

EFRAG SRB MEETING

AGENDA



Wednesday 5 November 2025 | 14:45 – 18:00



Virtual meeting

Decision-making sessions are highlighted in red (other sessions are dedicated to presentation and/or to collect views from members and observers).

In case the discussion ends earlier than expected, the meeting will conclude.

TIME	SESSION	OBJECTIVE	PRESENTER
14:45 – 18:00	Closed session		
14:45 – 14.50	1. Opening and welcome		Patrick de Cambourg SRB Chair
14:50 – 16:50	2. V0 Chapter 2 and 3 of ESRS 1	To agree on how to amend the text based on SRB written comments	Leadership team
16:50 – 17:00	Break		
17:00 – 18:00	3. Anticipated financial effects and undue cost or effort relief Section 7.4 ESRS 1, ESRS 2 SBM 3	To agree on how to amend the text based on SRB written comments	Leadership team

