

# EFRAG SRB MEETING

## AGENDA



Friday 14 November 2025 | 08:30 – 16:00



Hybrid meeting - square de Meeûs 35, B-1000 Brussels

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
08:30 – 16:00	Closed session		
08:30 – 08:35	1. Opening and welcome		Patrick de Cambourg SRB Chair
08:35 – 8.45	2. Chair Update		Patrick de Cambourg SRB Chair
08.45 – 10.00	3. Educational session on Anticipated financial effects	Based on ISSB educational material, real life examples and exchange with auditors	Leadership team
10:00 – 10:15	Break		
10:15 – 12:00	4. ESRS 1 and 2 V0 - Undue Cost or effort and SBM 3 – Feedback SRB TEG written consultation <ul style="list-style-type: none"> <li>• ESRS 1 Chapter 7.4</li> <li>• ESRS 2 SBM 3 (Anticipated financial effects)</li> </ul>	To agree on how to address the comments for selected paragraphs where concerns are expressed	Leadership team
12:00 – 12:45	Lunch break		
12:45 – 13.45	5. ESRS 1 Chapter 7.3 Reliefs – Feedback SRB TEG written consultation	To agree on how to address the comments for selected paragraphs where concerns are expressed	Leadership team
13:45 – 14:45	6. ESRS E1-11 V0 (Anticipated financial effects)	To agree on how to address the comments for selected paragraphs where concerns are expressed	Leadership team



TIME	SESSION	OBJECTIVE	PRESENTER
14:45 – 15:00	Break		
15:00 – 16:00	7. Debriefing on the remaining reservations	Based on the summary of the discussion on the 12/13 and 14 November 2025	Patrick de Cambourg SRB Chair

