

Board Member	Stakeholder	Category	Project
April 2024			
Andreas Barkow	CPA Australia	General discussion/update/relationship building	
	Korea Accounting Standards Board	General discussion/update/relationship building	
	Australian Accounting Standards Board	General discussion/update/relationship building	
	Seoul National University	General discussion/update/relationship building	
	Deloitte	General discussion/update/relationship building	
	Deloitte	General discussion/update/relationship building	
	Korea Accounting Institute	General discussion/update/relationship building	
	Korea Accounting Standards Board	General discussion/update/relationship building	
	Financial Services Commission Korea	General discussion/update/relationship building	
	Bloomberg Tax	General discussion/update/relationship building	
Reuters	General discussion/update/relationship building		
US Securities Exchange Commission	General discussion/update/relationship building		
Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements	
Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements	
International Forum of Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement	
Ann Tarca	CPA Australia	General discussion/update/relationship building	
	Australian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
Bertrand Perrin	Association des professionnels et directeurs comptabilité et gestion	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Provisions, Power Purchase Agreements, Climate-related and other uncertainties in the financial statements
	French Ministry of Economy and Finance	General discussion/update/relationship building	
	Institute of Management Accountants France	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment
	EDF	Technical/Project-specific education/outreach other than consultative groups	Provisions
	Mazars	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Disclosure initiative - subsidiaries without public accountability; disclosures, IFRS for SMEs review
	Société Française des Analystes Financiers	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Mazars	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Association Française des Entreprises Privées	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Autorité des normes comptables	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements	
Florian Esterer	Organismo Italiano de Contabilità	Technical/Project-specific education/outreach other than consultative groups	IFRS 9 - narrow scope amendments - classification and measurement
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Goldman Sachs	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	Bank of America	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	Moody's	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
Jianqiao Lu	Institute of Chartered Accountants Pakistan	General discussion/update/relationship building	
Linda Mezon-Hutter	Australian Accounting Standards Board	General discussion/update/relationship building	
	Accounting Standards Board of Canada	General discussion/update/relationship building	
	University of Waterloo, Canada	General discussion/update/relationship building	
	US Securities Exchange Commission	General discussion/update/relationship building	Disclosure initiative - subsidiaries without public accountability; disclosures, Primary financial statements, IFRS for SMEs review
	Ministry of Finance Vietnam	General discussion/update/relationship building	
Ministry of Finance	Regulatory Adoption/Endorsement related discussion		
International Forum of Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements, Intangible Assets, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Rate regulated activities, IFRS 9 - narrow scope amendments - classification and measurement	
Nick Anderson	UK Endorsement Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements
	Société Française des Analystes Financiers	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Association Française des Entreprises Privées	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Responsible Investor	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
	UK Endorsement Board	General discussion/update/relationship building	Rate regulated activities, Cross-cutting - connectivity IASB-ISSB
Patrina Buchanan	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
Rika Suzuki	Japan Financial Services Agency	General discussion/update/relationship building	
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - going concern
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	
Robert Uhl	International Organization of Securities Commissions	General discussion/update/relationship building	
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
Tadeu Cendon	Group of Latin American Accounting Standard Setters	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Power Purchase Agreements, IFRS 15 - PIR, IFRS 9 - PIR impairment, IFRS for SMEs review
	Comitê de Pronunciamentos Contábeis	General discussion/update/relationship building	
	Valor Economico	General discussion/update/relationship building	Primary financial statements
Zachary Gast	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 15 - PIR, Horizon scanning - pollutant pricing mechanisms, Primary financial statements
	Practicing Law Institute	General discussion/update/relationship building	Primary financial statements
	Fitch Ratings	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	US Financial Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Intangibles
	Bank of America	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	Moody's	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	BTG Pactual	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management

May 2024			
Andreas Barckow	Accounting and Corporate Regulatory Authority Singapore	General discussion/update/relationship building	
	Institute of Singapore Chartered Accountants	General discussion/update/relationship building	
	Accounting Standards Board of Canada	General discussion/update/relationship building	
	US Financial Accounting Standards Board	General discussion/update/relationship building	Primary financial statements
	UK Financial Reporting Council	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures
	European Accounting Association	General discussion/update/relationship building	
	US Securities Exchange Commission	General discussion/update/relationship building	
	David Pitt-Watson	General discussion/update/relationship building	
