusees	Taskaisel/Decises as a 10 and	Hadron consists comments
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	
Florian Esterer	Donk I Cofee Corneia	Technical (Oscient energicand energia)	Date you leted estivities
riorian Esterer	Bank J Safra Sarasin	Technical/Project-specific education/outreach other than consultative groups	kate regulated activities
	Man Group	Technical/Project-specific education/outreach other than	Rate regulated activities
		consultative groups	
	CFA Society Canada	Technical/Project-specific education/outreach other than	Power Purchase Agreements
	Qube RT	consultative groups General discussion/update/relationship building	Digital financial reporting
	PortageBay		Digital financial reporting
	Robeco	General discussion/update/relationship building	Digital financial reporting
	PwC		Primary financial statements, Power Purchase Agreements, Financial
		consultative groups	instruments with characteristics of equity, Horizon scanning - cryptoassets,
	RobecoSAM	Technical/Project-specific education/outreach other than	Provisions Power Purchase Agreements
		consultative groups	
	US Financial Accounting Standards Board	General discussion/update/relationship building	primary financial statements, Business combinations - disclosures, goodwill
			and impairment, Horizon scanning - pollutant pricing mechanisms
Linda Mezon-Hutter	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 France Assureurs	General discussion/update/relationship building General discussion/update/relationship building	
	France Assureurs	General discussion/update/relationship building	
	Commission des Normes Internationales and Forum d'Application des	General discussion/update/relationship building	
	Commission des Normes internationales and Fordin d'Application des		
	Normes Comptables Internationales	Consultance to the transfer of	
	Normes Comptables Internationales European Securities and Markets Authority	General discussion/update/relationship building	
	Normes Comptables Internationales	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	
	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	
	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	
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	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées	General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	
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Nick Anderson	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT	General discussion/update/relationship building General discussion/update/relationship building	Digital financial reporting
Nick Anderson	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT PortageBay	General discussion/update/relationship building	Digital financial reporting Digital financial reporting
Nick Anderson	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT	General discussion/update/relationship building	Digital financial reporting
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Nick Anderson	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT PortageBay Integrated Reporting and Connectivity Council Robeco UK Endorsement Board	General discussion/update/relationship building	Digital financial reporting Digital financial reporting Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms
Nick Anderson	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT PortageBay Integrated Reporting and Connectivity Council Robeco	General discussion/update/relationship building General discussion/update/rela	Digital financial reporting Digital financial reporting Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms
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Patrina Buchanan Rika Suzuki	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des mormes comptables Qube RT PortageBay Integrated Reporting and Connectivity Council Robeco UK Endorsement Board RobecoSAM US Financial Accounting Standards Board Qube RT PortageBay Robeco EY, Deloitte, KPMG and PwC EY, Deloitte, KPMG and PwC EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	Digital financial reporting Digital financial reporting Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms Power Purchase Agreements Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms Digital financial reporting Digital financial reporting
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Patrina Buchanan Rika Suzuki	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT PortageBay Integrated Reporting and Connectivity Council Robeco UK Endorsement Board RobecoSAM US Financial Accounting Standards Board Qube RT PortageBay Robeco EY, Deloitte, KPMG and PwC EY, Deloitte, KPMG and PwC Life Insurance Association of Japan US Financial Accounting Standards Foundation	General discussion/update/relationship building	Digital financial reporting Digital financial reporting Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms Power Purchase Agreements Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms Digital financial reporting Digital financial reporting Digital financial reporting
Patrina Buchanan Rika Suzuki Robert Uhl	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT PortageBay Integrated Reporting and Connectivity Council Robeco UK Endorsement Board RobecoSAM US Financial Accounting Standards Board Qube RT PortageBay Robeco EY, Deloitte, KPMG and PwC EY, Deloitte, KPMG and PwC Life Insurance Association of Japan US Financial Accounting Standards Foundation Qube RT PortageBay	General discussion/update/relationship building	Digital financial reporting Digital financial reporting Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms Power Purchase Agreements Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms Digital financial reporting Digital financial reporting Provisions Digital financial reporting Digital financial reporting Digital financial reporting
Patrina Buchanan Rika Suzuki Robert Uhl	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT PortageBay Integrated Reporting and Connectivity Council Robeco UK Endorsement Board RobecoSAM US Financial Accounting Standards Board Qube RT PortageBay Robeco EY, Deloitte, KPMG and PwC Life Insurance Association of Japan US Financial Accounting Standards Foundation Qube RT	General discussion/update/relationship building	Digital financial reporting Digital financial reporting Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms Power Purchase Agreements Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms Digital financial reporting Digital financial reporting Provisions Digital financial reporting Digital financial reporting Digital financial reporting
