

# EFRAG SRB MEETING

## AGENDA



Wednesday 15 October 2025 | 08:00 – 16:00



Physical 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                        |
|---------------|---|--|----------------------------------|
| 08:00 – 16:00 | Closed session  |  |                                  |
| 08:00 – 08:05 | 1. Opening and welcome  |  | Patrick de Cambourg<br>SRB Chair |
| 08:05 – 10:30 | <b>2. Parallel session:</b> <ul style="list-style-type: none"> <li>Group 1: Gross Net (led by Wim)</li> <li>Group 2: ESRS G1 (led by Kristian)</li> <li>Group 3: Adequate wages, S1 threshold (led by Ruben)</li> </ul> | <a href="#">Teams link</a><br><a href="#">Teams link</a><br><a href="#">Teams link</a> | Working group coordinators       |
| 10:30 – 10:45 | Break   |  |                                  |
| 10:45 – 12:00 | 3. Gross Net, ESRS G1, Adequate wages, S1 threshold   | To report back the outcome of the group discussion                                     | Working group coordinators       |
| 12:00 – 12:30 | Lunch break   |  |                                  |
| 12:30 – 13:45 | 4. Environmental big issues (plenary session)   | To establish directions and progress toward consensus                                  | Leadership team                  |
| 13:45 – 16:00 | 5. Wrap up on tentative orientations  | Members will express their tentative orientations on big issues                        | Leadership team                  |