	International Technical Partners	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Financial instruments with characteristics of equity
Ann Tarca	Ludwig Maximilian University Munich	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
Bertrand Perrin	Pan African Federation of Accountants	General discussion/update/relationship building	
	Autorité des normes comptables	General discussion/update/relationship building	
	Autorité des normes comptables	Technical/Project-specific education/outreach other than consultative groups	IFRS 16 - PIR
	European Securities and Markets Authority	General discussion/update/relationship building	Management commentary, Provisions, Financial instruments with characteristics of equity, Business combinations - disclosures, goodwill and impairment, Power Purchase Agreements, Climate-related and other uncertainties in the financial statements
	Fédération Bancaire Française	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	International Corporate Governance Network	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	HSBC	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	PwC	General discussion/update/relationship building	
	HSBC	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	Management commentary
	European Securities and Markets Authority	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - pollutant pricing mechanisms
	European Securities and Markets Authority	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
Bruce Mackenzie	Pan African Federation of Accountants	General discussion/update/relationship building	
	Saudi Organization for Chartered and Professional Accountants	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements, Business combinations - disclosures, goodwill and impairment
	Accounting and Auditing Organization for Islamic Financial Institutions	General discussion/update/relationship building	
	Aramco	General discussion/update/relationship building	
	Capital Markets Authority of Saudi Arabia	General discussion/update/relationship building	
	Accounting and Auditing Organization for Islamic Finance Institutions	Technical/Project-specific education/outreach other than consultative groups	
	PwC	General discussion/update/relationship building	
	Aramco	General discussion/update/relationship building	
Florian Esterer	Ludwig Maximilian University Munich	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
	European Federation of Financial Analysts Societies	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Individual	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Octavian	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	KPMG	Technical/Project-specific education/outreach other than consultative groups	Insurance
	Securities Analysts Association of Japan	General discussion/update/relationship building	
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 9 - PIR impairment, Primary financial statements
Hagit Keren	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	KPMG	Technical/Project-specific education/outreach other than consultative groups	Insurance
	Allianz	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	AXA	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
Linda Mezon-Hutter	US Financial Accounting Standards Board	General discussion/update/relationship building	Primary financial statements
	US Securities Exchange Commission	General discussion/update/relationship building	
	Australian Accounting Standards Board	General discussion/update/relationship building	
	Concordia University, Canada	General discussion/update/relationship building	
	International Technical Partners	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Financial instruments with characteristics of equity
Nick Anderson	European Federation of Financial Analysts Societies	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	International Corporate Governance Network	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	UK Financial Reporting Council	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Management commentary, Disclosure initiative - subsidiaries without public accountability: disclosures
	UK Endorsement Board	General discussion/update/relationship building	Primary financial statements, Rate regulated activities, Climate-related and other uncertainties in the financial statements, Business combinations - disclosures, goodwill and impairment
	EY	General discussion/update/relationship building	
	Securities Analysts Association of Japan	General discussion/update/relationship building	
	Veritas Investment Research	General discussion/update/relationship building	
	DP World Limited	General discussion/update/relationship building	
	GSK plc	General discussion/update/relationship building	
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 9 - PIR impairment, Primary financial statements
	UK Shareholders Association	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Horizon scanning - pollutant pricing mechanisms
	Deloitte	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach at consultative group meetings	Business combinations - disclosures, goodwill and impairment, IFRS 16 - PIR, Equity method
	United Kingdom Shareholders' Association	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements, Horizon scanning - pollutant pricing mechanisms, Financial instruments with characteristics of equity
UK Endorsement Board	General discussion/update/relationship building	Power Purchase Agreements, Provisions, Rate regulated activities, Intangible Assets, Climate-related and other uncertainties in the financial statements	
Patrina Buchanan	KPMG	Technical/Project-specific education/outreach other than consultative groups	Insurance
	European Financial Reporting Advisory Group	General discussion/update/relationship building	IFRS 9 - PIR impairment, Disclosure initiative - subsidiaries without public accountability: disclosures

	Swedish Enterprise Accounting Group	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
Rika Suzuki	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Securities Analysts Association of Japan	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Malaysian Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Indonesian Financial Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Management commentary
	Japanese Institute of Certified Public Accountants	Other	Primary financial statements
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	
	Securities Analysts Association of Japan	General discussion/update/relationship building	