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Patrina Buchanan Rika Suzuki Robert Uhl	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT PortageBay Integrated Reporting and Connectivity Council Robeco UK Endorsement Board RobecoSAM US Financial Accounting Standards Board Qube RT PortageBay Robeco EY, Deloitte, KPMG and PwC EY, Deloitte, KPMG and PwC Life Insurance Association of Japan US Financial Accounting Standards Foundation Qube RT PortageBay Colegio de Contadores Públicos de Costa Rica	General discussion/update/relationship building	Digital financial reporting Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms Power Purchase Agreements Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms Digital financial reporting Digital financial reporting Digital financial reporting Digital financial reporting Provisions Digital financial reporting Digital financial reporting Primary financial statements Interpretations Committee submissions, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial
Patrina Buchanan Rika Suzuki Robert Uhl	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT PortageBay Integrated Reporting and Connectivity Council Robeco UK Endorsement Board RobecoSAM US Financial Accounting Standards Board Qube RT PortageBay Robeco EY, Deloitte, KPMG and PwC EY, Deloitte, KPMG and PwC Life Insurance Association of Japan US Financial Accounting Standards Foundation Qube RT PortageBay Colegio de Contadores Públicos de Costa Rica FUCAPE Business School	General discussion/update/relationship building	Digital financial reporting Digital financial reporting Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms Power Purchase Agreements Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms Digital financial reporting Digital financial reporting Digital financial reporting Digital financial reporting Provisions Digital financial reporting Primary financial statements Interpretations Committee submissions, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements, Cross-cutting - other
Nick Anderson Patrina Buchanan Rika Suzuki Robert Uhl Tadeu Cendon	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT PortageBay Integrated Reporting and Connectivity Council Robeco UK Endorsement Board RobecoSAM US Financial Accounting Standards Board Qube RT PortageBay Robeco EY, Deloitte, KPMG and PwC EY, Deloitte, KPMG and PwC Life Insurance Association of Japan US Financial Accounting Standards Foundation Qube RT PortageBay Colegio de Contadores Públicos de Costa Rica	General discussion/update/relationship building	Digital financial reporting Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms Power Purchase Agreements Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms Digital financial reporting Digital financial reporting Digital financial reporting Digital financial reporting Provisions Digital financial reporting Digital financial reporting Primary financial statements Interpretations Committee submissions, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial
Patrina Buchanan Rika Suzuki Robert Uhl	Normes Comptables Internationales European Securities and Markets Authority Autorité des marchés financiers Fédération Française des Firmes Pluridisciplinaires Association française des entreprises privées Association française des entreprises privées Association française des entreprises privées Autorité des marchés financiers, Banque de France Autorité des normes comptables Qube RT PortageBay Integrated Reporting and Connectivity Council Robeco UK Endorsement Board RobecoSAM US Financial Accounting Standards Board Qube RT PortageBay Robeco EY, Deloitte, KPMG and PwC EY, Deloitte, KPMG and PwC Life Insurance Association of Japan US Financial Accounting Standards Foundation Qube RT PortageBay Colegio de Contadores Públicos de Costa Rica FUCAPE Business School	General discussion/update/relationship building	Digital financial reporting Digital financial reporting Primary financial statements, Rate regulated activities, Horizon scanning - pollutant pricing mechanisms Power Purchase Agreements Primary financial statements, Business combinations - disclosures, goodwill and impairment, Horizon scanning - pollutant pricing mechanisms Digital financial reporting Digital financial reporting Digital financial reporting Provisions Digital financial reporting Digital financial reporting Primary financial statements Interpretations Committee submissions, Connectivity/Integration in Reporting, Climate-related and other uncertainties in the financial statements, Cross-cutting - other Digital financial reporting

Zachary Gast	PortageBay	General discussion/update/relationship building	Digital financial reporting
	Robeco US Financial Accounting Standards Board	General discussion/update/relationship building General discussion/update/relationship building	Digital financial reporting 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
	International Technical Partners	General discussion/update/relationship building	uncertainties in the financial statements 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 Australian Accounting Standards Board	General discussion/update/relationship building Technical/Project-specific education/outreach other than	ISSB Taxonomy IFRS 15 - PIR, IFRS 9 - PIR impairment, Equity method
	US Financial Accounting Standards Foundation	consultative groups 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
	Ordre des Experts Comptables du Maroc	General discussion/update/relationship building	accountability: disclosures
Davies Manhamia	Pan African Federation of Accountants	General discussion/update/relationship building	
Bruce Mackenzie	Pan African Federation of Accountants	General discussion/update/relationship building	
	PwC Deloitte	General discussion/update/relationship building Technical/Project-specific education/outreach other than	Power Purchase Agreements
	Pan African Federation of Accountants	consultative groups 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 US Financial Accounting Standards Foundation	General discussion/update/relationship building General discussion/update/relationship building	Horizon scanning - intangibles Dynamic risk management, Financial instruments with characteristics of
