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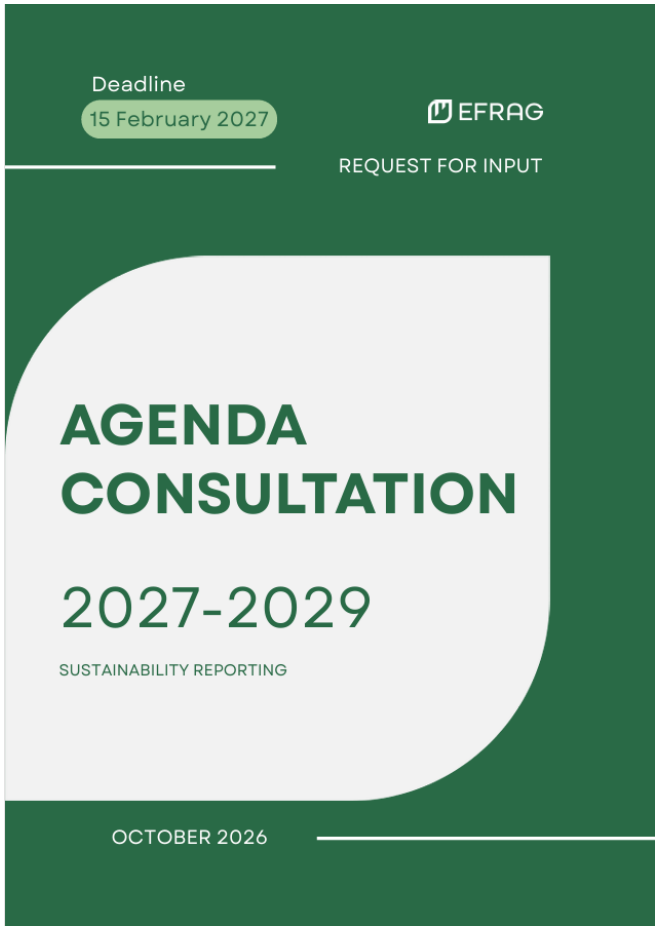
INTERNE Unterlage
Diese Unterlage wurde von Mitarbeitern des DRSC für die FA-Sitzung erstellt.

GFA – öffentliche SITZUNGSUNTERLAGE

Sitzung:	64. GFA / 12.11.2026 / 12:00 – 13:00 Uhr
TOP:	09 – EFRAG SR-Agendakonsultation
Thema:	Präsentation zu den Inhalten der Agendakonsultation
Unterlage:	64_09a_GFA_EFRAG_Präs

SRB Agenda Konsultation 2027-2029

Hintergrund & Zeitrahmen



- turnusmäßige Konsultation, veröffentlicht am 16. Oktober 2026
- Stellungnahmefrist 15. Februar 2026
- noch fehlende Einbettung in Entscheidungen des AdminBoards und in Agendakonsultation der EFRAG FR Säule
- Vorschläge z.T. unter Finanzierungsvorbehalt
- Weichenstellung nach (weitgehendem) Abschluss der CSRD-Standardsettingaufgaben der EFRAG SR Säule
- Omnibus-I-RL:

  ErwG (27) / Bilanzrichtlinie, Art. 29(e): “Digital portal for sustainability reporting” für Zugang und Erleichterung bei Anwendung der Berichtsstandards; Zugang zu Informationen, Leitlinien und Unterstützungsmaterialien, inkl. Templates; Abstimmung mit Unterstützungsmaßnahmen der Mitgliedstaaten

- Interviews zu Beginn 2026 bzgl. Ausgestaltung des zukünftigen Implementation Support Systems (ISS)

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SRB Agenda Konsultation 2027-2029

Inhalte (Tz. 3)

(a) STRATEGIC DIRECTION AND BALANCE OF SUSTAINABILITY REPORTING ACTIVITIES

(b) KEY FEATURES OF EFRAG FUTURE IMPLEMENTATION SUPPORT ACTIVITIES AND DELIVERABLES

(c) STAKEHOLDERS' NEEDS AND CORRESPONDING TECHNICAL ISSUES THAT COULD BE ADDRESSED IN EFRAG IMPLEMENTATION ACTIVITIES

(d) PRIORITY TOPICS FOR RESEARCH ON EMERGING TRENDS AND ISSUES

RFI, Tz. 3:

"RFI seeks input … on (a) – (d)"

