

ESRS-40a: Update on Outreach Events

SRB Public Session

7 October 2026



This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting. The paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG.

The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.



**Outreach event:
22 July public webinars**

Launch of public consultation webinars – 22 July

Strong stakeholder interest

Three [webinars](#) with the same content were conducted on the 22 July 2026 to accommodate three different time zones.

842

Total registrants

1017

Total views

Across all three webinars



Outreach events: September Jurisdictional engagements

Engagements Established



Country [EFRAG partner]
Mexico [CINIF] - 14 Sep
Korea [KSSB] – 16 Sep
US [AmCham] - 17 Sep
Brazil [CBPS] - 21 Sep
New Zealand [XRB] - 22 Sep
Canada [CSSB] - 25 Sep
Japan [SSBJ] - 25 Sep
<i>Upcoming workshops:</i>
UK [ICAEW] - 29 Sep
Switzerland [ISEAL] - 16 Oct
China [China] - 14 Oct

*based on research conducted



- **Global Affect** — 50+ countries are affected, some with only 1–2 companies in scope, some with hundreds of companies in scope*
- **Targeted Outreach** — Priority engagement with jurisdictions with the most companies in scope
- **Engagement Approach** — 1:1 standard-setter meetings and/or public workshops



Jurisdictional workshops are published as news item with details available on [EFRAG website](#)

Worldwide stakeholder outreach event scheduled for **12 October 2026**, register using this [link](#)



Public workshops

Open to all stakeholders through
EFRAG website and partner networks



In cooperation with jurisdictions



EFRAG in listening mode



Seeking stakeholder feedback on:

- RORD exclusion
- Mixed approach
- EU references
- Interoperability
- National Standard
Setter comments



Outreach events: September
Field test with assurance providers

Field Test with assurance providers



Call for support issued

- **24 July** – Invitation + questionnaire sent out to seven global assurance providers to support EFRAG



Participants:

All seven assurance providers confirmed their participation



1:1 interviews with assurance providers

- **24-29 September** – (90 mins) with all seven assurance providers



Report on Assurance Provider Field Test: presented to SRB and SR TEG on 5 November.



**Outreach plan: October
Field test with preparers**



Available modules:

Module 1 – Mixed Approach

Module 2 – References to EU Law and Regulation

Module 3 – Interoperability



Launch webinars (2x): 24 July 2026

Attended live: 66 attendees



Eligible participants:

- There was a public call for interest on 3 June through 8 July
- 68 in-scope preparers were invited to participate in the Field test
- 42 Companies are participating



Modules selected*:

- Mixed approach: 38
- EU Refs: 29
- Interoperability: 36

* Participants were able to select multiple modules

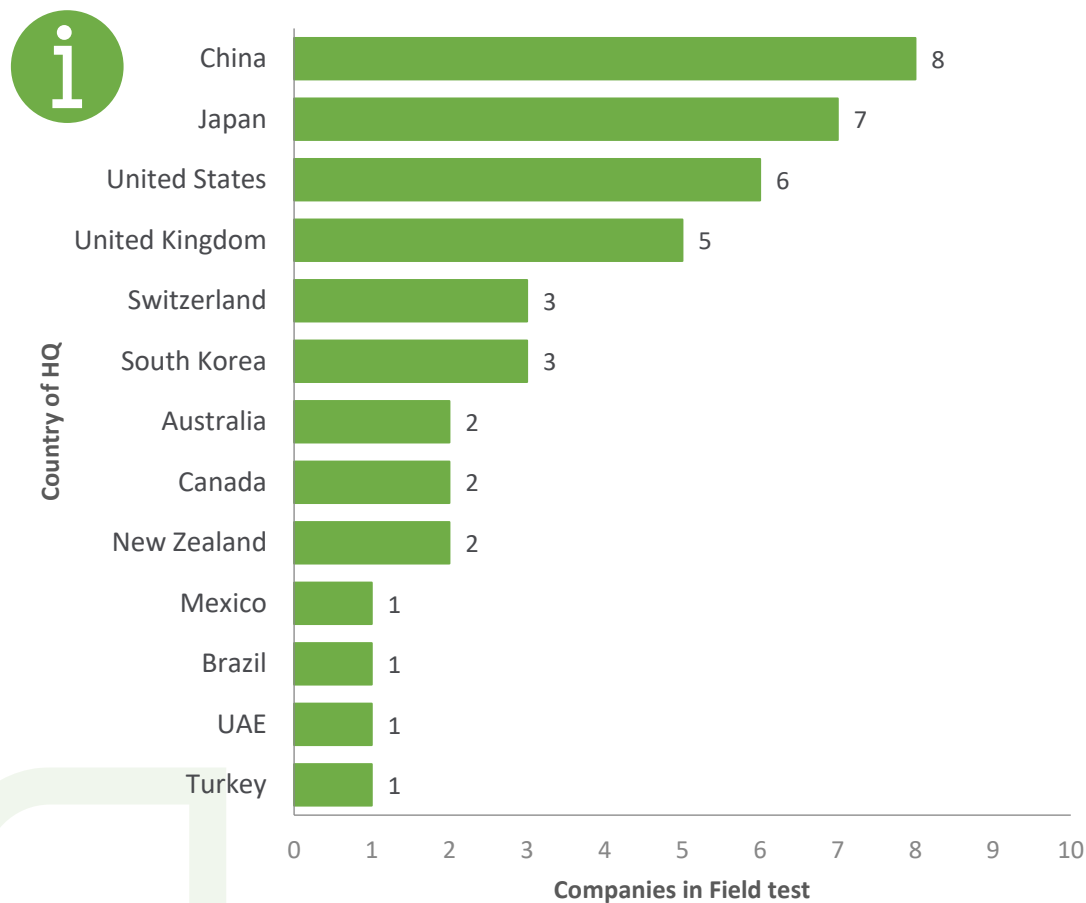


Process:

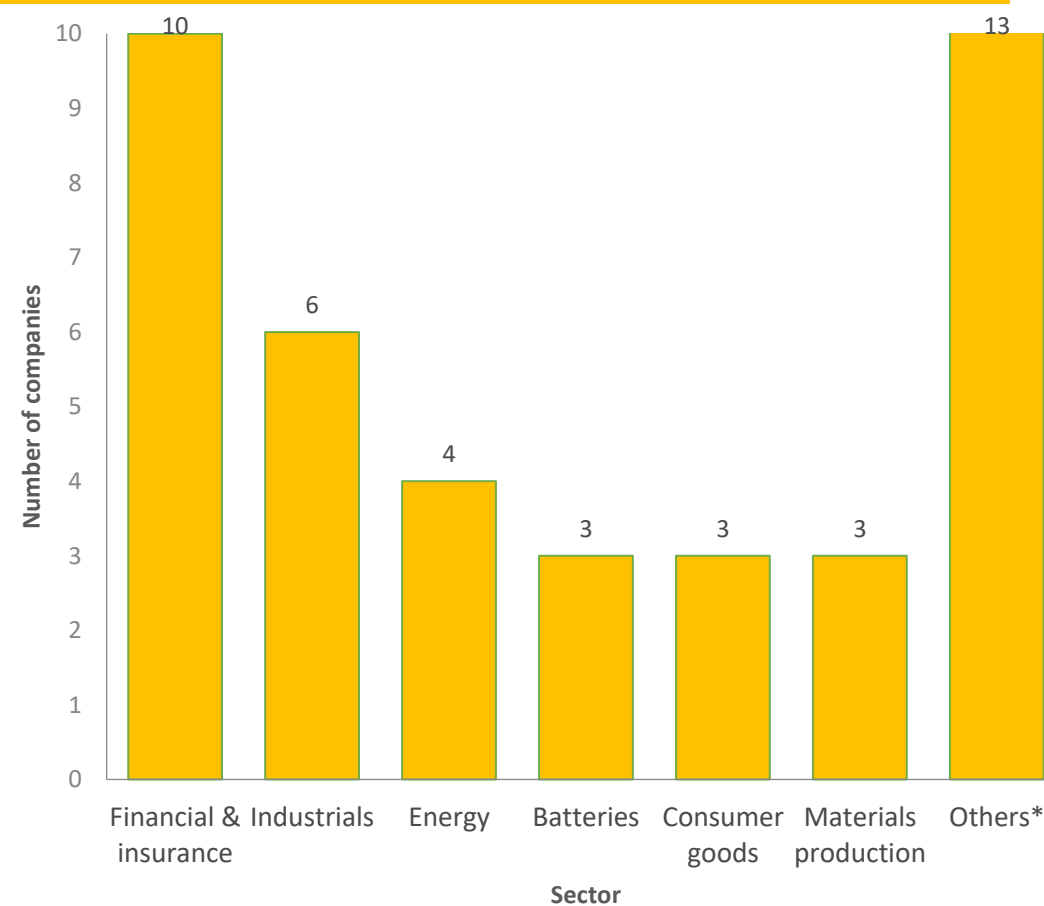
- **1 Oct** – Field test survey were received from participants via dedicated e-mail.
- **5-23 Oct** – 1:1 Interviews between field test company - EFRAG to collect feedback.
- **9 Nov** – Field Test Report presented to SRB and SR TEG

Geography and industry breakdown of field test participants

Geographic breakdown:



