

2026 EFRAG SR Agenda Consultation

SRB discussion session | EFRAG Secretariat Briefing, SRB 29 July 2026

QUESTIONS FOR THE SRB

- 1) Do you agree with the proposed draft Request for Information? Any comments?
- 2) Do you agree with the proposed timeline?

Where do we stand

EFRAG Due Process Procedures foresees that EFRAG consults on strategic directions, balance of activities, and new sustainability issues. The EFRAG announced as part of the 2026 work programme that an Agenda Consultation will take place in 2H2026. In preparation, the SRB progressed in the design of implementation support activities (SRB 6 and 28 May), leveraging on the work of a dedicated SRB working group and on interviews conducted in April 2026. On 17 June the SRB instructed the Secretariat to develop a Request for Input (RFI) with a broad content, beyond the design of implementation support and the identification of priority topics initially suggested by the Secretariat (e.g. allocation of capacities to areas of activity and list of issues to be included).

The SRB members have received the RFI on 17/7, allowing them to express major concerns/fatal flaws ahead of the meeting of 29/7. EFRAG secretariat has collected this feedback and is preparing to address them.

Today the SRB will discuss the draft Request for Input, including the feedback received.

Worth noting

The Administrative Board will at the same time work by Q4 2026, at the 2028-2031 EFRAG Strategy, and the EFRAG SRB has been asked to provide its proposed strategy for the sustainability pillar to embed in the overall Strategy, which will be subject to consultation.

The Agenda Consultation covers activities that EFRAG needs to undertake already in toward the end of 2026 and in 2027, but will capture a longer-term perspective, overlapping with the interval covered by the Strategy.

Regarding implementation support, EFRAG is committed by the Pilot grant agreement to several deliverables until mid-2027. The outcome of the Agenda Consultation will be analyzed considering this pre-existing commitment.

Must read for this meeting

- Request for Information (agenda paper 02-02)
- Consolidated excel with SRB members' feedback (agenda paper 02-03)

Background material for this meeting

- SRB SoD 17 June
- Agenda Paper prepared for the SRB 17 June 2026
- Draft conclusions on Implementation Support (version sent for written approval)

Next steps

The revised RFI will be sent to SRTEG to collect their input. Discussion of the final RFI is scheduled for 7/9. Approval of RFI by SRB is scheduled for 8/9.