RFI, Tz. 4

"RFI does not ask for input on EFRAG's strategy but includes the strategic direction and balance of activities … which have been defined by the EFRAG SRB for the purpose of this Agenda Consultation"

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SRB Agenda Konsultation 2027-2029

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A. STRATEGIC DIRECTION AND BALANCE OF SUSTAINABILITY REPORTING ACTIVITIES

B. KEY FEATURES OF EFRAG FUTURE IMPLEMENTATION SUPPORT ACTIVITIES AND DELIVERABLES

C STAKEHOLDERS' NEEDS AND CORRESPONDING TECHNICAL ISSUES THAT COULD BE ADDRESSED IN EFRAG IMPLEMENTATION ACTIVITIES

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A. STRATEGIC DIRECTION AND BALANCE OF SR ACTIVITIES

Zielvorstellung: EFRAG‘s ambition for the upcoming years (RFI, Tz. 14)

a) effective, pragmatic, digitally enabled implementation support mechanism in place

b) substantial impact on the uptake of high-quality voluntary reporting

c) reliable and efficient partner for Member States and national platforms and other initiatives

d) contribute to the progress of a seamless global sustainability reporting landscape

e) contribute to advanced sustainability development through the availability of high-quality data

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A. STRATEGIC DIRECTION AND BALANCE OF SR ACTIVITIES

Für Zielerreichung: Fokus auf „Four Strategic Axes“

Implementation of 2026 standards

- Support companies in scope of mandatory reporting with selective issues
- be responsive to needs / continuous dialogue with stakeholders

The voluntary reporting ecosystem

- Promoting voluntary reporting (Hinweis: EU-RL, VS DA, Art. 2: companies… „may also use the practical guidance provided by EFRAG“)
- In partnership with EU Member States
- Leveraging experience from SEM Ecosystem

International influence and interoperability

- Bringing European perspective to development of global standards and related initiatives
- Building on distinctive ESRS features: DM, topic-specific standards beyond climate
- Promote interoperability, seamless global reporting
- Proactive research agenda to support this objective

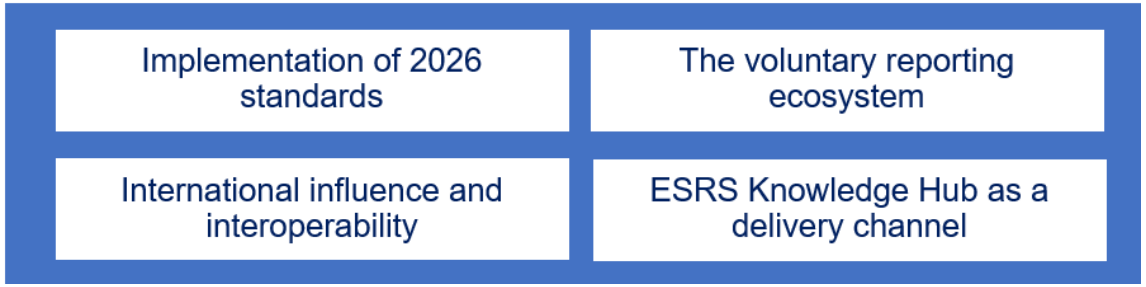
ESRS Knowledge Hub as a delivery channel

- Expanding role of Knowledge Hub as an online portal for sustainability reporting resources and enhancing functionality in synergy with national initiatives

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A. STRATEGIC DIRECTION AND BALANCE OF SR ACTIVITIES

Für Zielerreichung: Fokus auf „Four Strategic Axes“ – Frage 1a)



Frage 1a) Do you agree with the strategic direction? If not, what would you change?

Bisherige Befassung im FA NB, u.a.

- Fokus auf Kernaufgaben (Standardsetting, inkl. Standardpflege wie PIR, Erfassung von Interpretationsfragen und ggf. Weiterentwicklung der Standards)
- Implementierungs- und Unterstützungs-maßnahmen nur in klar begrenzten Rahmen, nur soweit erforderlich
- zunächst geringeres Aktivitätsniveau erwartet, Möglichkeit praktische Erfahrungen mit ESRS zu sammeln
- erster Schritt sollte Evaluation der ESRS im Anschluss an die ersten Berichtsperioden sein (Zielerreichung?)

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A. STRATEGIC DIRECTION AND BALANCE OF SR ACTIVITIES

EFRAG Sustainability Reporting Activities (RFI, Tz. 16 ff.)