	of financial Accounting Standards Foundation	General discussion/update/relationship building	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	Financial instruments with characteristics of equity
		consultative groups	
Jiangiao Lu	Association of Chartered Certified Accountants	To the first / Don't extreme / Construction / Construction / Assets Asset Assets Asset Assets Asset Assets Asset Assets Assets Assets Assets Assets Assets Assets Assets Assets A	Climate veleted and other uncertainties in the financial statements. Havings
Sicriquo Lu	Association of Chartered Certified Accountants		Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms
		consultative groups	scanning - pollutant pricing mechanisms
	International Technical Partners	consultative groups General discussion/update/relationship building	
		consultative groups	scanning - pollutant pricing mechanisms Power Purchase Agreements, Provisions, Climate-related and other
Linda Mezon-Hutter	International Technical Partners	consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than	scanning - pollutant pricing mechanisms Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation
Linda Mezon-Hutter	International Technical Partners US Securities Exchange Commission (SEC)	consultative groups General discussion/update/relationship building General discussion/update/relationship building	scanning - pollutant pricing mechanisms Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business
Linda Mezon-Hutter Nick Anderson	International Technical Partners US Securities Exchange Commission (SEC) Eumedion	consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	scanning - pollutant pricing mechanisms Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity
Linda Mezon-Hutter	International Technical Partners US Securities Exchange Commission (SEC) Eumedion Martin Currie Investments Limited US Financial Accounting Standards Foundation Financial Reporting Council	consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business combinations - disclosures, goodwill and impairment Dynamic risk management, Financial instruments with characteristics of equity, IFRB > PIR impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms Management commentary
Linda Mezon-Hutter	International Technical Partners US Securities Exchange Commission (SEC) Eumedion Martin Currie Investments Limited US Financial Accounting Standards Foundation	consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building	Scanning - pollutant pricing mechanisms Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business combinations - disclosures, goodwill and impairment 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
Linda Mezon-Hutter	International Technical Partners US Securities Exchange Commission (SEC) Eumedion Martin Currie Investments Limited US Financial Accounting Standards Foundation Financial Reporting Council The Investor Relations Society	consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Scanning - pollutant pricing mechanisms Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business combinations - disclosures, goodwill and impairment 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 Management commentary Primary financial statements, Management commentary
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Linda Mezon-Hutter	International Technical Partners US Securities Exchange Commission (SEC) Eumedion Martin Currie Investments Limited US Financial Accounting Standards Foundation Financial Reporting Council The Investor Relations Society Redington	consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business combinations - disclosures, goodwill and impairment Dynamic risk management, Financial instruments with characteristics of equity, IFRS 9 - Pilk impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms Management commentary Primary financial statements, Management commentary Primary financial statements, Management commentary Primary financial statements, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms
Linda Mezon-Hutter	International Technical Partners US Securities Exchange Commission (SEC) Eumedion Martin Currie Investments Limited US Financial Accounting Standards Foundation Financial Reporting Council The Investor Relations Society Redington Association of Chartered Certified Accountants	consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business combinations - disclosures, goodwill and impairment Dynamic risk management, Financial instruments with characteristics of equity, IFRS 9 - Pilk impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms Management commentary Primary financial statements, Management commentary Primary financial statements, Climate-related and other uncertainties in the financial statements, Climate-related and other uncertainties in the financial statements, Isinstruments with characteristics of equity Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms
Linda Mezon-Hutter Nick Anderson	International Technical Partners US Securities Exchange Commission (SEC) Eumedion Martin Currie Investments Limited US Financial Accounting Standards Foundation Financial Reporting Council The Investor Relations Society Redington Association of Chartered Certified Accountants UK Endorsement Board	consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business combinations - disclosures, goodwill and impairment 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 Management commentary Primary financial statements, Management commentary Primary financial statements, Management commentary Primary financial statements, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements
Linda Mezon-Hutter	International Technical Partners US Securities Exchange Commission (SEC) Eumedion Martin Currie Investments Limited US Financial Accounting Standards Foundation Financial Reporting Council The Investor Relations Society Redington Association of Chartered Certified Accountants UK Endorsement Board International Auditing and Assurance Standards Board EV, Deloitte, KPMG and PwC	consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building	Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business combinations - disclosures, goodwill and impairment 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 Management commentary Primary financial statements, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Climate-related and other