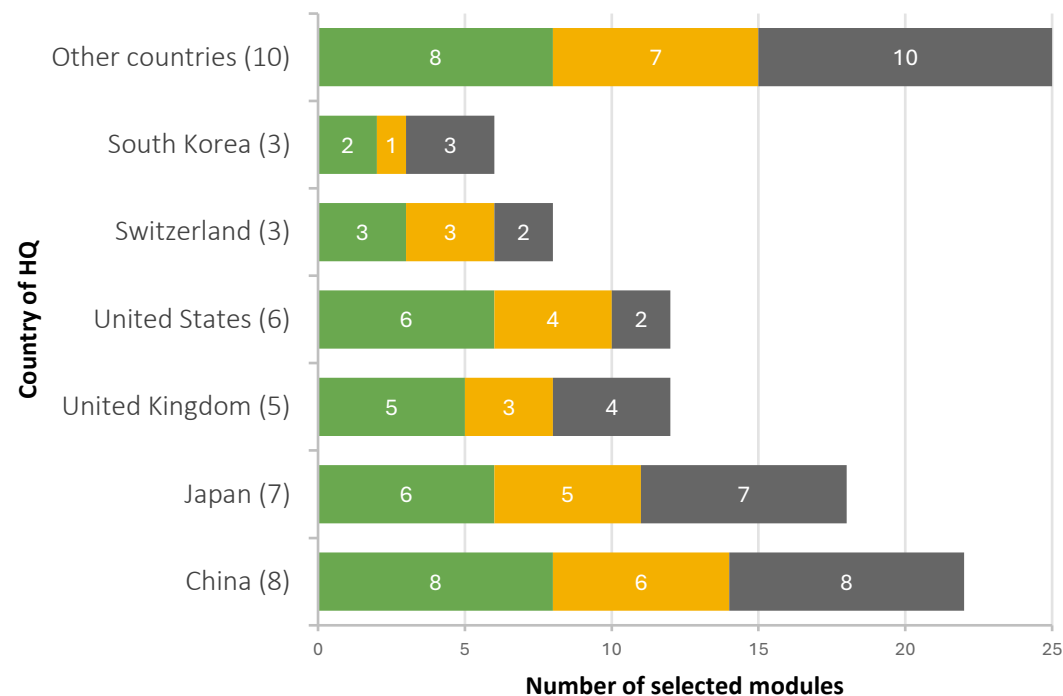
Sector breakdown:



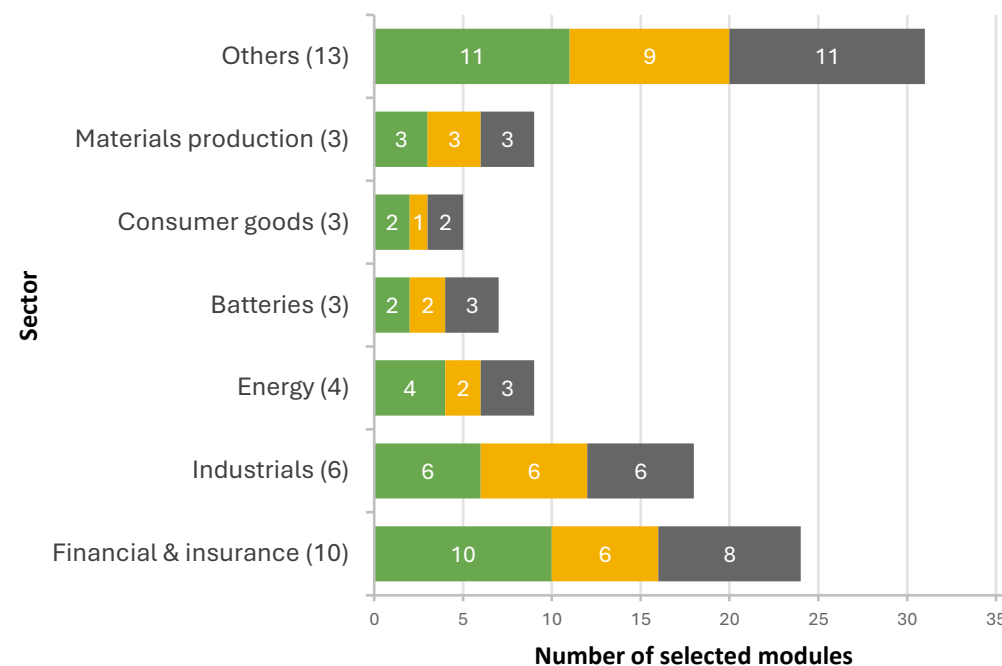
*Others: agriculture 2, aviation 2, conglomerate 1, construction 1, healthcare 1, logistics & transport 2, media 1, technology 2, telecom 1.

Module selection breakdown of field test participants*

Preference breakdown by parent country:



Preference breakdown by sector:



■ Mixed Approach ■ EU refs ■ Interoperability

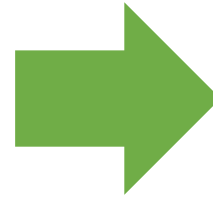
■ Mixed Approach ■ EU refs ■ Interoperability

* Participants were able to select more than one module / topic



Stakeholder actions:

- Review the ESRS-40a Exposure Draft and supporting documents
- Register for EFRAG Closing Worldwide Stakeholder Webinar on 12 October
- Complete the online questionnaire and provide technical comments and recommendations



EFRAG next steps:

- Feedback from all sources consolidated in November 2026
- Technical advice to EC expected in Q1 2027



Consultation open until 31 October @ 18:00 CET

Follow us



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



EFRAG is co-funded by the European Union through the Single Market Programme in which the EEA-EFTA countries (Norway, Iceland and Liechtenstein), as well as Kosovo participate. Any views and opinions expressed are however those of the presenter only and do not necessarily reflect those of the European Union, the European Commission or of countries that participate in the Single Market Programme. Neither the European Union, the European Commission nor countries participating in the Single market Programme can be held responsible for them.

THANK YOU