



Governance and oversight of mapping outputs

EFRAG SRB meeting, 29 July 2026



1.1. Where do we stand & Session objective

- Mapping outputs are documents that support the understanding and facilitate interoperability across reporting ecosystems.
- Current mapping pipeline:
 - Interoperability: TNFD, CDP, GCP, GRI Index and AWS
 - EU regulation: EU Taxonomy (focus on interactions between EU regulations rather than alignment of reporting standards).
- 4 projects on-going; 2 forthcoming;

This **session** aims to approve issuance of mappings as staff documents, subject to 1-week review period by TEG and SRB.

1.2. Secretariat proposal and rationale



- **Proportionate governance:** mapping documents are technical materials with limited policy implications.
- **Efficiency:** removes the need for SRB meeting time for approvals and accelerates delivery.
- **Oversight preserved:** TEG and SRB continue to review and comment on all mapping outputs.
- **Reputational safeguards:** EFRAG remains involved throughout development and may jointly publish outputs with partner organisations.

1.3. Decision

QUESTION FOR THE SRB

Do you approve that mapping outputs are issued as Secretariat staff documents, subject to 1-week review period by TEG and SRB, but without formal SRB approval?

Recommendation: Approve the proposed governance approach to ensure proportionate oversight and efficient delivery of mapping outputs.



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35 Square de Meeûs, B-1000 Brussels
info@efrag.org - www.efrag.org



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