Linda Mezon-Hutter	International Technical Partners US Securities Exchange Commission (SEC) Eumedion Martin Currie Investments Limited US Financial Accounting Standards Foundation Financial Reporting Council The Investor Relations Society Redington Association of Chartered Certified Accountants UK Endorsement Board International Auditing and Assurance Standards Board	Consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business combinations - disclosures, goodwill and impairment 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 Management commentary Primary financial statements, Management commentary Primary financial statements, Management commentary Primary financial statements, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements
Linda Mezon-Hutter	International Technical Partners US Securities Exchange Commission (SEC) Eumedion Martin Currie Investments Limited US Financial Accounting Standards Foundation Financial Reporting Council The Investor Relations Society Redington Association of Chartered Certified Accountants UK Endorsement Board International Auditing and Assurance Standards Board EY, Deloitte, KPMG and PwC Japan Financial Services Agency	consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Power Purchase Agreements, Provisions, Climate-related and other uncertainties in the financial statements, Horizon scanning – hyperinflation Financial instruments with characteristics of equity Primary financial statements, Cross-cutting - connectivity IASB-ISSB, Business combinations - disclosures, goodwill and impairment Dynamic risk management, Financial Instruments with characteristics of equity, IFRS 9-Pik Impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms Management commentary Primary financial statements, Management commentary Primary financial statements, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements IFRS for SMEs review, Digital financial reporting Climate-related and other uncertainties in the financial statements
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	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	Financial instruments with characteristics of equity
		consultative groups	
	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 Accounting Standards Board of Canada	General discussion/update/relationship building General discussion/update/relationship building	Primary financial statements Primary financial statements, Digital financial reporting, Financial instrument with characteristics of equity
	Bank of Montreal Accounting Standards Board of Canada	General discussion/update/relationship building Technical/Project-specific education/outreach other than	
	Office of the Superintendant of Financial Institutions	consultative groups Technical/Project-specific education/outreach other than	
	Massachusetts Financial Services	consultative groups General discussion/update/relationship building	Primary financial statements, Horizon scanning - taxes, Business
	Factset	General discussion/update/relationship building	combinations - disclosures, goodwill and impairment Digital financial reporting
	Norges Investment US Financial Accounting Standards Foundation	General discussion/update/relationship building Technical/Project-specific education/outreach other than	Horizon scanning - cash flows and related matters
	Fitch Ratings	consultative groups Technical/Project-specific education/outreach other than	
	CFRA Research	consultative groups General discussion/update/relationship building	Financial instruments with characteristics of equity, IFRS 9 - PIR impairment
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March 2024	The Securities Analysts Association of Japan	General discussion/update/relationship building	
Andreas Barckow	Deloitte, EY, KPMG and PwC	General discussion/update/relationship building 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 SoftBank, Deloitte	General discussion/update/relationship building General discussion/update/relationship building	
	Mizuho Financial Group	General discussion/update/relationship building 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. Mitsubishi Corp.	General discussion/update/relationship building 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 Nikkei Inc.	General discussion/update/relationship building 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 DRSC, AFRAC, European Financial Reporting Advisory Group	General discussion/update/relationship building General discussion/update/relationship building	
	Financial Stability Board	General discussion/update/relationship building	
Ann Tarca	Financial Stability Board KPMG		Primary financial statements, Business combinations under common control, Climate-related and other uncertainties in the financial statements
Ann Tarca		Technical/Project-specific education/outreach other than	
Ann Tarca Bertrand Perrin	KPMG Lukka Data Solutions and Rutgers University	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets
	KPMG Lukka Data Solutions and Rutgers University Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions
	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions
Bertrand Perrin	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity
	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity
Bertrand Perrin	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity
Bertrand Perrin Bruce Mackenzie	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity
Bertrand Perrin	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity
Bertrand Perrin Bruce Mackenzie	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements Horizon scanning - Intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity
Bertrand Perrin Bruce Mackenzie	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management
Bertrand Perrin Bruce Mackenzie	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power
Bertrand Perrin Bruce Mackenzie	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University Eagelescott	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Other Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures,
Bertrand Perrin Bruce Mackenzie	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University Eagelescott Deloitte	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Other Technical/Project-specific education/outreach other than consultative groups Other Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements IFRS 15 - PiR, inancial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Equity method Primary financial statements, Business combinations - disclosures, goodwill