- Standard setting
  - keine neuen Standardsettingaktivitäten, PIR 2030 (ESRS simplified) / 2031 (VS)
  - Hinweis auf ggf. “urgent standard setting” im Auftrag der EU-KOM
- Influencing international developments and facilitating interoperability
  - SN zu Konsultationen (ISSB, GRI, GHG Protocol, ggf. weitere); ggf. Dialoge auf Arbeitsebene
- Implementation support for mandatory reporting
  - Annahme: Unternehmen benötigen nur begrenzt Unterstützung, Monitoring von Implementierungsthemen, „intervene with new support material only on selected issues“ – als Reaktion auf Stakeholderbedarf
  - Befassung mit AFE; Aktualisierung der Interoperability maps auf ESRS (2026), bilaterale Austausche mit Jurisdiktionen zu „equivalence“ und „passporting“
  - Sektorspezifische Arbeiten nicht geplant, ggf. Anpassung in Abhängigkeit der Rückmeldungen zur Konsultation
  - Tz. 28, grds. keine operating implementation tools (z.B. GHG calculator etc.), vorbehaltlich des „EU repositories“
- …

<u>Bisherige Befassung im FA NB, u.a.</u>

- möglichst wenig Zusatzmaterialien; aufgrund der Vereinfachungen nicht erforderlich
- Period of calm zur ausreichenden Befassung mit ESRS (2026)

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A. STRATEGIC DIRECTION AND BALANCE OF SR ACTIVITIES

EFRAG Sustainability Reporting Activities (RFI, Tz. 16 ff.)

- Implementation support and ecosystem for voluntary reporting
  - Beibehaltung des SME Ecosystems,
  - ggf. Ausweitung auf „non-SME“ Ecosystem: Unterstützung des (freiwilligen) Übergangs dieser Unternehmen von VS auf ESRS, z.B. durch spezifische Materialien
  - Tz. 26: Monitoring Mechanismus, der spezifisch Bedarfe bzgl. „non-SME“-Reporting erfasst und Dialoge zur effizienteren Nutzung von Knowledge Hub, illustrative examples, testimonials, u.a. – mit dem Ziel der Ausweitung der Nutzung des VS
  - Tz. 28: grds. keine operating implementation tools (z.B. GHG calculator etc.), vorbehaltlich des „EU Repository“

Frage an GFA

Ist die geplante Unterscheidung zwischen SME und non-SME erforderlich und zielführend?

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A. STRATEGIC DIRECTION AND BALANCE OF SR ACTIVITIES

EFRAG Sustainability Reporting Activities (RFI, Tz. 16 ff.)

- Digitalisation and ESRS Knowledge Hub
  - Weiterentwicklung zum „Repository of reports“ in 2026 (Teil der laufenden Pilot Grant-Finanzierung)
  - zusätzliche Weiterentwicklung zur „distribution function“ für die (VS?)-Berichte im Repository als wesentliche Maßnahme zur Förderung der Anwendung des VS („confidential channel“): Vorteile der Sichtbarkeit der Unternehmen etc.
  - Weiterentwicklung der Repository Funktion abhängig von zukünftiger, zusätzlicher Förderung / Überschneidung mit nationalen Entwicklungen?
  - Zudem: Weiterentwicklung des originären Knowledge Hub (Vervollständigung der Materialien, Öffnung für externen Zugang zur besseren Nutzung der Materialien, verschiedene Sprachversionen)
  - Zielvorstellung: Tz. 32 („Looking three years ahead“ – bei entsprechendem Bedarf und Finanzierung), z.B. digital interoperability mechanisms, guidance on using AI, help with digitalisation of ESRS reports, improve XBRL taxonomies etc.

Frage an GFA

Wird die Erweiterung des Knowledge Hub befürwortet?

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A. STRATEGIC DIRECTION AND BALANCE OF SR ACTIVITIES

EFRAG Sustainability Reporting Activities (RFI, Tz. 16 ff.)

- Research on emerging trends and issues
  - bislang nur Connectivity Discussion Paper
  - zukünftig mögliche Themen gem. Abschnitt D (Tz. 58 ff.)
- Implementation tools
  - bislang mapping von staatlichen und kommerziellen Tools und Plattformen
  - Keine eigenen Tools geplant, etwa für GHG Faktoren / -Rechner; Abfallregister, Geolocations etc.

