

EFRAG SRB MEETING

AGENDA



Wednesday 12 November 2025 | 09:00 - 13:30



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 |
|---------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------|
| 09:00 - 13:30 | Closed session | • | |
| 09:00 - 09:05 | 1. Opening and welcome | | Patrick de Cambourg SRB Chair |
| 09:05 - 09:20 | 2. Chair update | | Patrick de Cambourg |
| 09:20 – 10:35 | 3. ESRS 1 V0 – Chapters 1 and from 4 to 10 (except 7.3 and 7.4 reliefs) | To agree on how to address the comments for selected paragraphs where concerns are expressed | Leadership team |
| 10:35 – 11:15 | 4. ESRS 2 VO - Feedback received from SRB and SR TEG (except SBM 3) | To agree on how to address the comments for selected paragraphs where concerns are expressed | Leadership team |
| 11:15 – 11:30 | Break | | |
| 11:30 – 13:30 | 5. ESRS E1 V0 - Feedback received from SRB and SR TEG (except E1-11) | To agree on how to address the comments for selected paragraphs where concerns are expressed | Leadership team |

