

EFRAG SRB MEETING

AGENDA



Monday 20 October 2025 | 08:00 – 15:00



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
08:00 – 15:00	Closed session		
08:00 – 08:10	1. Opening and welcome		Patrick de Cambourg SRB Chair
08:10 – 10:00	2. Environment items in Paper 04-01	To agree on drafting directions	Leadership team
10:00 – 10:15	Break		
10:15 – 11:00	2. Environment items in Paper 04-01	To agree on drafting directions (continued)	Leadership team
11:00 – 12:30	3. DMA, Fair Presentation, Anticipated Financial Effects, Gross Net, Adequate wages, ESRS G1	To agree on drafting directions	Leadership team
12:30 – 13:00	Lunch break		
13:00 – 14:30	4. Cross cutting items in Paper 04-01 (other than those in session 2)	To agree on drafting directions	Leadership team
14:30 – 15:00	5. Social items in Paper 04-01 (other than those in session 2)	To agree on drafting directions	Leadership team

For item 3, a summary of the SRB discussions on 14 and 15 October will be provided.

For the other items, refer to paper 04-01 provided for the SRB meeting 14/15 October, which has been uploaded again for the 20 October.