	Kyoto University	Technical/Project-specific education/outreach at consultative group meetings	Management commentary
	International Valuation Standards Council	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment, Intangible Assets
	International Auditing and Assurance Standards Board	Technical/Project-specific education/outreach at consultative group meetings	Management commentary
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	Management commentary
	EY, Deloitte, KPMG and PwC	General discussion/update/relationship building	
	Japan Financial Services Authority	General discussion/update/relationship building	
Robert Uhl	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	Management commentary
	International Organization of Securities Commissions	Technical/Project-specific education/outreach other than consultative groups	Horizon scanning - pollutant pricing mechanisms
Tadeu Cendon	BTG Pactual	General discussion/update/relationship building	IFRS 9 - PIR hedge accounting, Dynamic risk management
	Brazilian Association of Listed Companies	General discussion/update/relationship building	
	Colegio de Contadores Públicos Autorizados de Panama	General discussion/update/relationship building	Primary financial statements
	Comit� de Pronunciamentos Cont�beis	General discussion/update/relationship building	
	Comit� de Pronunciamentos Cont�beis	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Equity method, IFRS for SMEs review
	Institute of Brazilian Independent Auditors	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements
Zachary Gast	Corporate Reporting Users' Forum Japan	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	US Financial Accounting Standards Board	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements, Intangible Assets, Primary financial statements
	CFRA	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	HSBC	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Securities Analysts Association of Japan	General discussion/update/relationship building	
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 9 - PIR impairment, Primary financial statements
	HSBC	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	XBRL International	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment
	Principles for Responsible Investment	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements
June 2024			
Andreas Barckow	US Financial Accounting Standards Board	General discussion/update/relationship building	
	Integratred Reporting and Connectivity Council	General discussion/update/relationship building	
	US Securities and Exchange Commission	General discussion/update/relationship building	
	PwC	General discussion/update/relationship building	
	Ministry of Finance China	General discussion/update/relationship building	
	European Commission	General discussion/update/relationship building	
Ann Tarca	Irish Accounting and Finance Association	General discussion/update/relationship building	
	Canadian Academic Accounting Association	Technical/Project-specific education/outreach other than consultative groups	
	Stellenbosch University	Technical/Project-specific education/outreach other than consultative groups	
	Macquarie Bank	General discussion/update/relationship building	Equity method
	US Financial Accounting Standards Board	General discussion/update/relationship building	
	New Zealand Accounting Standards Board	General discussion/update/relationship building	
	European Accounting Association	Technical/Project-specific education/outreach other than consultative groups	
	University of Sydney	General discussion/update/relationship building	Climate-related and other uncertainties in the financial statements
	New Zealand Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
Bertrand Perrin	Mo�t Hennessy Louis Vuitton	Technical/Project-specific education/outreach other than consultative groups	Financial instruments with characteristics of equity
	Aramco	General discussion/update/relationship building	
	Association Fran�aise des Entreprises Priv�es	General discussion/update/relationship building	
	European Financial Reporting Advisory Group	Regulatory Adoption/Endorsement related discussion	
	Business Europe	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Pan African Federation of Accountants	General discussion/update/relationship building	
	Pan African Federation of Accountants	Regulatory Adoption/Endorsement related discussion	IFRS for SMEs review
	US Financial Accounting Standards Board	General discussion/update/relationship building	
	Autorit� des normes comptables	Technical/Project-specific education/outreach other than consultative groups	Power Purchase Agreements
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
Bruce Mackenzie	Pan African Federation of Accountants	General discussion/update/relationship building	
	Pan African Federation of Accountants	Regulatory Adoption/Endorsement related discussion	IFRS for SMEs review
	US Financial Accounting Standards Board	General discussion/update/relationship building	
Florian Esterer	Organismo Italiano di Contabilit�	Technical/Project-specific education/outreach other than consultative groups	IFRS 9 - narrow scope amendments - classification and measurement
	Stifel	Technical/Project-specific education/outreach other than consultative groups	Insurance
	International Swaps and Derivatives Association	General discussion/update/relationship building	IFRS 9 - narrow scope amendments - classification and measurement, Power Purchase Agreements, Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements
	Vontobel	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	US Financial Accounting Standards Board	General discussion/update/relationship building	
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	CFA Switzerland	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 15 - PIR, IFRS 16 - PIR, Intangible Assets

	CFA Institute	Technical/Project-specific education/outreach other than consultative groups	Intangible Assets
	Securities Analysts Association of Japan	General discussion/update/relationship building	
	ExpertSuisse	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	SwissHoldings	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
Hagit Keren	US Financial Accounting Standards Board	General discussion/update/relationship building	
	European Financial Reporting Advisory Group	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
Jianqiao Lu	US Financial Accounting Standards Board	General discussion/update/relationship building	