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A. STRATEGIC DIRECTION AND BALANCE OF SR ACTIVITIES

EFRAG Sustainability Reporting Activities – Frage 1b)

- Standard setting
- Influencing international developments and facilitating interoperability
- Implementation support for mandatory reporting
- Implementation support and ecosystem for voluntary reporting
- Digitalisation and ESRS Knowledge Hub
- Research on emerging trends and issues
- Implementation tools

<u>Bisherige Befassung im FA NB, u.a.</u>

- Reduzierung der Veröffentlichung von Unterstützungs-materialien

Frage 1b) Do you agree with the content of the proposed EFRAG sustainability reporting activities?

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A. STRATEGIC DIRECTION AND BALANCE OF SR ACTIVITIES

Distribution Hub of VS reports – Frage 1c)

Central EU platform: EFRAG is considering a repository and distribution hub for voluntary sustainability data

Interim need: ESAP will not accept voluntary submissions before 2031

Benefits: Greater cross-border visibility and reduced manual data requests

Challenges: Data verification, data protection, resources, funding, and coordination with existing national platforms

Next steps: EFRAG is assessing stakeholder needs and technical requirements

i. Should EFRAG offer such a distribution hub service?

ii. If yes, how could countries where the platform already exist be connected to gain benefits from it?

iii. If no, in which way could EFRAG support the uptake across the EU of the good distribution practices that already exist in some EU countries where similar national platforms already operate?

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A. STRATEGIC DIRECTION AND BALANCE OF SR ACTIVITIES

Balance of Activities in 2027-2029 – Frage 1d)

Aktivität	Kapazität bei EFRAG
Standard setting	5%
Influencing international developments	15%
Mandatory and voluntary reporting implementation support	50%
Digitalisation and Knowledge-Hub	20%
Research on emerging trends and issues	10%

Frage 1d) Do you agree with the proposed balance of activities presented in table 2?

Bisherige Befassung im FA NB, u.a.

- Fokus auf Standardsetting erforderlich
- Standardpflege (z.B. Monitoring oder PIR, derzeit Teil des ISS) als Teilaufgabe des Standardsetting

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B. FUTURE IMPLEMENTATION SUPPORT ACTIVITIES AND DELIVERABLES

Objectives of the Implementation Support System (ISS)

To facilitate the understanding and consistent implementation of the disclosure requirements in the mandatory and voluntary reporting standards (ESRS, ESRS-40A, VS)

To support and incentivise the uptake of voluntary reporting

To provide education and capacity-building

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B. FUTURE IMPLEMENTATION SUPPORT ACTIVITIES AND DELIVERABLES

Vier Schritte des ISS

Step 1 – Collecting Needs from Stakeholders (“the Monitoring System”)

Step 2 – Assessing which need EFRAG will address

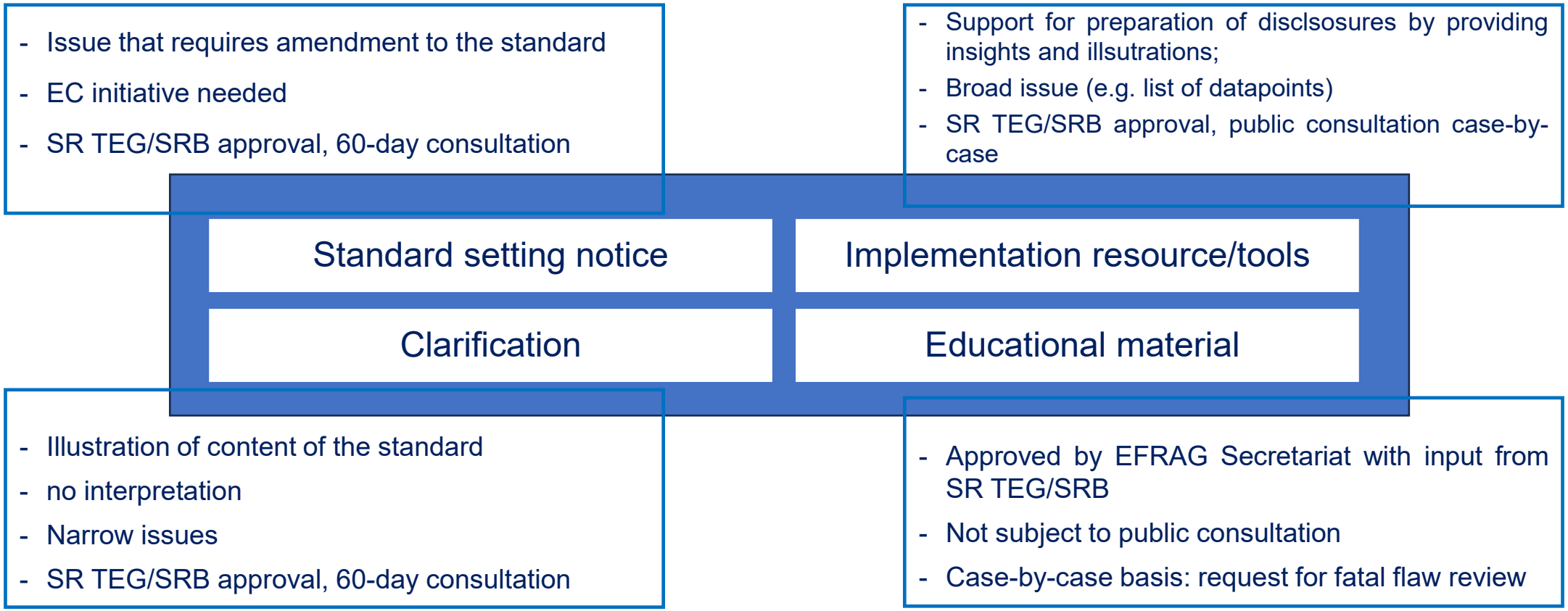
Step 3 – Developing Implementation Support Activities (Due Process)