Bertrand Perrin Bruce Mackenzie	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University Eagelescott Deloitte EY KPMG	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Other Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements IFRS 15 - PiR, inancial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Equity method Primary financial statements, Business combinations - disclosures, goodwill
Bertrand Perrin Bruce Mackenzie Florian Esterer Linda Mezon-Hutter	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University Eagelescott Deloitte EY KPMG	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Other Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements IFRS 15 - PIR, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Equity method Primary financial statements, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements, Horizon scanning - intangibles Horizon scanning - intangibles
Bertrand Perrin Bruce Mackenzie Florian Esterer	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University Eagelescott Deloitte EY KPMG	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements IFRS 15 - PIR, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Equity method Primary financial statements, Business combinations - disclosures, goodwill and impairment, Fower Purchase Agreements, Horizon scanning - intangibles
Bertrand Perrin Bruce Mackenzie Florian Esterer Linda Mezon-Hutter	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University Eagelescott Deloitte EY KPMG US Financial Accounting Standards Foundation Deloitte, EY and Accounting Standards Board Canada The Corporare Reporting Users' Forum	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements IPRS 15 - PIR, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Equity method Primary financial statements, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements, Horizon scanning - intangibles Horizon scanning - intangibles
Bertrand Perrin Bruce Mackenzie Florian Esterer Linda Mezon-Hutter	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University Eagelescott Deloitte EY KPMG US Financial Accounting Standards Foundation Deleitte, EY and Accounting Standards Board Canada The Corporare Reporting Users' Forum RSM International	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements Firs 15 - Pik, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Equity method Primary financial statements, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements, Horizon scanning - intangibles Horizon scanning - intangibles Horizon scanning - cash flows and related matters, Business combinations - disclosures, goodwill and impairment Climate-related and other uncertainties in the financial statements
Bertrand Perrin Bruce Mackenzie Florian Esterer Linda Mezon-Hutter	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University Eagelescott Deloitte EY KPMG US Financial Accounting Standards Foundation Deleitte, EY and Accounting Standards Board Canada The Corporare Reporting Users' Forum RSM International	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements IFRS 15 - PIR, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Equity method Primary financial statements, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements, Horizon scanning - intangibles Horizon scanning - intangibles Horizon scanning - cash flows and related matters, Business combinations - disclosures, goodwill and impairment. Climate-related and other uncertainties in the financial statements, Management commentary, Horizon scanning - cash flows and related matters
Bruce Mackenzie Florian Esterer Linda Mezon-Hutter Nick Anderson	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University Eagelescott Deloitte EY KPMG US Financial Accounting Standards Foundation Deloitte, EY and Accounting Standards Board Canada The Corporare Reporting Users' Forum RSM International UK Financial Reporting Council Organismo Italiano di Contabilità Mizuho Securities	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Other Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements IFRS 15 - PIR, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Equity method Primary financial statements, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements, Horizon scanning - intangibles Horizon scanning - intangibles Horizon scanning - cash flows and related matters, Business combinations - disclosures, goodwill and impairment. Climate-related and other uncertainties in the financial statements, Management commentary, Horizon scanning - cash flows and related matters
Bertrand Perrin Bruce Mackenzie Florian Esterer Linda Mezon-Hutter Nick Anderson Patrina Buchanan	Lukka Data Solutions and Rutgers University Australian Accounting Standards Board EDF, Orano Autorité des normes comptables Association française des entreprises privées Association française des entreprises privées South African Institute of Chartered Accountants South African Institute of Chartered Accountants PwC European Accounting Association Berenberg Chuo University Eagelescott Deloitte EY KPMG US Financial Accounting Standards Foundation Deloitte, EY and Accounting Standards Board Canada The Corporare Reporting Users' Forum RSM International UK Financial Reporting Council	Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups General discussion/update/relationship building Technical/Project-specific education/outreach other than consultative groups Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements Horizon scanning - intangibles, Horizon scanning - cryptoassets Provisions Financial instruments with characteristics of equity Financial instruments with characteristics of equity Financial instruments with characteristics of equity Dynamic risk management Dynamic risk management Disclosure initiative - subsidiaries without public accountability: disclosures, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements IFRS 15 - PiR, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Equity method Primary financial statements, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements, Horizon scanning - intangibles Horizon scanning - intangibles Horizon scanning - cash flows and related matters, Business combinations - disclosures, goodwill and impairment Climate-related and other uncertainties in the financial statements Climate-related and other uncertainties in the financial statements, Management commentary, Horizon scanning - cash flows and related matters Financial instruments with characteristics of equity