Linda Mezon-Hutter	US Financial Accounting Standards Board	General discussion/update/relationship building	Horizon scanning - intangibles
	Intergrated Reporting and Connectivity Council	General discussion/update/relationship building	
	New Zealand Accounting Standards Board	General discussion/update/relationship building	
	Securities and Exchange Commission	General discussion/update/relationship building	
	PwC	General discussion/update/relationship building	
Nick Anderson	UK Endorsement Board	Technical/Project-specific education/outreach at consultative group meetings	Business combinations - disclosures, goodwill and impairment
	100 Group	Technical/Project-specific education/outreach at consultative group meetings	Business combinations - disclosures, goodwill and impairment
	US Financial Accounting Standards Board	General discussion/update/relationship building	
	Sarasin	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	Rate regulated activities, Provisions, Climate-related and other uncertainties in the financial statements
	The 100 Group	General discussion/update/relationship building	
	Carbon Tracker	Technical/Project-specific education/outreach other than consultative groups	Climate-related and other uncertainties in the financial statements
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 15 - PIR, IFRS 16 - PIR, Intangible Assets
	European Federation of Financial Analysts Societies	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Corporate Reporting Users' Forum UK	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Hong Kong Institute of Certified Public Accountants	General discussion/update/relationship building	Financial instruments with characteristics of equity, Climate-related and other uncertainties in the financial statements, Equity method, Primary financial statements, Management commentary
	UK Endorsement Board	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Management commentary, Power Purchase Agreements, Horizon scanning - pollutant pricing mechanisms, Rate regulated activities
	Securities Analysts Association of Japan	General discussion/update/relationship building	
Patrina Buchanan	US Financial Accounting Standards Board	General discussion/update/relationship building	
Rika Suzuki	Business Europe	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	UBS Financial Services Groups	Technical/Project-specific education/outreach at consultative group meetings	Business combinations - disclosures, goodwill and impairment
	Jefferies	Technical/Project-specific education/outreach at consultative group meetings	Business combinations - disclosures, goodwill and impairment
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	
	Japanese Institute of Certified Public Accountants	General discussion/update/relationship building	
	US Financial Accounting Standards Board	General discussion/update/relationship building	
	Korea Accounting Standards Board	Technical/Project-specific education/outreach other than consultative groups	Primary financial statements
	Japanese Institute of Certified Public Accountants	Other	Primary financial statements
	EY and KPMG	General discussion/update/relationship building	
	PwC	Technical/Project-specific education/outreach other than consultative groups	Dynamic risk management
	International Valuation Standards Council	General discussion/update/relationship building	
	PwC	General discussion/update/relationship building	
	Japanese Institute of Certified Public Accountants	Other	Primary financial statements
	Intergrated Reporting and Connectivity Council	General discussion/update/relationship building	
	European Federation of Financial Analysts Societies	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Nippon Steel Corporation and Keidanren	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Life Insurance Association of Japan	Technical/Project-specific education/outreach other than consultative groups	Insurance,
	Japanese Institute of Certified Public Accountants	Regulatory Adoption/Endorsement related discussion	ISSB Taxonomy, Digital financial reporting
	Japan Financial Services Agency	General discussion/update/relationship building	
	Securities Analysts Association of Japan	General discussion/update/relationship building	
Robert Uhl	Financial Executives Institute	General discussion/update/relationship building	SASB Standards Technical Enhancements, Human Capital/Human Rights, Biodiversity, Ecosystems and Ecosystems Services
	US Financial Accounting Standards Board	General discussion/update/relationship building	
	Intergrated Reporting and Connectivity Council	General discussion/update/relationship building	
	International Organization of Securities Commissions	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Financial instruments with characteristics of equity, Equity method, Dynamic risk management, Climate-related and other uncertainties in the financial statements, Power Purchase Agreements
	Financial Executives International	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment, Primary financial statements, Disclosure initiative - subsidiaries without public accountability: disclosures
Tadeu Cendon	Group of Latin American Accounting Standard Setters	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Institute of Brazilian Independent Auditors	General discussion/update/relationship building	Primary financial statements, Business combinations - disclosures, goodwill and impairment, Climate-related and other uncertainties in the financial statements
	Brazilian Association of Listed Companies	General discussion/update/relationship building	
	Comit� de Pronunciamentos Cont�beis	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	Vinci Partners, Absolutto Partners	Technical/Project-specific education/outreach other than consultative groups	Business combinations - disclosures, goodwill and impairment
	US Financial Accounting Standards Board	General discussion/update/relationship building	
Zachary Gast	US Financial Accounting Standards Board	General discussion/update/relationship building	
	Caisse de Depots et Placements du Quebec	General discussion/update/relationship building	Horizon scanning - taxes
	US Financial Accounting Standards Board	General discussion/update/relationship building	IFRS 15 - PIR, IFRS 16 - PIR, Intangible Assets
	Fidelity Management	General discussion/update/relationship building	
	CFA Japan	General discussion/update/relationship building	Business combinations - disclosures, goodwill and impairment
	Securities Analysts Association of Japan	General discussion/update/relationship building	