Step 4 – Delivering Implementation Support Outputs to Stakeholders

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B. FUTURE IMPLEMENTATION SUPPORT ACTIVITIES AND DELIVERABLES

Verschiedene Arbeitsergebnisse (sog. *Deliverables*) des ISS (Tz. 47 ff.)



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B. FUTURE IMPLEMENTATION SUPPORT ACTIVITIES AND DELIVERABLES

Verschiedene Arbeitsergebnisse (sog. *Deliverables*) des ISS – Kriterien (Tz. 49, Abb. 2)

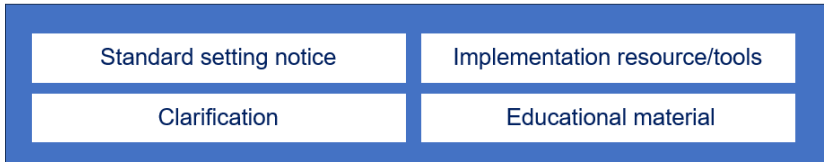


Figure 2: Suggested criteria for selecting the type of implementation support deliverable to develop

Frage an GFA

Wie werden diese Kriterien beurteilt? (Können bspw. Unterschiede in der Praxis durch “Clarification” adressiert, aber nicht interpretiert werden? / Überschneidungen bei “Clarifications”/ ”Resources”/ ”Education Material”)

Vorschlag: Zweiteilung der Ergebnisse in (1) erforderliches Standardsetting und (2) Educational Material.

		Criteria					
		Pervasiveness of the need	Consider needs of potential audience	Evidence of (possible) diversity and impact on (future) reporting practices	Ability to develop useful material in a reasonable timeframe	Novelty/lack of maturity/ complexity of the disclosure requirement(s)	Lack of understanding/ need for education about the Disclosure Requirements (DRs)
Type of deliverable	Standard-setting notice	✓	✓	✓			
	Clarification	✓	✓	✓	✓		
	Implementation resource/tools	✓	✓	✓	✓	✓	
	Educational material	✓	✓		✓	✓	✓

✓ = *the criterion applies to this type of deliverable.*

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B. FUTURE IMPLEMENTATION SUPPORT ACTIVITIES AND DELIVERABLES

Frage 2

Do you agree with the proposed key features of future implementation support activities and deliverables?

i. Objectives

ii. Steps

iii. Deliverables

Please explain your views.

Frage an GFA

In Bezug auf Deliverable:

- Unterscheidung der Arbeitsergebnisse zweckmäßig?
- Konsultationsprozess zweckmäßig?

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C. STAKEHOLDERS' NEEDS AND CORRESPONDING TECHNICAL ISSUES

Implementation Support to Mandatory Standards – Tentative Shortlist

General (illustrations and sector practices)	**Environment**	**Social**	**Governance**
Fair presentation	Interaction between ESRS and EU policy and regulations	Guidance and illustration on foundational concepts: positive impacts, risks and opportunities for social topics and environmental nexus	Entity-specific: cybersecurity
Reliefs in sub-Chapters 5.4, 7.3, 7.4, and 7.7 of ESRS 1	Cross-topic nexus and integration	Interaction and linkage between EU regulation and ESRS	
Top-down DMA	Measurement aspects related to metrics	S1 Methodological guidance for S1 metrics	
Prevention, mitigation and remediation policies and actions in DMA	Reporting challenges	S1-9 and S1-15: Methodological guidance on adequate wages and remuneration metrics	
		S4: Guidance on end-users' scope and articulation with products and services	

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Future implementation support for VS – Topics

Monitoring market developments (continuation)

- Market acceptance report
- Mapping tools and platforms
- Publication of market practices, illustrative examples and case studies

Coordination and support

- Support for national initiatives/platforms and EFRAG coordination role either through the EFRAG Knowledge Hub or by supporting countries where such initiatives/platforms do not exist

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Future implementation support for VS – Issues

Guidance

- Transition guidance VS – revised ESRS
- Future support guidance (i.e. sector guidance, Scope 3, waste for shared office –B7, other)
- Roll-out of webinars, awareness-raising testimonials on reporting, publication on 'Advantages of voluntary reporting'

Quality label

- Accreditation system of training and educational materials
- Verification of platforms' alignment with VS

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C. STAKEHOLDERS' NEEDS AND CORRESPONDING TECHNICAL ISSUES

Frage 3 (1/3)

Implementation support to mandatory standards

a) Do you support the issuance of implementation support material by EFRAG to promote consistent application of ESRS and ESRS-40a and help stakeholders in their implementation efforts?

Implementation support of ESRS and ESRS-40a

b) Please select the 3 themes that you think EFRAG should add to the workplan, by ranking them in priority order from 1 to 3; if they are not included in the list, please add your theme and motivation.

c) Regarding ESRS-40a: are there priority issues that should be added to the workplan?

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C. STAKEHOLDERS' NEEDS AND CORRESPONDING TECHNICAL ISSUES

Frage 3 (2/3)

Implementation support of voluntary reporting

d) Which type of support for voluntary reporting should be added to the workplan 2027-2029. Please rank the top 3 priorities either from the list (table 4) or if not included in the list, insert your topic and motivation.

e) Please rank the top 3 priority issues that should be covered by new VS support guides either from the list (table 5), or if not included in the list, insert your issue and motivation.

f) Subject to a decision of EFRAG governance bodies to establish new activities: Would you agree that to help companies navigate the offer of training and digital platform on VS, EFRAG establishes quality labels such as

   i. Accreditation system of training and educational materials

   ii. Potential verification of platforms' alignment to the Voluntary Standard

   iii. Other (please specify)

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C. STAKEHOLDERS' NEEDS AND CORRESPONDING TECHNICAL ISSUES

Frage 3 (1/3)

Non-SME companies outside the scope of the CSRD

g) What form of support would best meet the needs of non-SME companies outside the scope of CSRD? Please explain.

h) In your view, for which reporting issues and practical challenges do non-SME companies outside the scope of CSRD need EFRAG support? Please explain.

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D. TOPICS FOR RESEARCH ON EMERGING TRENDS AND ISSUES

Purpose: Research on emerging trends helps EFRAG anticipate developments and inform future standard-setting and implementation support

Strategic objectives: Stakeholder engagement, contribution to global standards, thought leadership, and practical, high-quality reporting solutions

Potential topics: AI and sustainability reporting, effects of mandatory reporting, double materiality, improved methodologies and metrics, and links between sustainability product accounting and corporate reporting

Limited resources: For 2027–2029, EFRAG could realistically focus on only one or two topics

Collaboration: Projects could be conducted jointly with EFRAG Financial Reporting or external partners, such as academic institutions

Feedback requested: Stakeholders are asked to identify priority topics and suitable collaboration formats

Priority: Research is currently assigned a low priority; resources may be reallocated to standard-setting activities if necessary

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D. TOPICS FOR RESEARCH ON EMERGING TRENDS AND ISSUES

Frage 4

i) If you see a role for future research activities on emerging trends/issues:

   i. Briefly describe the topic(s) EFRAG should explore in the next 3 years, and

   ii. Indicate for the topic(s) in which format (own research, collaboration with the financial reporting pillar or other external parties).

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Weitere Kommentare

Frage 5

Do you have any other comments or suggestions relating to the workplan for 2027-2029?

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